

APA-2  
11/96

ALABAMA DEPARTMENT OF REVENUE  
Individual & Corporate Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-3-75-.03                      Annual Returns of Withholding Tax Information

INTENDED ACTION:        Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend the current rule to provide that all employers and withholding agents submitting 100 or more wage or information statements to submit this information electronically through the Department's website, beginning January 1, 2009. The requirement threshold is lowered to 50 wage or information statements beginning January 1, 2010.

RULE NO. & TITLE:

810-2-8-.06                      Extension of Time for filing of Privilege Tax Returns

INTENDED ACTION:        Promulgate a new rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to promulgate the above rule to provide that any taxpayer required to file an Alabama Business Privilege Tax ("BPT") return will be granted an automatic six-month extension of time for filing the return.

RULE NO. & TITLE:

810-3-24.1-.01                      Composite Returns of Subchapter K Entities

INTENDED ACTION:        Promulgate a new rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to promulgate the above rule to provide guidelines for filing composite returns for subchapter K entities. In addition, the rule allows an automatic, six-month extension of time for filing the composite return.

**RULE NO. & TITLE:**

810-3-25-.07                      Estates and Trusts, Miscellaneous Information

**INTENDED ACTION:**      Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The Department proposes to amend the above rule to provide an automatic, five-month extension of time for filing a fiduciary return. The current rule requires an extension form to be filed before the extension is granted. This amendment will remove the requirement for documentation to be filed to request an extension of time to file the tax return.

**RULE NO. & TITLE:**

810-3-27-.03                      Extension of Time for Filing of Individual Taxpayer's Return  
810-3-28-.01                      Partnership Returns  
810-3-39-.02                      Extension of Time for Filing a Corporation Return  
810-3-176-.01                      Composite Returns

**INTENDED ACTION:**      Amend the above rules

**SUBSTANCE OF PROPOSED ACTION:** The Department proposes to amend the above rules to provide an automatic, six-month extension of time for filing the following returns: Individual Taxpayer Returns, Partnership Returns, Corporate Returns and Composite Returns. The current rules require an extension form to be filed before the extension is granted. This amendment will remove the requirement for documentation to be filed to request an extension of time to file the tax return. The title of Rule 810-3-176-.01, Composite Returns, will also be amended.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 10:00 a.m. on Thursday, November 6, 2008, 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](http://www.revenue.alabama.gov/rulehear.html).

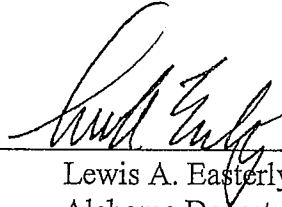
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing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

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Thursday, November 6, 2008

**CONTACT PERSON AT AGENCY:**

Patricia Toles  
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4131 Gordon Persons Building  
Montgomery, Alabama 36132  
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Lewis A. Easterly  
Alabama Department of Revenue

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