

APA-2  
11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-3-26-.01                      Information Returns

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to remove obsolete "Form" references.

**RULE NO. & TITLE**

810-3-26-.02                      Voluntary Withholding of Alabama Income Tax from Nonwage  
Payments

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to reflect the correct due date for filing the Annual Reconciliation of Income Tax Withheld. The date has been changed from the last day of February to the last day of January.

**RULE NO. & TITLE**

810-9-1-.05                      Apportionment and Allocation of Net Income of Financial  
Institutions

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to comply with the latest MTC Model Statute for the Apportionment and Allocation of Net Income of Financial Institutions.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 1:30 p.m. on Wednesday, January 13, 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://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, January 13, 2016

**CONTACT PERSON AT AGENCY:**

Jennifer Deese  
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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