

810-3-75-.02 Extensions of Time for Filing Reports under Withholding Laws. On written application by the taxpayer, extensions of thirty days may be granted with respect to required reports under §40-18-75, Code of Alabama 1975. Requests for extension should state the reason the extension is needed, and should be mailed in time to receive consideration by the Department prior to the due date for the report.

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Authority: §§40-2A-7(a)(5), and 40-18-75, Code of Alabama 1975

History: Amended: Filed May 3, 2000, effective June 7, 2000.