

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-3-81-.01

Rule Title: Optional Short Form Returns

New; Amended; Repealed; Adopt by Reference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

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.

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 11/19/2018

CONTACT PERSON AT AGENCY:

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Michael D. Gamble, Secretary
Alabama Department of Revenue

810-3-81-.01. Optional Short Form Returns. (REPEAL)

(1) An individual who has been a resident of Alabama for a full tax year of 12 months, may elect to file short form 40-A and use the tax tables provided by the Department if,

(a) Total adjusted gross income is not more than,

1. \$20,000.00 if single, head of family or married and filing a separate return, or
2. \$40,000.00 if married and filing a joint return with spouse; and

(b) Income from sources other than salaries and wages is not more than \$1,500.00.

(2) The election to use the short form, or not to use it, is irrevocable after the due date for filing the return - April 15 in case of a calendar year return. The election to use the short form return includes an election to use the optional standard deduction. See Sec. 40-18-15(b) and Reg. 810-3-15-.19.

(3) A husband and wife may elect to file a joint short form return. If this election is made, it is irrevocable after the due date for filing the return. See also Reg. 810-3-27-.01(1)(b).

(4) A short form return may not be used to establish a net operating loss. See Reg. 810-3-15-.22.

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Authority: § 40-18-81

History: Adopted September 30, 1982; Amended: June 17, 1988; Filed with LRS:
July 27, 1988

Repealed November 19, 2018; Effective