

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 rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to further prevent fraud, this amendment will move forward the due date W2's are required to be submitted by employers to the Department of Revenue by one month from the last day of February to the last day of January. In doing so, the Department can verify refunds on efiled returns before rather than after the fact.

RULE NO. & TITLE

810-3-28-.04 Requirements for the Partnership/LLC Return of Income
Declaration for Electronic Filing
810-3-39-.09 Requirements for the Corporate Income Tax Declaration For
Electronic Filing

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION

The department proposes to amend the above rules to reflect the new AL8453 PTE which is for S-Corporations, Partnerships and LLCs.

RULE NO. & TITLE

810-3-29-.03 Requirements for Alabama Electronic Fiduciary Income Tax Return

INTENDED ACTION: Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to provide requirements for filing electronic fiduciary income tax returns.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:00 p.m. on Wednesday, November 5, 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, November 5, 2014

CONTACT PERSON AT AGENCY:

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Montgomery, Alabama 36132
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Michael D. Gamble, Secretary
Alabama Department of Revenue

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