

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODECHAPTER 810-2-4
SHARES TAX
(REPEALED)

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810-2-4-.01 Assessment Of The Shares Of Corporation Stock.
(Repealed)

Author:

Statutory Authority: Code of Ala. 1975, §§40-14-44, 40-14-70.

History: Repealed: Filed June 8, 2007; effective July 13, 2007.

810-2-4-.02 The Tax Return For Assessment Of Shares-Domestic Corporations. (Repealed)

Author:

Statutory Authority: Code of Ala. 1975, §§ 40-14-44, 40-14-70.

History: Repealed: Filed June 8, 2007; effective July 13, 2007.

810-2-4-.03 Assessment Of Shares Of Domestic Corporations Dormant Or Out-Of-Business Or Liquidated. (Repealed)

Author:

Statutory Authority: Code of Ala. 1975, §§40-14-44, 40-14-70.

History: Repealed: Filed June 8, 2007; effective July 13, 2007.

810-2-4-.04 Due Date For The "Tax Return For Assessment Of Shares Of Domestic Corporations. (Repealed)

Author: Ethridge Harper

Statutory Authority: Code of Ala. 1975, §§40-14-44, 40-14-70.

History: Filed July 19, 1993, withdrawn August 5, 1993. Filed August 13, 1993. **Amended:** Filed December 21, 1993. Effective January 25, 1994. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

810-2-4-.05 How Return Answered And Filed. (Repealed)

Author:

Statutory Authority: Code of Ala. 1975, §§40-14-44, 40-14-70.

History: Repealed: Filed June 8, 2007; effective July 13, 2007.

810-2-4-.06 No Extension Of Time For Filing Return.

(Repealed)

Author:

Statutory Authority: Code of Ala. 1975, §§40-14-44, 40-14-70.

History: Repealed: Filed June 8, 2007; effective July 13, 2007.

810-2-4-.07 Final Assessment On The Shares Of Stock.

(Repealed)

Author:

Statutory Authority: Code of Ala. 1975, §§40-14-44, 40-14-70.

History: Repealed: Filed June 8, 2007; effective July 13, 2007.

810-2-4-.08 Classification Of Shares Of Stock Categorized Under Title 40-8-1 As Class II Property. (Repealed)

Author: Ethridge Harper

Statutory Authority: Code of Ala. 1975, §§40-8-1, 40-14-44, 40-14-70.

History: Filed July 19, 1993, withdrawn August 5, 1993. Filed August 13, 1993. **Amended:** Filed December 21, 1993. Effective January 25, 1994. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

810-2-4-.09 Deduction For The Book Value Of Real And Tangible Personal Property Owned in Other States. (Repealed)

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: **New Rule:** Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

810-2-4-.10 Deduction For The Book Value Of Air Or Water Pollution Control Equipment. (Repealed)

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: **New Rule:** Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

810-2-4-.11 Deduction For The Book Value Of Goods, Wares, And Merchandise Held For Sale. (Repealed)

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: **New Rule:** Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

810-2-4-.12 Deduction For The Amount Of Capital Stock Owned In Domestic Corporations. (Repealed)

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: **New Rule:** Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

810-2-4-.13 Deduction For The Cost Or Other Appropriate Carrying Amount Of Capital Stock Owned In Foreign Corporations. (Repealed)

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: **New Rule:** Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

**810-2-4-.15 Deduction For The Book Value Of Motor Vehicles
Otherwise Assessed For Ad Valorem Tax Purposes. (Repealed)**

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: New Rule: Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

**810-2-4-.16 Deduction For Industrial Development Board
Property. (Repealed)**

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: New Rule: Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

810-2-4-.17 Deduction For Leasehold Improvements. (Repealed)

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: New Rule: Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

**810-2-4-.18 Deduction For Income Taxes, Federal And State,
Paid On Ordinary Income Of A Domestic Alabama S Corporation.
(Repealed)**

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: New Rule: Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

810-2-4-.19 New Corporations Filing Requirements. (Repealed)

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: New Rule: Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

810-2-4-.20 Dividends Payable Treated As Assets Of Corporations. (Repealed)

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: New Rule: Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.

810-2-4-.21 Corporations Paying Taxes Need Not File List Of Shareholders. (Repealed)

Author: Ken Rouse

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5) and Act 96-551, §2.

History: New Rule: Filed August 27, 1996; effective October 1, 1996. **Repealed:** Filed June 8, 2007; effective July 13, 2007.