

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-27-1-.18.02

Rule Title: Special Rules: Construction Contractors

New; Amended; Repealed; Adopt by Reference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 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 Reference Service.

Signature of certifying officer 

Date 06/15/2016

APA-6
10/96

**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No:

Rule Title: **Special Rules: Construction Contractors**

New Amend Repeal Adopt by Reference

- NO
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

**BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE
BENEFITS AND BURDEN COMPARISON:**

9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
11. OTHER COMMENTS:

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-27-1-.18 Special Rules

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to allow taxpayers to file a valid refund petition when seeking an alternative allocation or apportionment method for a tax year with less than 91 days left in the statute of limitations period for refund.

RULE NO. & TITLE

810-27-1-.18.01 Special Rules: Airlines
810-27-1-.18.02 Special Rules: Construction Contractors
810-27-1-.18.03 Special Rules: Publishing
810-27-1-.18.04 Special Rules: Railroads
810-27-1-.18.05 Special Rules: Television and Radio Broadcasting
810-27-1-.18.06 Special Rules: Trucking Companies
810-27-1-.18.07 Special Rules: Telecommunications and Ancillary Service Providers

INTENDED ACTION: Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rules to move special rules for allocation and apportionment into separate rules in order to make the information more readily available to taxpayers.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:30 p.m. on Wednesday, August 10, 2016, 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>.

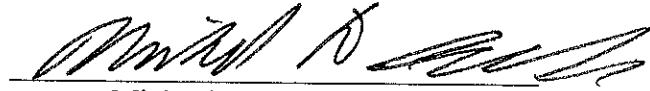
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, August 10, 2016

CONTACT PERSON AT AGENCY:

Timothy Sanders
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael D. Gamble, Secretary
Alabama Department of Revenue

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810-27-1-.18.02 Special Rules: Construction Contractors. (New Rule)

The following special rules are established in respect to the apportionment of income of long-term construction contractors:

(1) **In General.** When a taxpayer elects to use the percentage of completion method of accounting, or the completed contract method of accounting for long-term contracts (construction contracts covering a period in excess of one year from the date of execution of the contract to the date on which the contract is finally completed and accepted), and has income from sources both within and without Alabama from a trade or business, the amount of business income derived from such long-term contracts from sources within Alabama shall be determined pursuant to this rule. In such cases, the first step is to determine which portion of the taxpayer's income constitutes "business income" and which portion constitutes "nonbusiness income". Nonbusiness income is directly allocated to specific states pursuant to the provisions of Section 40-27-1, Article IV.5-8, Code of Alabama 1975, inclusive. Business income is apportioned among the states in which the business is conducted pursuant to the property, payroll, and sales apportionment factors set forth in this rule. The sum of (1) the items of nonbusiness income directly allocated to Alabama and (2) the amount of business income attributable to Alabama constitutes the amount of the taxpayer's entire net income which is subject to tax by Alabama.

(2) **Business and Nonbusiness Income.** For definitions, rules and examples for determining business and nonbusiness income, see Rule 810-27-1-.01. "Business income" shall be determined in accordance with Section 40-27-1.1, Code of Alabama 1975.

(3) **Methods of Accounting and Year of Inclusion.** For general rules of accounting, definitions and methods of accounting for long-term construction contracts see Section 40-18-13, Code of Alabama 1975, and the rules promulgated thereunder.

(4) **Apportionment of Business Income.**

(a) **In General.** Business income is apportioned to Alabama by a formula consisting of property, payroll and sales regardless of the method of accounting for long-term contracts elected by the taxpayer. The payroll factor and property factor are given equal weight while the sales factor is given double weight, see Alabama Rule 810-27-1-.09. The apportionment percentage is then applied to business income to determine the amount apportioned to Alabama.

(b) **Percentage of Completion Method.** Under this method of accounting for long-term contracts, the amount to be included each year as business income from each contract is the amount by which the gross contract price which corresponds to the percentage of the entire contract which has been completed during the income year exceeds all expenditures made during the income year in connection with the contract. In

so doing, account must be taken of the material and supplies on hand at the beginning and end of the income year for use in each such contract.

1. Example: A taxpayer using the percentage of completion method of accounting for long-term contracts, entered into a long-term contract to build a structure for \$9,000,000. The contract allowed three years for completion and, as of the end of the second income year, the taxpayer's books of account, kept on the accrual method, disclosed the following:

	Receipts	Expenditures
End of 1st income year	\$2,500,000	\$2,400,000
End of 2nd income year	<u>4,500,000</u>	<u>4,100,000</u>
Totals	\$7,000,000	\$6,500,000

2. In computing the expenditures in subparagraph 1. above, consideration was given to material and supplies on hand at the beginning and end of each income year. It was estimated that the contract was 30% completed at the end of the first income year and 80% completed at the end of the second income year. The amount to be included as business income for the first income year is \$300,000 (30% of \$9,000,000 or \$2,700,000 less expenditures of \$2,400,000 equals \$300,000). The amount to be included as business income for the second income year is \$400,000 (50% of \$9,000,000 or \$4,500,000 less expenditures of \$4,100,000 equals \$400,000).

(c) Completed Contract Method. Under this method of accounting business income derived from long-term contracts is reported for the income year in which the contract is finally completed and accepted. Therefore, a special computation is required to compute the amount of business income attributable to Alabama from each completed contract (see Paragraph (5) of this rule). Thus, all receipts and expenditures applicable to such contracts whether complete or incomplete as of the end of the income year are excluded from business income derived from other sources, as for example, short-term contracts, interest, rents, royalties, etc., which is apportioned by the regular factor formula of property, payroll and sales pursuant to Alabama Rule 810-27-1-.09.

(d) Property Factor. In general the numerator and denominator of the property factor shall be determined as set forth in Section 40-27-1, Article IV.10-.12, Code of Alabama 1975, and the rules promulgated thereunder, inclusive. However, the following special rules are also applicable:

1. The average value of the taxpayer's cost (including materials and labor) of construction in progress, to the extent that such costs exceed progress billings (accrued or received, depending on whether the taxpayer is on the accrual or cash basis for keeping its accounts) shall be included in the denominator of the property factor. The value of any such construction costs attributable to construction projects in Alabama shall be included in the numerator of the property factor.

(i) Example: Taxpayer commenced a long-term construction project in Alabama as of the beginning of a given year. By the end of its second year, its equity in the costs of production to be reflected in the numerator and denominator of its property factor for such year is computed as follows:

	1st Year		2nd Year	
	Beginning	Ending	Beginning	Ending
Construction Costs	0	\$1,000,000		
Progress billings		\$600,000		
Balance 12/31-(1/1)		<u>\$400,000</u>	\$400,000	
Construction Costs - Total from beg. of project				\$5,000,000
Progress billings- Total from beg. of project				<u>\$4,000,000</u>
Balance 12/31				\$1,000,000
Balance beg. of year				<u>\$400,000</u>
Total				<u>\$1,400,000</u>
Ave (1/2) - Value used In property factor				<u>\$700,000</u>

Note: It may be necessary to use monthly averages if yearly averages do not properly reflect the average value of the taxpayer's equity; see Section 40-27-1, Article IV.12, Code of Alabama 1975, and Alabama Rule 810-27-1-.12.

(ii) Example: Same facts as the example in subparagraph (i) above, except that progress billings exceeded construction costs. No value for the taxpayer's equity in the construction project is shown in the property factor.

2. Rent paid for the use of equipment directly attributable to a particular construction project is included in the property factor at eight times the net annual rental rate even though such rental expense may be capitalized into the cost of construction.

3. The property factor is computed in the same manner for all long-term contract methods of accounting and is computed for each income year even though under the completed contract method of accounting, business income is computed separately (see Paragraph (5) below).

(e) Payroll Factor. In general the numerator and denominator of the payroll factor shall be determined as set forth in Section 40-27-1, Article IV.13 and .14, Code of Alabama 1975, and the rules promulgated thereunder. However, the following special rules are also applicable:

1. Compensation paid employees which is attributable to a particular construction project is included in the payroll factor even though capitalized into the cost of construction.

2. Compensation paid employees who in the aggregate perform most of their services in a state to which their employer does not report them for unemployment tax purposes, shall nevertheless be attributed to the state in which the services are performed.

Example: A taxpayer engaged in a long-term contract in Alabama sends several key employees to Alabama to supervise the project. The taxpayer, for unemployment tax purposes, reports these employees to the state where the main office is maintained and where the employees reside. For payroll factor purposes and in accordance with Section 40-27-1, Article IV.14, Code of Alabama 1975, and Alabama Rule 810-27-1-.14, the compensation is assigned to the numerator of Alabama.

3. The payroll factor is computed in the same manner for all long-term contract methods of accounting and is computed for each income year even though, under the completed contract method of accounting, business income is computed separately (see Paragraph (5) below).

(f) Sales Factor. In general, the numerator and denominator of the sales factor shall be determined as set forth in Section 40-27-1, Article IV.15-.17, Code of Alabama 1975, and the rule promulgated thereunder, inclusive. However, the following special rules are also applicable:

1. Gross receipts derived from the performance of a contract are attributable to Alabama if the construction project is located in Alabama. If the construction project is located partly within and partly without Alabama, the gross receipts attributable to Alabama are based upon the ratio which construction costs for the project in Alabama incurred during the income year bear to the total of construction costs for the entire project during the income year, or upon any other method, such as engineering cost estimates, which will provide a reasonable apportionment.

(i) Example: A construction project was undertaken in Alabama by a calendar year taxpayer which had elected one of the long-term contract methods of accounting. The following gross receipts (progress billings) were derived from the contract during the three income years that the contract was in progress.

	<u>1st Year</u>	<u>2nd Year</u>	<u>3rd Year</u>
Gross receipts	\$1,000,000	\$4,000,000	\$3,000,000

The gross receipts to be reflected in both the numerator and denominator of the sales factor for each of the three years are the amounts shown.

(ii) Example: A taxpayer contracts to build a dam on a river at a point which lies half within Alabama and half within another state. During the taxpayer's first income year, construction costs in Alabama were \$2,000,000. Total construction costs for the project during the income year were \$3,000,000. Gross receipts (progress billings) for the year were \$2,400,000. Accordingly, gross receipts of \$1,600,000 ($\$2,000,000/\$3,000,000 \times \$2,400,000$) are included in the numerator of the Alabama sales factor.

2. If the percentage of completion method is used, the sales factor includes only that portion of the gross contract price which corresponds to the percentage of the entire contract which was completed during the income year.

Example: A taxpayer which had elected the percentage of completion method of accounting entered into a long-term construction contract. At the end of its current income year (the second since starting the project), it estimated that the project was 30% completed. The bid price for the project was \$9,000,000 and it had received \$2,500,000 from progress billings as of the end of its current income year. The amount of gross receipts to be included in the sales factor for the current income year is \$2,700,000 (30% of \$9,000,000), regardless of whether the taxpayer uses the accrual method or the cash method of accounting for receipts and disbursements.

3. If the completed contract method of accounting is used, the sales factor includes the portion of the gross receipts (progress billings) received or accrued, whichever is applicable, during the income year attributable to each contract.

(i) Example: A taxpayer which had elected the completed contract method of accounting entered into a long-term construction contract. By the end of its current income year (the second since starting the project), it had billed and had accrued on its books a total of \$5,000,000 of which \$2,000,000 had accrued in the first year in which the contract was undertaken and \$3,000,000 had accrued in the current (second) year. The amount of gross receipts to be included in the sales factor for the current income year is \$3,000,000.

(ii) Example: Same facts as the example in subparagraph (i) above except that the taxpayer keeps its books on the cash basis and, as of the end of its current income year, had received only \$2,500,000 of the \$3,000,000 billed during the current year. The amount of gross receipts to be included in the sales factor for the current income year is \$2,500,000.

4. The sales factor, except as noted above in subparagraphs 2. and 3., is computed in the same manner, regardless of which long-term method of accounting the taxpayer has elected, and is computed for each income year even though, under the

completed contract method of accounting, business income is computed separately.

(g) **Apportionment Percentage.** The total of the property, payroll and double sales percentages is divided by four to determine the apportionment percentage. The apportionment percentage is then applied to business income to establish the amount apportioned to Alabama.

(5) **Completed Contract Method - Special Computation.** The completed contract method of accounting requires that the reporting of income (or loss) be deferred until the year in which the construction project is completed or accepted. Accordingly, a separate computation is made for each such contract completed during the income year, regardless of whether the project is located within or without Alabama, in order to determine the amount of income which is attributable to sources within Alabama. The amount of income from each contract completed during the income year apportioned to Alabama, plus other business income apportioned to Alabama by the regular four-factor formula such as interest income, rents, royalties, income from short-term contracts, etc., plus all nonbusiness income allocated to Alabama is the measure of tax for the income year. The amount of income (or loss) from each contract which is derived from sources within Alabama using the completed contract method of accounting is computed as follows:

(a) In the income year in which the contract is completed, the income (or loss) therefrom is determined.

(b) The income (or loss) determined at subparagraph (a) above is apportioned to Alabama by the following method:

1. A fraction is determined for each year during which the contract was in progress. The numerator is the amount of construction costs paid or accrued in each year during which the contract was in progress and the denominator is the total of all such construction costs for the project.

2. Each percentage determined in subparagraph 1. is multiplied by the apportionment formula percentage for that particular year as determined in subparagraph (4)(g) of this rule above.

3. The percentages determined at subparagraph 2. for each year during which the contract was in progress are totaled. The amount of total income (or loss) from the contract determined at subparagraph (5)(a) of this rule is multiplied by the total percentage. The resulting income (or loss) is the amount of business income from such contract derived from sources within Alabama.

(i) **Example:** A taxpayer using the completed contract method of accounting for long-term contracts is engaged in three long-term contracts; Contract L in this state,

Contract M in state X and Contract N in state Y. In addition, it has other business income (less expenses) during the income year 1972 from interest, rents and short-term contracts amounting to \$500,000, and nonbusiness income allocable to this state of \$8,000. During 1972, it completed Contract M in state X at a profit of \$900,000. Contracts L and N in this state and state Y, respectively, were not completed during the income year. The apportionment percentages of the taxpayer as determined in subparagraph (4)(g) of this rule and the percentages of contract costs as determined in subparagraph (5)(b) above for each year during which Contract M in state X was in progress are as follows:

	<u>1970</u>	<u>1971</u>	<u>1972</u>
Apportionment %	30%	20%	40%
% of Construction Costs of Contract M each year to total construction costs - (100%)	20%	50%	30%

The corporation's net income subject to tax in this state for 1972 is computed as follows:

Business Income	<u>\$500,000</u>
Apportion 40% to this state	\$200,000
Add: Income from Contract M*	\$252,000
Total business income derived from sources within this state	452,000
Add: Nonbusiness income allocated to this state	<u>8,000</u>
Net income subject to tax in this state	<u>\$460,000</u>

*Income from Contract M apportioned to this state:

	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>Total</u>
Apportionment %	30%	20%	40%	
% of Construction	<u>20%</u>	<u>50%</u>	<u>30%</u>	<u>100%</u>
Product	<u>6%</u>	<u>10%</u>	<u>12%</u>	<u>28%</u>

$$28\% \text{ of } \$900,000 = \$252,000$$

(ii) Example: Same facts as the example in subparagraph (i) above except that Contract L was started in 1972 in this state, the first year in which the taxpayer was subject to tax in this state. Contract L in this state and Contract N in state Y are incomplete in 1972.

The corporation's net income subject to tax in this state for 1972 is computed as follows:

Business Income	<u>\$500,000</u>
Apportion 40% to this state	\$200,000
Add: Income from Contract M*	108,000
Total business income derived from sources within this state	<u>\$308,000</u>
Add: Nonbusiness income allocated to this state	<u>8,000</u>
Net income subject to tax	<u>\$316,000</u>

*Income from Contract M apportioned to this state:

	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>Total</u>
Apportionment %	0	0	40%	
% of Construction Product	<u>20%</u>	<u>50%</u>	<u>30%</u>	<u>100%</u>
	<u>0</u>	<u>0</u>	<u>12%</u>	<u>12%</u>

$$12\% \text{ of } \$900,000 = \$108,000$$

Note: Only 12% is used to determine the income derived from sources within this state since the corporation was not subject to tax in this state prior to 1972.

(iii) Example 3: Same facts as in example 1 except that the figures relate to Contract L in this state and 1972 is the first year the corporation was taxable in another state (See Section 40-27-1, Article IV.10-.2 and .3, Code of Alabama 1975, and rules promulgated thereunder. Contracts M and N in states X and Y were started in 1972 and are incomplete).

The corporation's net income subject to tax in this state for 1972 is computed as follows:

Business Income	<u>\$500,000</u>
Apportion 40% to this state	\$200,000
Add: Income from Contract L*	<u>738,000</u>
Total business income derived from sources within this state	<u>\$938,000</u>
Add: Nonbusiness income allocated to this state	<u>8,000</u>
Net income subject to tax	<u>\$946,000</u>

*Income from Contract L apportioned to this state:

	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>Total</u>
Apportionment %	100%	100%	40%	
% of Construction Costs	<u>20%</u>	<u>50%</u>	<u>30%</u>	<u>100%</u>
Product	<u>20%</u>	<u>50%</u>	<u>12%</u>	<u>82%</u>

82% of \$900,000 = \$738,000

(6) Computation for Year of Withdrawal, Dissolution or Cessation of Business - Completed Contract Method. Use of the completed contract method of accounting for long-term contracts requires that income derived from sources within Alabama from incomplete contracts in progress outside Alabama on the date of withdrawal, dissolution or cessation of business in Alabama be included in the measure of tax for the taxable year during which the corporation withdraws, dissolves or ceases doing business in Alabama. The amount of income (or loss) from each such contract to be apportioned to Alabama by the apportionment method set forth in subparagraph (5)(b) of this rule shall be determined as if the percentage of completion method of accounting were used for all such contracts on the date of withdrawal, dissolution or cessation of business. The amount of business income (or loss) for each such contract shall be the amount by which the gross contract price from each such contract which corresponds to the percentage of the entire contract which has been completed from the commencement thereof to the date of withdrawal, dissolution or cessation of business exceeds all expenditures made during such period in connection with each such contract. In so doing, account must be taken of the material and supplies on hand at the beginning and end of the income year for use in each such contract.

Example: A construction contractor qualified to do business in this state had elected the completed contract method of accounting for long-term contracts. It was engaged in two long-term contracts. Contract L in this state was started in 1971 and completed at a profit of \$900,000 on 12/16/73. The taxpayer withdrew on 12/31/73. Contract M in state X was started in 1972 and was incomplete on 12/31/73. The apportionment percentages of the taxpayer, as determined at Paragraph (4) of this rule, and percentages of construction costs, as determined in subparagraph (5)(b) of this rule, for each year during which Contract M in state X was in progress are as follows:

Apportionment %	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>Total</u>
	30%	20%	40%	
% of Construction Costs:				
Contract L, this state	20%	50%	30%	100
Contract M, state X	0	10%	25%	35%

The corporation had other business income (net of expenses) of \$500,000 during 1972 and \$300,000 during 1973. The gross contract price of Contract M (state X) was \$1,000,000, and it was estimated to be 35% completed on 12/31/73. Total expenditures to date for Contract M (state X) were \$300,000 for the period ended 12/31/73.

The measure of tax for the taxable year ended 12/31/73 is computed as follows:

	Taxable Year 1973	
	<u>Income Year 1972</u>	<u>Income Year 1973</u>
Business Income	\$500,000	\$300,000
Apportionment % to this state	<u>20%</u>	<u>40%</u>
Amount Apportioned to this state	\$100,000	\$120,000
Add: Income from contracts:		
L* (this state)		\$252,000
M**(state X)	<u> </u>	<u>6,000</u>

Total business income derived from sources within this state \$100,000 \$378,000

*Income from Contract L apportioned to this state:

	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>Total</u>
Apportionment %	30%	20%	40%	
% of Construction Costs	<u>20%</u>	<u>50%</u>	<u>30%</u>	<u>100%</u>
Product	<u>6%</u>	<u>10%</u>	<u>12%</u>	<u>28%</u>
				28% of \$900,000=\$252,000

**Income from Contract M apportioned to this state:

	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>Total</u>
Apportionment %	0	20	40%	
% of Construction Costs	<u>0</u>	<u>10%</u>	<u>25%</u>	<u>35%</u>
Product	<u>0</u>	<u>2%</u>	<u>10%</u>	<u>12%</u>
				12% of 50,000***= \$6,000

*** Computation of apportionable income from Contract M based on percentage of completion method:

Total Contract Price	\$1,000,000
Estimated to be 35% completed	\$350,000
Less: total expenditures to date	<u>300,000</u>
Apportionable income	\$50,000

Author: Holly H. Coon
 Authority: Sections 40-2A-7(a)(5) and 40-18-57, Code of Alabama 1975
 History: