

ALABAMA DEPARTMENT OF REVENUE  
ADMINISTRATIVE CODE

CHAPTER 810-14-1  
TAXPAYERS; BILL OF RIGHTS AND UNIFORM REVENUE PROCEDURES

810-14-1-.34.01      Interest On Underpayment Of Tax-Large  
Corporations.

For "large corporate underpayment" as defined in I.R.C. Sec. 6621, the interest rate on underpayment shall be as prescribed by I.R.C. Sec. 6621(c)(1).

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**Statutory Authority:** Code of Ala. 1975, §40-1-44, and Internal Revenue Code 26 U.S.C. 6621.

**History: New Rule:** Filed January 12, 1999; effective February 16, 1999.