

ALABAMA DEPARTMENT OF REVENUE INDIVIDUAL AND CORPORATE TAX  
ADMINISTRATIVE CODECHAPTER 810-27-1-4  
MULTISTATE TAX COMPACT

## TABLE OF CONTENTS

810-27-1-4-.01	Multistate Tax Compact Regulation Definitions (Repealed 6/25/16)
810-27-1-4-.02	Application Of Apportionment And Allocation (Repealed 6/25/16)
810-27-1-4-.03	Taxable In Another State (Repealed 10/3/16)
810-27-1-4-.09	Apportionment Formula (Repealed 6/25/16)
810-27-1-4-.09.01	Apportionment Formula: Double Weighting The Sales Factor (Repealed 6/25/16)
810-27-1-4-.10	Property Factor (Repealed 6/25/16)
810-27-1-4-.11	Property Factor: Valuation (Repealed 6/25/16)
810-27-1-4-.12	Property Factor: Averaging Property Values (Repealed 6/25/16)
810-27-1-4-.13	Payroll Factor (Repealed 6/25/16)
810-27-1-4-.14	Payroll Factor: Compensation Paid In This State (Repealed 6/25/16)
810-27-1-4-.15	Sales Factor (Repealed 6/25/16)
810-27-1-4-.16	Sales Factor: Tangible Personal Property (Repealed 6/25/16)
810-27-1-4-.17	Sales Factor: Sales Other Than Sales Of Tangible Personal Property (Repealed 6/25/16)
810-27-1-4-.17.01	Sales Factor: Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers (Repealed 6/25/16)
810-27-1-4-.18	Special Rules (Repealed 6/25/16)
810-27-1-4-.19	Public Law 86-272 Exemption From Income Tax (Repealed 6/25/16)
810-27-1-4-.01	<u>Multistate Tax Compact Regulation Definitions (Repealed 6/25/16).</u>

**(REPEALED)****Author:** Holly Coon, Joe Garrett**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5),  
40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective date July 15, 1994. **Amended:** Filed October 18, 1996; effective November 22, 1996. **Amended:** Filed June 27, 2003; effective August 1, 2003. **Amended:** Filed September 26, 2003; effective October 31, 2003. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

## 810-27-1-4-.02

**Application Of Apportionment And Allocation  
(Repealed 6/25/16).**

(REPEALED)

**Author:** Holly Coon

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-57, 40-27-1.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. **Amended:** Filed March 26, 1998; effective April 30, 1998. **Amended:** Filed August 20, 1999; effective September 24, 1999. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

## 810-27-1-4-.03

**Taxable In Another State (Repealed 10/3/16).**

(REPEALED)

**Author:** Peter M. Petrillo, Jr.

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. **Repealed:** Filed August 22, 2016; effective October 6, 2016.

## 810-27-1-4-.09

**Apportionment Formula (Repealed 6/25/16).**

(REPEALED)

**Author:** Holly Coon

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

## 810-27-1-4-.09.01

**Apportionment Formula: Double Weighting The  
Sales Factor (Repealed 6/25/16).**

(REPEALED)

**Author:** Holly Coon, Dennice L. Hillard

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-57.

**History: New Rule:** Filed July 30, 2012; effective September 3, 2012. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

**810-27-1-4-.10                    Property Factor (Repealed 6/25/16).**

**(REPEALED)**

**Author:** H

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

**810-27-1-4-.11                    Property Factor: Valuation (Repealed 6/25/16).**

**(REPEALED)**

**Author:** Holly Coon

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-5.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective date July 15, 1994. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

**810-27-1-4-.12                    Property Factor: Averaging Property Values (Repealed 6/25/16).**

**(REPEALED)**

**Author:** Holly Coon

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

**810-27-1-4-.13                    Payroll Factor (Repealed 6/25/16).**

**(REPEALED)**

**Author:** Holly Coon

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

**810-27-1-4-.14                    Payroll Factor: Compensation Paid In This State (Repealed 6/25/16).**

**(REPEALED)**

**Author:** Holly Coon

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a) (5), 40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

**810-27-1-4-.15                    Sales Factor (Repealed 6/25/16).**

**(REPEALED)**

**Author:** Holly Coon

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a) (5), 40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

**810-27-1-4-.16                    Sales Factor: Tangible Personal Property (Repealed 6/25/16).**

**(REPEALED)**

**Author:** Holly Coon

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a) (5), 40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

**810-27-1-4-.17                    Sales Factor: Sales Other Than Sales Of Tangible Personal Property (Repealed 6/25/16).**

**(REPEALED)**

**Author:** Holly Coon, Dennice Hillard

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a) (5), 40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. **Amended:** Filed July 30, 2012, effective September 3, 2012. **Repealed:** Filed May 11, 2016; effective June 25, 2016.

810-27-1-4-.17.01      Sales Factor: Sourcing Sales Derived From  
Services Rendered To Individual And  
Unrelated Business Customers (Repealed  
6/25/16).

(REPEALED)

**Author:** Holly Coon, Dennice Hillard

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-27-1,  
Article IV(17.).

**History: New Rule:** File March 5, 2013; effective April 9, 2013.

**Repealed:** Filed May 11, 2016; effective June 25, 2016.

810-27-1-4-.18      Special Rules (Repealed 6/25/16).

(REPEALED)

**Author:** Holly Coon

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5),  
40-18-57.

**History:** Filed with LRS March 22, 1994. **New Rule:** Filed June 10, 1994; effective July 15, 1994. Filed with LRS May 13, 1994.

**Amended:** Filed with LRS August 1, 1994; effective September 5, 1994. **Amended:** Filed March 2, 1998; effective April 6, 1998.

**Repealed:** Filed May 11, 2016; effective June 25, 2016.

810-27-1-4-.19      Public Law 86-272 Exemption From Income Tax  
(Repealed 6/25/16).

(REPEALED)

**Author:** Holly Coon, Joe Garrett, Jr., Christy Vandevender

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5);  
40-18-57.

**History: New Rule:** Filed January 23, 1995; effective February 27, 1995. **Amended:** Filed June 27, 2003; effective August 1, 2003.

**Amended:** Filed February 13, 2006; effective March 20, 2006. **Repealed:** Filed May 11, 2016; effective June 25, 2016.