

### 810-9-1-.03 Refund Claims. **(REPEAL)**

Claims for overpayments of tax paid by mistake or error must be filed on forms provided by the Department (Form ET-1, Form ET-1C). Any petition for refund from Form ET-1 or ET-1C must include properly completed distribution information. Both Forms ET-1 and ET-1C will include a schedule where the taxpayer must provide the percentage of business conducted in Alabama, by the county and municipality in which the taxpayer operates, or if the taxpayer has no physical presence in Alabama, they must indicate so by checking the appropriate box on the distribution schedule. Failure to provide this information when requesting a refund may invalidate the taxpayer's request for refund. 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:** Sections 40-16-3(e) & 40-2A-7(a)(5), Code of Alabama 1975.  
**History:** Amended: Filed June 6, 2001, effective July 11, 2001.  
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