

APA-2  
11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-3-24.2-.02                      Qualified Investment Partnerships

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to allow an entity to make the asset test's calculations as of the beginning and end of each tax period, instead of making the calculations for each month within the tax period. This provides for consistency with the guidance provided in the 2012 instructions for Schedule QIP-C.

**RULE NO. & TITLE**

810-3-73-.01                      Withholding Exemption Certificates

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to clarify the requirement that an employer is required to request verification of all Forms A4E with the Department before taking effect.

**RULE NO. & TITLE**

810-3-82-.01                      Declarations of Estimated Tax for Individuals

**INTENDED ACTION:**        Repeal an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above rule due to the fact that the Section 40-18-82, Code of Alabama 1975 was repealed effective for tax years beginning December 31, 2009.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 10:00 a.m. on Thursday, June 12, 2014, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [www.revenue.alabama.gov/rulehear.html](http://www.revenue.alabama.gov/rulehear.html).

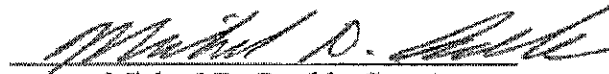
All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at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

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Thursday, June 12, 2014

**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

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