

APA-2
11/96

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-3-14-.01	Gross Income in General
810-3-28-.01	Partnership Returns
810-3-162-.01	Income to be Reported by Shareholders

INTENDED ACTION: Amend the existing rules

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend the above rules to conform the requirements of the underlying statute consistent with the Administrative Law Division's ruling in McNees v. Department of Revenue, DOCKET NO. 06-523, December 12, 2006.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00 a.m. on Monday, May 7, 2007, in the Office of the Commissioner, Room 4112, 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.

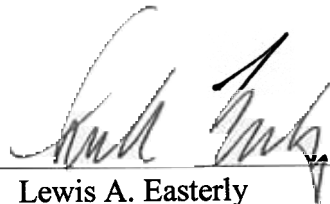
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Monday, May 7, 2007

CONTACT PERSON AT AGENCY:

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