

ALABAMA DEPARTMENT OF REVENUE  
ADMINISTRATIVE CODECHAPTER 810-3-76  
LIABILITY FOR TAX WITHHELD

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(1) Any person required under §40-18-71, Code of Ala. 1975, and/or §40-18-91 to withhold, account for, and pay over income tax shall be liable for the tax required to be withheld.

(a) "Person" as used herein includes an officer of a corporation or a member of a partnership or other entity whose duty it is to withhold, account for, and pay over the tax required under §40-18-71.

(b) Any income tax withheld shall be deemed to be held in trust for the State of Alabama. See §40-18-74(c).

(c) An employer or withholding tax agent is liable for any additional income tax withheld pursuant to an agreement as provided in §40-18-71(e).

(2) Penalties for failure to withhold, account for and/or pay over the tax required under §§40-18-71, Code of Ala. 1975, and 40-18-75, and 40-18-91 are provided in §40-2A-11, Code of Ala. 1975, §40-29-70, Code of Ala. 1975, in addition to §§40-29-73, 40-29-74, and 40-29-75.

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**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-2A-11, 40-18-71, 40-18-75, 40-18-76, 40-18-91, 40-29-70, 40-29-73, 40-29-74.

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