

ALABAMA DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER
TAXPAYERS' BILL OF RIGHTS
AND UNIFORM REVENUE PROCEDURES

810-14-1-.34.01. Interest on Underpayment of Tax - Large Corporations.

For "large corporate underpayment" as defined in I.R.C. Sec. 6621, the interest rate on underpayment shall be as prescribed by I.R.C. Sec. 6621(c)(1).

(Section 40-1-44, Code of Alabama 1975 and Internal Revenue Code 26 U.S.C. 6621) (Adopted through APA effective February 16, 1999)