

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

- |              |  |
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| 810-3-39-.12 | Alabama Requirements for Mandatory E-File of Original Corporate Income Tax Returns                             |
| 810-3-28-.07 | Alabama Requirements for Mandatory E-File of Original Partnership/Limited Liability Company Income Tax Returns |

**INTENDED ACTION:** Repeal and Replace

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the existing language in the above rules and replace it with new language to provide guidance, clear definitions and to remove any obsolete information.

**RULE NO. & TITLE**

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|--------------|---|
| 810-3-29-.08 | Alabama Requirements for Mandatory E-File of Fiduciary Income Tax Returns |
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**INTENDED ACTION:** Adopt new rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rule to provide guidance and definitions for filing requirements and exclusions for both an income tax return preparer and an Estate/Trust.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **2:00 p.m. on Wednesday, August 12, 2015, 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://revenue.alabama.gov/analysis/upcoming-rule-hearings.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 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:**

Wednesday, August 12, 2015

**CONTACT PERSON AT AGENCY:**

Patricia Thomas  
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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