

### Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-3-200

Rule Title: Income Tax Forms Appendix I

New;  Amended;  Repealed;  Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that result from the absence of the proposed rule? N/A

Are all the facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed rule relate to or effect any matter of litigation which the agency is a party to concerning the subject matter of the proposed rule? No

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Does the proposed rule have any economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

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#### Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.



Signature of certifying officer \_\_\_\_\_

Date 05/22/2018

**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-3-200

Rule Title: Income Tax Forms Appendix I

           New            Amend   X   Repeal            Adopt by Reference

- NO  
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:
9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:

10.           DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH  
IF THE RULE IS NOT IMPLEMENTED:

11.           OTHER COMMENTS:

**ALABAMA DEPARTMENT OF REVENUE  
Individual and Corporate Tax**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-2-1	Corporations
810-2-2	Permit Fees
810-2-5	Registration Of Securities
810-2-6	Franchise Tax and Securities Recording Forms and Returns
810-3-200	Income Tax Forms Appendix I

**INTENDED ACTION** Repeal

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above mentioned chapters because during reviewal of the rules required by the Red Tape Reduction Act they were determined to no longer be needed.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **01:50 PM on Tuesday, July 10, 2018, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/tax-policy/>.


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 following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

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

Tuesday, July 10, 2018

**CONTACT PERSON AT AGENCY:**

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

  
Michael D. Gamble, Secretary  
Alabama Department of Revenue

CHAPTER 810-3-200 INCOME TAX FORMS APPENDIX 1(Repeal)

- 810-3-200-.01 Domestic Corporation Income Tax Return (Form 20)
- 810-3-200-.02 Foreign Corporation Income Tax Return (Form 20-F)
- 810-3-200-.03 Application for Extension of Time by a Corporation to File Alabama Income Tax Return (Form 20-E)
- 810-3-200-.04 Application for Refund of Corporation Income Tax Paid through Mistake or Error (Form IT-ARC)
- 810-3-200-.05 Receipt of Payment/Request for Federal Form 7004 (Form ITC-951)
- 810-3-200-.06 Employer's Quarterly Return of Income Tax Withheld (Form A-1)
- 810-3-200-.07 Withholding Statement (Form A-2)
- 810-3-200-.08 Yearly Reconciliation of Income Tax Withheld from Wages (Form A-3)
- 810-3-200-.09 Employee's Withholding Exemption Certificate (Form A-4)
- 810-3-200-.10 Withholding Exemption Certificate for Full-Time Students (Form A-4E)
- 810-3-200-.11 Employer's Monthly Return of Income Tax Withheld (Form A-6)
- 810-3-200-.12 Withholding Tax Tables and Instruction for Employers
- 810-3-200-.13 Application for Alabama Withholding Tax Code Number (Form WH-1)
- 810-3-200-.14 Application for Refund of Income Tax Paid through Mistake or Error to State Department of Revenue (Form IT:RE-2WH) (Withholding Tax)
- 810-3-200-.15 Annual Information Return - Summary of Reports of Income Payments of \$1,500 or More (Form 96)
- 810-3-200-.16 Information Return (Each Employee) (Form 99)

- 810-3-200-.17 Waiver - Consent fixing Period of Limitation upon Assessment of Income Tax (Form IT:121)
- 810-3-200-.18 Request for Duplicate Refund Warrant (Stop Payment Order) (Form IT:441)
- 810-3-200-.19 Notice to Claimants regarding § 13A-9-3 of the Code of Ala. 1975, and the Forgery Affidavit
- 810-3-200-.20 Net Operating Loss - Questionnaire to Determine NOL Allowable to Each Spouse when a Joint Return was Filed in the Loss Year (Form IT:486)
- 810-3-200-.21 Penalty Schedules for Underestimation of Estimated Tax and Failure to File Estimated Tax (Form IT:404-AI)
- 810-3-200-.22 Adjusted Refund for Return 40-A (Form IT:440-A)
- 810-3-200-.23 Adjusted Refund for Return 40 and 4ONR (Form IT:440)
- 810-3-200-.24 Partnership Return of Income (Form 65) with Instructions
- 810-3-200-.25 Application for Refund of Income Tax (Amended) Paid through Error - Used with Forms 40, 40A, 40B, 40S or Fiduciary Form 41 (Form IT:RE-1)
- 810-3-200-.26 Declaration of Estimated Tax - 1982 and Declaration of Estimated Tax - 1983 (Form 40-ES)
- 810-3-200-.27 Fiduciary Income Tax Return (Form 41) with Instructions
- 810-3-200-.28 Questionnaire - Loss from Fire, Storm, or other Casualty (Form IT:443)
- 810-3-200-.29 Application for Extension of Time to File (for forms 40, 40A, 4ONR, 65 and 41)
- 810-3-200-.30 Computation Schedule - Solar Energy Credits (Schedule SCR) Application for Certificate of Eligibility (Schedule SCR-2)
- 810-3-200-.31 Sale or Exchange of Principal Residence - with Instructions (Schedule PR)

810-3-200-.47	Assessment of Income Tax and Notice Thereof (on signed return) (with Estimate Penalty) (Form WP102-3)
810-3-200-.48	Assessment of Income Tax and Notice Thereof (No Return having been made) (Form WP102-4)
810-3-200-.49	Final Assessment of Income Tax (on signed return) (Form WP102-5)
810-3-200-.50	Final Assessment of Income Tax (Failure to Protest Notice of Assessment) (Form WP102-6)
810-3-200-.51	Final Assessment of Income Tax (Protest Filed) (Form WP102-7)
810-3-200-.52	Final Assessment of Income Tax (Failure to Protest after Continuance) (Form WP102-8)
810-3-200-.53	Final Assessment of Income Tax (Withholding) (Failure to Protest) (Form WP102-26)
810-3-200-.54	Final Assessment if Income Tax (Correct Return filed but tax not paid) (Form WP102-27)
810-3-200-.55	Assessment of Income Tax and Notice Thereof (amount different from return) (Form WP102-44)
810-3-200-.56	Assessment of Income Tax and Notice Thereof (on signed return) (Dishonored Check, addition of Estimates and Delinquent Penalties) (Form WP102-45)
810-3-200-.57	Final Assessment of Income Tax (Dishonored Check and Correct Return) (Form WP102-46)
810-3-200-.58	Final Assessment of Income Tax (Dishonored Check, amount different from return, and failure to protest) (Form WP102-47)
810-3-200-.59	Final Assessment of Income Tax (Protest filed) (Dishonored check) (Form WP102-48)

810-3-200-.60	Final Assessment of Income Tax (Dishonored check, withholding and failure to protest) (Form WP102-49)
810-3-200-.61	Final Assessment of Income Tax (Dishonored check, withholding and correct return) (Form WP102-50)
810-3-200-.62	Schedule of Income and Deductions for Net Operating Loss Determination (Form IT: 486)
810-3-200-.63	Final Assessment of Income Tax (Dishonored Check, withholding, correct returns) (More than one Return) (Form WP102-52)
810-3-200-.64	Lien Release - Jefferson, Mobile, and Montgomery Counties (Form WP102-9)
810-3-200-.65	Certificate of Lien for Taxes (All Income Tax) (Form WP102-10)
810-3-200-.66	Certificate of Lien for Taxes (Deceased taxpayer) (Form WP102-12)
810-3-200-.67	Lien Release - All Counties other than Jefferson, Mobile, and Montgomery (Form WP102-13)
810-3-200-.68	Release of Lien (Release of Specific property only) (Form WP102-35)
810-3-200-.69	Lien Release (Due to lapse of Time) (Jefferson, Mobile, and Montgomery Counties) (Form WP102-58)
810-3-200-.70	Lien Release (Due to lapse of Time) (All Counties except Jefferson, Mobile, and Montgomery Counties) (Form WP102-59)
810-3-200-.71	Lien Release (Tax Not Due) (Jefferson, Mobile and Montgomery Counties) (Form WP102-85)
810-3-200-.72	Lien Release (Tax Not Due) (All counties other than Jefferson, Mobile and Montgomery Counties) (Form WP102-86)
810-3-200-.73	Bankruptcy Claim (Statement of tax due) (Form WP102-36)
810-3-200-.74	Bankruptcy Claim (Statement of tax due - deceased taxpayer) (Form WP102-55)
810-3-200-.75	Order Vacating and Voiding Final Assessment (One return) (Form WP102-38)



- 810-3-200-.76 Order Vacating and Voiding Final Assessment (More than one return) (Form WP102-39)
- 810-3-200-.77 Application for Refund of Estate Tax (Form EST 123)
- 810-3-200-.78 Receipt for Estate Tax Waiver (Form Estate 1)
- 810-3-200-.79 Alabama Estate Tax Act Nonresident Affidavit for Stock Transfer Waiver (Form Estate 2)
- 810-3-200-.80 Instruction for Preparing Alabama Estate Tax Waivers (Form Estate 5)
- 810-3-200-.81 Agreement of Nonresident an Installment Obligation (Form)

Author:

Authority: §40-2A-7(a)(5), Code of Ala. 1975.

History: Repealed: Filed May 22, 2018; Effective