

APA-2  
11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE:**

810-3-39-.03                      Consolidated Filing

**INTENDED ACTION:**        Amend the above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule by removing paragraph (3) since this portion of the rule applied to the old consolidated return regime, which is no longer in effect.

**RULE NO. & TITLE:**

810-3-35.1-.03                      Carryforward of Net Operating Losses for Corporations Filing  
Alabama Consolidated Returns

**INTENDED ACTION:**        Repeal the above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above rule due to the fact that it applies to a section of the statute that has been amended; therefore, the rule is no longer accurate.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **10:00 a.m. on Thursday, September 16, 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:**

Thursday, September 16, 2010

**CONTACT PERSON AT AGENCY:**

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

A handwritten signature in black ink, appearing to read "Lewis A. Easterly", written over a horizontal line.

Lewis A. Easterly  
Alabama Department of Revenue

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