# ALABAMA DEPARTMENT OF REVENUE Individual & Corporate Tax Division

## **NOTICE OF INTENDED ACTION**

### RULE NO. & TITLE

810-3-2802	Participation in the Federal/State Electronic Filing Program
810-3-2803	Requirements for the Alabama Electronic Partnership/LLC Return
	of Income
810-3-2804	Requirements for the Partnership/LLC Return of Income
	Declaration for Electronic Filing
810-3-3907	Participation in the Federal/State Electronic Filing Program
810-3-3909	Requirements for the Corporate Income Tax Declaration for
	Electronic Filing

**INTENDED ACTION:** 

Amend the above rules

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rules to provide: (1) definitions, (2) guidance in e-filing returns, and (3) update language.

#### RULE NO. & TITLE

810-3-29-.04

Requirements for the Fiduciary Income Tax Declaration for

Electronic Filing

**INTENDED ACTION:** 

Adopt new rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rule to provide guidance regarding electronic filing requirements for the Fiduciary Income Tax Declaration.

#### RULE NO. & TITLE

810-3-71-.02

Computing Tax Withheld

**INTENDED ACTION:** 

Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to provide a change to the method of computing tax withheld which complies to the provisions of Act 2006-352.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.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 Alabama Department of Revenue 4131 Gordon Persons Building Montgomery, Alabama 36132 (334) 242-1380

Michael D. Gamble, Secretary

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Alabama Department of Revenue

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