

APA-2  
11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-9-1-.01                      Definitions

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department is proposing to amend the above rule to remove references to a rule that has been proposed to be repealed.

**RULE NO. & TITLE**

810-3-35-.01                      Federal Income Tax Deduction

**INTENDED ACTION:**        Repeal and New rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above rule and replace it with a new rule to provide a simplification of the Federal Income Tax Deduction (FIT) and to allow Alternative Minimum Tax (AMT) to be deducted as well based on an ALJ ruling.

**RULE NO. & TITLE**

810-3-34-.01                      Gross Income of Corporations

**INTENDED ACTION:**        Repeal rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above rule due to it being obsolete.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **2:30 p.m. on Wednesday, June 8, 2016, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/analysis/rules.cfm>

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 following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

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

Wednesday, June 8, 2016

**CONTACT PERSON AT AGENCY:**

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



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Michael D. Gamble, Secretary  
Alabama Department of Revenue

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