

**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 above rules

**SUBSTANCE OF PROPOSED ACTION:** The purpose of the proposed action is to conform the regulations to the requirements of the underlying statute and associated case law (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 **Thursday, May 5, 2011, 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).

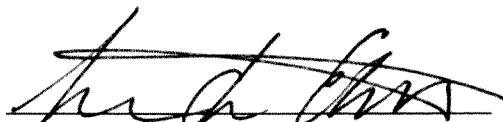
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing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

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Friday, May 6, 2011

**CONTACT PERSON AT AGENCY:**

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



Lewis A. Easterly  
Alabama Department of Revenue