

APA-2
11/96

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-3-2-.01 Individuals Subject to Alabama Income Tax

INTENDED ACTION: Amend the above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to include federal military spouse taxation changes.

RULE NO. & TITLE

810-3-29-.02 Participation in the Federal/State Electronic Filing Program -
Fiduciary Income Tax Returns

810-3-29-.06 Acceptance into the Alabama Electronic Filing Program,
Monitoring, and Revocation of Acceptance into the Program

INTENDED ACTION: Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rules to provide guidance for electronic filing of fiduciary income tax returns.

RULE NO. & TITLE

810-16-1-.02 Rebates Allowed for Qualified Production Companies

INTENDED ACTION: Repeal above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule which is currently located in Administrative Rule Chapter 810-16-1. The purpose of this action is to move the above rule from its existing location and place it in Administrative Rule Chapter 810-3-21.

RULE NO. & TITLE

810-3-21-.04 Rebates Allowed for Qualified Production Companies

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule which pertains to rebates allowed for qualified production companies. This rule is currently located in Administrative Rule Chapter 810-16-1 and should be relocated to the Individual & Corporate Tax chapter of administrative rules.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:00 p.m. on Thursday, December 12, 2013, 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:

Thursday, December 12, 2013

CONTACT PERSON AT AGENCY:

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



Michael D. Gamble, Secretary
Alabama Department of Revenue

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