

APA-2  
11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-3-27-.09                      Alabama Requirements for Mandatory E-File and Application of Two-Dimensional (2-D) Barcode on Original Individual Income Tax Returns

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:**    The department proposes to amend the above rule to conform to an electronic filing mandate from the Internal Revenue Service.

**RULE NO. & TITLE**

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

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

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:**    The department proposes to amend the above rules to reduce the number of returns that are required to be filed electronically.

**RULE NO. & TITLE**

810-3-39-.11                      Acceptance into the Alabama Electronic Filing Program, Monitoring, and Revocation of Acceptance into the Program

810-3-28-.06                      Acceptance into the Alabama Electronic Filing Program, Monitoring, and Revocation of Acceptance into the Program

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rules to require electronic return originators and transmitters to comply with the requirements of the Alabama Business Modernized E-file Program.

**RULE NO. & TITLE**

810-3-28-.05 Requirements for Electronic Filing Software  
810-3-39-.10 Requirements for Electronic Filing Software

**INTENDED ACTION:** Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rules to require electronic filing software to be used with specifications issued by the Alabama Business Modernized E-file Program.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 2:00 p.m. on Monday, November 5, 2012, 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).

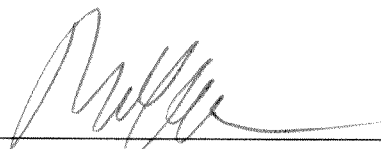
All interested parties may present their views in writing to the **Deputy Commissioner of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by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

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

Monday, November 5, 2012

**CONTACT PERSON AT AGENCY:**

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



Michael E. Mason, Deputy Commissioner  
Alabama Department of Revenue