

Taxable Years Following an Election Period for an Alabama
Affiliated Group.

(1) Except as provided in paragraph (2), for any taxable year beginning after the expiration of the election period set forth in Section 40-18-39(c)(6), Code of Alabama 1975, each member of the Alabama affiliated group subject to Alabama income tax shall file a separate return unless the Alabama affiliated group elects to file an Alabama consolidated return and is not otherwise prohibited from doing so.

(2) The former Alabama affiliated group may renew their election to file an Alabama consolidated return by submitting the items required by Alabama Rule 810-3-39-.03(1). Such items must be submitted by the due date or extended due date of the tax return, as applicable pursuant to Alabama Rule 810-3-39-.02. Such election will establish a new election period pursuant to Section 40-18-39(c)(6).

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Authority: Sections 40-2A-7(a)(5), 40-18-39, and 40-18-57, Code of Alabama 1975.

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