ALABAMA DEPARTMENT OF REVENUE Individual & Corporate Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-3-75-.03

Annual Returns of Withholding Tax Information

INTENDED ACTION:

Amend the above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify that all employers and withholding agents filing 25 or more wage or information statements must submit this information electronically through the Department's website.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Wednesday, July 9, 2014, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at ww.revenue.alabama.gov/rulehear.html.

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, July 9, 2014

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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