ALABAMA DEPARTMENT OF REVENUE Individual & Corporate Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-3-39-.08

Requirements for the Alabama Electronic Corporate Income Tax

Return

INTENDED ACTION:

Repeal and Replace

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the existing rule and replace it as a new rule which will provide further guidelines and procedures regarding effling requirements for the corporate income tax return.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 1:30 p.m. on Wednesday, December 10, 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, December 10, 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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