

810-14-1-.10 Time Limitation for Entering Preliminary Assessment.

(1) Any preliminary assessment must be entered within three years from the due date of the return, or three years from the date the return is filed with the Department, whichever is later, or if no return is required to be filed, within three years of the due date of the tax. Where a properly filed extension has been granted, the "due date" shall be the last day allowed by the extension to file the return.

(a) The 100 percent penalty assessments entered under the authority of Sections 40-29-72 and 40-29-73, Code of Alabama 1975, shall be subject to the five-year statute of limitations as provided for in Section 40-2A-7(b)(2)c., Code of Alabama 1975 .

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