

**ALABAMA DEPARTMENT OF REVENUE**  
**Tax Policy and Governmental Affairs**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-14-1-.24

Proper Time to File a Tax Lien.

**INTENDED ACTION**

New

**SUBSTANCE OF**

**PROPOSED ACTION:**

The department proposes to issue a rule to provide guidance as to the proper time to file a tax lien by the Department of Revenue.

**RULE NO. & TITLE**

810-3-61-.09

Estimated Tax Penalty to Individuals and Corporations Entitled to Claim Certain Credits against the Amount of Income Tax Due

**INTENDED ACTION**

New

**SUBSTANCE OF**

**PROPOSED ACTION:**

The department proposes to adopt a new rule to provide guidance relating to the application of estimated tax penalties when allowable credits equal or exceed the total amount of estimated tax payments.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **02:00 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