

Chapter 7.05 Income Tax Administration for Personal and Business Taxes

1. Amend Section 7.05.170 Return Due Date; Extensions as follows, with underlined text representing inserted text and strikethrough representing deleted text:

(a) – (d) unchanged.

(e) Authority to require filing of returns by electronic means.

1. As used in this section:

A. “Electronic means” includes computer-generated electronic or magnetic media, Internet-based applications or similar computer-based methods or applications.

B. “Paid tax preparer” means a person who prepares a tax return for another or advises or assists in the preparation of a tax return for another, or who employs or authorizes another to do the same, for valuable consideration.

C. “Tax return” means a return filed under the Business Income Tax Law.

2. The Administrator may by rule require a paid tax preparer to file tax returns by electronic means if the paid tax preparer is required to file federal tax returns by electronic means.

3. The Administrator may by rule require that a business subject to the Business Income Tax Law file tax returns by electronic means if it is required to file, or voluntarily files, federal tax returns by electronic means.

4. The Administrator may by rule establish exceptions to the electronic filing requirements of this section.