

Is there a time limitation to file my corporate income tax return with a request for a refund?

Yes. Alabama Code [§40-2A-7\(c\)\(2\)](#) states, "A petition for refund shall be filed with the department or an automatic refund issued pursuant to [Section 40-29-71](#), or a credit allowed, within (i) three years from the date that the return was filed, or (ii) two years from the date of payment of the tax, whichever is later, or, if no return was timely filed, two years from the date of payment of the tax."