

810-3-78-.01

Credit For Tax Withheld.

(1) ~~(a)~~ An employee or other payee from whose wages or other remuneration income tax is withheld, and/or a recipient of proceeds from a wager from which income tax was withheld pursuant to §40-18-91, Code of Ala. 1975, is allowed a credit for the amount withheld on his or her income tax return for the tax year during which the tax ~~was withheld.~~

~~(b) An employee from whose wages a job development fee (JDF) is withheld pursuant to §41-10-44.8b., Code of Ala. 1975, is allowed a credit for the amount withheld on his or her income tax return for the tax year during which the JDF was withheld.~~

(2) (a) Credit will be allowed only if a copy of the withholding statement, Form W-2, is attached to the return.

(b) In the case of withholding from proceeds of a wager, credit will only be allowed if a copy of the statement required to be furnished the recipient under Rule 810-3-75-.01, is attached to the return of the claimant of the credit.

(c) In the case of withholding from a nonwage payment, credit will only be allowed if a copy of the Form 1099 or other information return is attached to the return of the claimant of the credit.

(3) A fiscal year taxpayer is allowed a credit on the fiscal year return for income taxes withheld during the calendar year which ends within the fiscal year. For example, a taxpayer having a fiscal year ending July 31, 2014, is entitled to credit for tax withheld during calendar year 2013.

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Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-78, ~~41-10-44.8(a)(2), 41-10-44.8(b).~~

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