810-3-75-.02 <u>Extensions Of Time For Filing Reports Under Withholding Laws</u>.

On written application by the taxpayer, extensions of up to thirty days may be granted with respect to required reports under Section 40-18-75, <u>Code of Alabama 1975</u>. 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.

Author: Ewell Berry, Neal Hearn

Authority: Sections 40-2A-7(a)(5), 40-18-75(c), Code of

Alabama 1975.

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

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