

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-2-3
FRANCHISE TAX
(REPEALED 11/30/06)

TABLE OF CONTENTS

| | |
|-------------|--|
| 810-2-3-.01 | Treasury Stock And The Franchise Tax (Repealed 11/30/06) |
| 810-2-3-.02 | Dormant Corporations And The Franchise Tax (Repealed 11/30/06) |
| 810-2-3-.03 | Exclusion Of Investment In Subsidiaries (Repealed 11/30/06) |
| 810-2-3-.04 | Repealed |
| 810-2-3-.05 | Exclusions And Deductions (Repealed 11/30/06) |
| 810-2-3-.06 | Treasury Stock, Deferred Federal Income Tax, Inter-company Payables (Repealed 11/30/06) |
| 810-2-3-.07 | Fiscal Year Figures (Repealed 11/30/06) |
| 810-2-3-.08 | Extensions (Repealed 11/30/06) |
| 810-2-3-.09 | Formal Dissolution To Be Filed With Probate Court (Repealed 11/30/06) |
| 810-2-3-.10 | Corporation Certificates Of Good Standing (Repealed 11/30/06) |
| 810-2-3-.11 | (Reserved) |
| 810-2-3-.12 | Exempt Taxpayers (Repealed 11/30/06) |
| 810-2-3-.13 | Determination Of Franchise Tax Allocation Factors By Taxpayers Engaged In Multistate Operations (Repealed 11/30/06) |
| 810-2-3-.14 | Exclusion Of Investments In Other Corporations Doing Business In Alabama (Repealed 11/30/06) |
| 810-2-3-.16 | Alternative Method Of Determining Capital Employed In Alabama (Repealed 11/30/06) |
| 810-2-3-.01 | <u>Treasury Stock And The Franchise Tax.</u> (Repealed) |

Author: Kenneth Rouse

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

History: Filed July 19, 1993, withdrawn August 5, 1993. Filed August 13, 1993. Filed: **Amended:** December 21, 1993. Effective

January 25, 1994. **Repealed:** Filed October 26, 2006; effective November 30, 2006.

810-2-3-.02 Dormant Corporations And The Franchise Tax.
(Repealed)

Author:

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

History: Repealed: Filed October 26, 2006; effective November 30, 2006.

810-2-3-.03 Exclusion Of Investment In Subsidiaries.
(Repealed)

Author:

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

History: Repealed: Filed October 26, 2006; effective November 30, 2006.

810-2-3-.04 Leased Property And Long-Term Obligations Contracted By Alabama Foreign Corporations.

History: Repealed filed May 15, 1992.

810-2-3-.05 Exclusions And Deductions. (Repealed)

Author:

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

History: Repealed: Filed October 26, 2006; effective November 30, 2006.

810-2-3-.06 Treasury Stock, Deferred Federal Income Tax, Inter-company Payables. (Repealed)

Author: Louis R. Mills

Statutory Authority: Code of Ala. 1975, §§40-14-41, 40-14-58.

History: Amended: Filed May 15, 1992. **Repealed:** Filed October 26, 2006; effective November 30, 2006.

810-2-3-.07 Fiscal Year Figures. (Repealed)

Author:

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

History: Repealed: Filed October 26, 2006; effective November 30, 2006.

810-2-3-.08 Extensions. (Repealed)

Author: Tim Hussey

Statutory Authority: Code of Ala. 1975, §§40-14-45, 40-14-58, 40-1-44, 40-2A-11(a)(b), 40-1-45.

History: Amended: Filed October 21, 1991, May 15, 1992, effective June 19, 1992, July 19, 1993, withdrawn August 5, 1993. Filed August 13, 1993. **Amended:** Filed December 21, 1993, effective January 25, 1994. **Repealed:** Filed October 26, 2006; effective November 30, 2006.

810-2-3-.09 Formal Dissolution To Be Filed With Probate Court. (Repealed)

Author: Kenneth Rouse

Statutory Authority: Code of Ala. 1975, §§40-14-44, 40-14-70, 10-2A-180.

History: Filed July 19, 1993, withdrawn August 5, 1993, August 13, 1993. Filed: **Amended:** December 21, 1993, effective January 25, 1994. **Repealed:** Filed October 26, 2006; effective November 30, 2006.

810-2-3-.10 Corporation Certificates Of Good Standing. (Repealed)

Authors: Ernest Broadhead; Louis Mills

Statutory Authority: Code of Ala. 1975, §§40-2-11, 40-14-58.

History: Amended: Filed May 15, 1992. **Repealed:** Filed October 26, 2006; effective November 30, 2006.

810-2-3-.11 (Reserved)

810-2-3-.12 Exempt Taxpayers. (Repealed)

Author: Louis Mills

Statutory Authority: Code of Ala. 1975, §§40-14-1, 40-14-21, 40-14-22, 40-14-41, 40-14-44, 40-14-58.

History: Filed May 15, 1992. **Repealed:** Filed October 26, 2006; effective November 30, 2006.

810-2-3-.13 Determination Of Franchise Tax Allocation Factors By Taxpayers Engaged in Multistate Operations. (Repealed)

Authors: Rick Umstead

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-14-58.

History: New Rule: Effective April 22, 1993. **Amended:** Filed November 14, 1994; effective December 19, 1994. **Repealed:** Filed October 26, 2006; effective November 30, 2006.

810-2-3-.14 Exclusion Of Investments In Other Corporations Doing Business In Alabama. (Repealed)

Author: Peter M. Petrillo, Jr.

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-14-58. **History: New Rule:** Filed November 14, 1994;

effective December 19, 1994. **Repealed:** Filed October 26, 2006; effective November 30, 2006.

810-2-3-.16 Alternative Method Of Determining Capital Employed In Alabama. (Repealed)

Authors: Tim W. Hussey, Richard Umstead

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5) and 40-14-58.

History: New Rule: Filed January 17, 1997, effective February 21, 1997. **Repealed:** Filed October 26, 2006; effective November 30, 2006.