ALABAMA DEPARTMENT OF REVENUE
Individual and Corporate Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-27-1-.18   Special Rules

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to allow taxpayers to file a valid refund petition when seeking an alternative allocation or apportionment method for a tax year with less than 91 days left in the statute of limitations period for refund.

RULE NO. & TITLE

810-27-1-.18.01   Special Rules: Airlines
810-27-1-.18.02   Special Rules: Construction Contractors
810-27-1-.18.03   Special Rules: Publishing
810-27-1-.18.04   Special Rules: Railroads
810-27-1-.18.05   Special Rules: Television and Radio Broadcasting
810-27-1-.18.06   Special Rules: Trucking Companies
810-27-1-.18.07   Special Rules: Telecommunications and Ancillary Service
                           Providers

INTENDED ACTION: Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rules to move special rules for allocation and apportionment into separate rules in order to make the information more readily available to taxpayers.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:30 p.m. on Wednesday, August 10, 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, August 10, 2016

CONTACT PERSON AT AGENCY:
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Montgomery, Alabama 36132
(334) 242-1380

Michael D. Gamble, Secretary
Alabama Department of Revenue

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