

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE:**

810-3-28-.04                      Requirements for the Partnership/LLC Return of Income Declaration for Electronic Filing

**INTENDED ACTION:**              Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:**    The department proposes to amend the above rule to provide updated requirements regarding signature authorization and documents used for the purpose of electronic filing of Partnership/LLC income tax returns.

**RULE NO. & TITLE:**

810-3-28-.07                      Alabama Requirements for Mandatory E-File of Original Partnership/Limited Liability Company Income Tax Returns

810-3-28-.08                      Alabama Requirements for Compliance with Administrative Rule 810-3-28-.07

**INTENDED ACTION:**              Adopt a new rule

**SUBSTANCE OF PROPOSED ACTION:**    The Department proposes to adopt the above new rules to require mandatory electronic filing of Partnership/Limited Liability Company income tax returns.

**RULE NO. & TITLE:**

810-3-39-.09                      Requirements for the Corporate Income Tax Declaration for Electronic Filing

**INTENDED ACTION:**              Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:**    The Department proposes to amend the above rule to provide updated requirements regarding signature authorization and documents used for the purpose of electronic filing of corporate income tax returns.

**RULE NO. & TITLE:**

810-3-39-.12 Alabama Requirements for Mandatory E-File of Original Corporate  
Income Tax Returns

**INTENDED ACTION:** Adopt a new rule

**SUBSTANCE OF PROPOSED ACTION:** The Department proposes to adopt the above rule to  
require mandatory electronic filing of corporate income tax returns.

**RULE NO. & TITLE:**

810-3-39-.13 Alabama Requirements for Compliance with Administrative Rule 810-3-  
39-.12

**INTENDED ACTION:** Adopt a new rule

**SUBSTANCE OF PROPOSED ACTION:** The Department proposes to adopt the above new rule to  
require the compliance with the rule mandating electronic filing of corporate income tax returns.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **2:00 p.m.**  
on **Tuesday, November 10, 2009, 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).

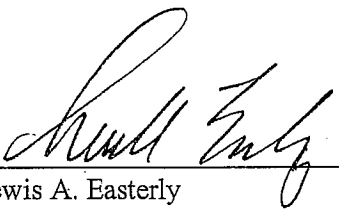
All interested parties may present their views in writing to the **Secretary of the Alabama Department of  
Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132**  
at any time during the thirty-five (35) day period following publication of the notice or by appearing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

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

Tuesday, November 10, 2009

**CONTACT PERSON AT AGENCY:**

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

  
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Lewis A. Easterly  
Alabama Department of Revenue