

810-2-8-.03 Execution of Privilege Tax Return. A paid preparer may execute and file the business privilege tax return, extension request, and the annual report, if a power of attorney is on file, or is filed simultaneously with the return, etc., authorizing this action. Otherwise, the return, etc. must be executed by one of the officers specified in Section 40-18-39(e), Code of Alabama 1975.

Author: Michael E. Mason

Authority: Sections 40-2A-7(a)(5) and 40-14A-26, Code of Alabama 1975

History: New rule: Filed March 20, 2001, effective April 24, 2001.