

APA-6
10/96

**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-3-28-.02

Rule Title: Participation in the Federal/State Electronic Filing Program

 New X Amend Repeal Adopt by Reference

- NO This rule has no economic impact.
 YES This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:

2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:

3. EFFECT OF THIS RULE ON COMPETITION:

4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:

5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:

6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:

7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:

8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE
BENEFITS AND BURDEN COMPARISON:

9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
11. OTHER COMMENTS:

APA-2
11/96

**ALABAMA DEPARTMENT OF REVENUE
Individual & Corporate Tax Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-3-28-.02	Participation in the Federal/State Electronic Filing Program Requirements for the Alabama Electronic Partnership/LLC Return of Income
810-3-28-.03	
810-3-28-.04	Requirements for the Partnership/LLC Return of Income Declaration for Electronic Filing
810-3-39-.07	Participation in the Federal/State Electronic Filing Program Requirements for the Corporate Income Tax Declaration for Electronic Filing
810-3-39-.09	

INTENDED ACTION: Amend the above rules

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rules to provide: (1) definitions, (2) guidance in e-filing returns, and (3) update language.

RULE NO. & TITLE

810-3-29-.04	Requirements for the Fiduciary Income Tax Declaration for Electronic Filing
--------------	--

INTENDED ACTION: Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to provide guidance regarding electronic filing requirements for the Fiduciary Income Tax Declaration.

RULE NO. & TITLE

810-3-71-.02	Computing Tax Withheld
--------------	------------------------

INTENDED ACTION: Amend above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide a change to the method of computing tax withheld which complies to the provisions of Act 2006-352.


TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00 a.m. on Thursday, December 12, 2013, Room 1203, First Floor, Gordon Persons Building**, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at ww.revenue.alabama.gov/rulehear.html.

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:
Thursday, December 12, 2013

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380


Michael D. Gamble, Secretary
Alabama Department of Revenue

0916APC.INT

810-3-28-.02 Participation in the Federal/State Electronic Filing Program - Partnership/LLC Returns of Income.

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of partnership/LLC returns of income, effective for tax years beginning on or after January 1, 2006.

(2) The requirements of the Alabama **Business** Electronic Filing Program for software developers, electronic return originators and transmitters are stated in the **Alabama Business Modernized E-file Program: Software Developers and Transmitters Guidelines and Schemas** ~~Software Developers and Transmitters Guidelines and Schemas for the Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns~~ (Publication AL4164), which is issued on an annual basis by the Department.

Author: Kathleen F. Abrams and Melissa A. Gillis
Authority: Sections 40-2A-7(a) (5) and 40-30-4, Code of Alabama 1975
History: New Rule: Filed January 22, 2007, effective February 26, 2007.