

810-9-1-.03 Refund Claims. Claims for overpayments of tax paid by mistake or error must be filed on forms provided by the Department (Form ET-1). Please note that since refunds must be made from current collections it is possible that there may be substantial delays due to lack of available funds from which to make payment in a particular jurisdiction.

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Authority: §§ 40-16-3(e) & 40-2A-7(a)(5), Code of Alabama 1975  
History: Amended: Filed June 6, 2001, effective July 11, 2001.