

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE:**

810-3-15-.20                      Federal Income Tax Deduction – Individuals

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to allow the taxpayer to deduct on the Alabama income tax return the actual amount of imposed federal income tax as allowed by Alabama law. The proposed amendment will allow the taxpayer to deduct on the Alabama return the amount of federal income tax as shown on the federal return after all allowable federal credits have been deducted.

**RULE NO. & TITLE:**

810-14-1-.30                      Penalty for Failure to Timely Pay Tax

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The Department proposes to amend the above rule to allow the application of a failure to timely pay penalty to an annual, monthly, or quarterly return when the taxpayer fails to pay the amount of tax required to be shown on the return within 30 days of the first notice and demand for payment.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **10:00 a.m. on Monday, February 8, 2010, in the Office of the Legal Division, Room 3114, 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 4112, 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:**

Monday, February 8, 2010

**CONTACT PERSON AT AGENCY:**

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



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Lewis A. Easterly  
Alabama Department of Revenue

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