

APA-2

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-9-1-.02 Returns
810-9-1-.03 Refund Claims

INTENDED ACTION Amended

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rules in order to be in compliance with Act 2013-88 "The Red Tape Reduction Act".

RULE NO. & TITLE

810-3-35.1-.02 Carryforward of Net Operating Losses For Corporations Apportioning and Allocating Income

INTENDED ACTION Repealed

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule because the content is included in another rule.

RULE NO. & TITLE

810-3-8-.13 Recognition of Gain by Target Corporations
810-3-8-.14 Taxability of Corporation on Distribution
810-3-8-.16 Gain or Loss Recognized on Property in Complete Liquidation

INTENDED ACTION Repealed

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rules because they are superfluous to the statute.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 02:30 PM on Wednesday, September 06, 2017, 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/analysis/rules.cfm>.

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.

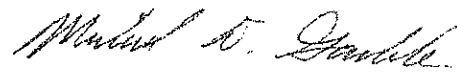
FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, September 06, 2017

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