ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-3-31
IMPOSITION OF INCOME TAX ON CORPORATIONS

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810-3-31-.01 Tax On Corporations (Repealed 5/24/18).

(REPEALED)
Author: Fred H. Pritchar, Chris Sherlock, Individual and Corporate Tax Division
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-31, 40-18-57.
History: Adopted September 30, 1982. **Amended:** June 17, 1988; filed July 27, 1988. **Amended:** Filed May 3, 2000; effective June 7, 2000. **Repealed:** Filed April 9, 2018; effective May 24, 2018.

810-3-31-.02 Determination Of Income From Multistate Operations.

(1) Taxpayers having income from business activity which is taxable both within and without this state are required to allocate and apportion their taxable income pursuant to the provisions of the Multistate Tax Compact, Chapter 27, Title 40, Code of Ala. 1975.
Author: Verlon R. Frost, Jeff Taylor, Chris Sherlock, Individual and Corporate Tax Division
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-57.
History: Adopted September 30, 1982. **Amended:** June 17, 1988; filed July 27, 1988. **Amended:** Filed October 18, 1996; effective November 22, 1996. **Repealed and New Rule:** Filed May 3, 2000; effective June 7, 2000.