

APA-2  
11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-3-75-.01                      Withholding Statement Furnished Employees

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to remove obsolete language and add FEIN requirement on employee wage and tax statement.

**RULE NO. & TITLE**

810-3-75-.04                      Voluntary Withholding

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes amend the above rule to remove obsolete verbiage and to provide that the new due date for the W2's is January rather than February.

**RULE NO. & TITLE**

810-3-75-.05                      Third Party Reporting Requirements

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to provide that the new due date for W2's is January rather than February.

**RULE NO. & TITLE**

810-3-78-.01                      Credit for Tax Withheld

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to remove obsolete references to Form A-2 and Form 99.

**RULE NO. & TITLE**

810-3-74-.01                      Withholding Returns and Payments

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The purpose of this action is to clarify that employers making payments of \$750 or more to the Department must do so electronically and that employers electronically filing must submit their W2's electronically to the Department as well.

**RULE NO. & TITLE**

810-3-75-.03                      Annual Returns of Withholding Tax Information

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The purpose of this action is to require employers who currently file withholding tax returns and payments electronically to also file their W2's electronically.

**RULE NO. & TITLE**

810-3-24.1-.01                  Composite Returns of Subchapter K Entities

**INTENDED ACTION:**        Repeal rule

**SUBSTANCE OF PROPOSED ACTION:** The purpose of this action is to repeal the above rule due to the fact that it was superseded by Rule 810-3-24.2-.01. The former rule was applicable when the filing of a composite return was optional for partnerships with Nonresident partners, and is no longer applicable because of law changes. The latter rule correctly reflects today's law regarding composite returns/payments. As outlined in Ala. Code Section 40-18-24.2, partnerships with nonresident partners are required to file a composite return and remit payment on the income that is distributed to such partners.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **1:30 p.m. on Wednesday, May 13, 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>

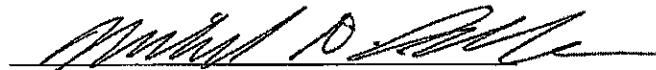
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

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

Wednesday, May 13, 2015

**CONTACT PERSON AT AGENCY:**

Patricia Toles  
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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