

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**INTENDED ACTION** Repealed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**INTENDED ACTION** Repealed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.

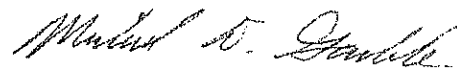
**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Wednesday, September 06, 2017

**CONTACT PERSON AT AGENCY:**

Meagan Barrett

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4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380



Michael D. Gamble, Secretary  
Alabama Department of Revenue