

**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:

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Michael D. Gamble, Secretary
Alabama Department of Revenue