

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 Alabama 1975.

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Authority: §§ 40-2A-7(a)(5) and 40-18-57, Code of Alabama 1975

History: Effective September 30, 1982.

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