

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-2-8-.09 Business Privilege Tax Filing Requirements for Disregarded Entities
and Owners of Disregarded Entities

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to
provide clarity concerning the business privilege tax filing requirements for disregarded entities
and the owners of the disregarded entities.

RULE NO. & TITLE:

810-2-8-.10 Business Privilege Tax Filing Requirements, in General

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to
provide clarity concerning the business privilege tax filing requirements for business entities,
especially foreign business entities.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00
a.m. on Wednesday, December 8, 2010, 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.

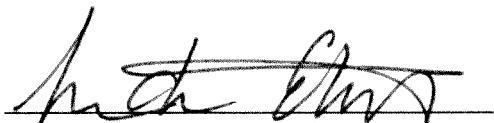
All interested parties may present their views in writing to the **Secretary of the Alabama
Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery,
Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice
or by appearing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

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, December 8, 2010

CONTACT PERSON AT AGENCY:

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

A handwritten signature in black ink, appearing to read "Lewis A. Easterly", written over a horizontal line.

Lewis A. Easterly
Alabama Department of Revenue

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