

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-1-6
ADMINISTRATIVE RULES AND PROCEDURES APPLICABLE TO ALL TAXING
DIVISIONS OF THE DEPARTMENT OF REVENUE

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810-1-6-.01	<u>Electronic Filing And Payment Through Department Provided Filing And Payment Systems.</u>

(1) Under the authority of Chapter 30 of Title 40 of the Code of Ala. 1975, the department shall provide an electronic filing and payment system for the purpose of providing taxpayers with the capability to electronically file tax returns, licenses, required documents, and make payment of taxes and fees.

(2) All taxes, fees, and licenses, and their corresponding returns or documents are required to be electronically submitted through

the filing and payment system unless otherwise permitted by the department.

(3) The submission of a tax return or other document by the taxpayer or by the taxpayer's authorized representative shall qualify as electronic signature of the person with the responsibility for filing the tax return or document. The taxpayer is responsible for the accuracy of the tax return information, or other document information, submitted to the department regardless of whether the return or document is filed by the taxpayer or the authorized representative.

(4) The due date for filing electronic returns, or other required documents, shall be the same due date for the corresponding tax returns or documents on paper. The date and time the taxpayer completes the filing of the tax return, or document, utilizing the filing and payment system as documented on the confirmation page shall be the date and time used to determine timely filing of the electronic return or document.

Author: Cameran Clark

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6, and 40-30-7.

History: Filed July 18, 1989; November 15, 1989. **Repealed:** Filed August 6, 1998; effective September 10, 1998. **New Rule:** Filed May 13, 1999; effective June 17, 1999. **Repealed and New Rule:** Published October 31, 2019; effective December 15, 2019.

810-1-6-.02 Scope Of The Rules (Repealed 12/15/19) .

(REPEALED)

Author: Deborah Lee

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6.

History: **New Rule:** Filed August 30, 2001; effective October 4, 2001. **Amended:** Filed September 30, 2009; effective November 4, 2009. **Repealed:** Published October 31, 2019; effective December 15, 2019.

810-1-6-.03 Definitions (Repealed 12/15/19) .

(REPEALED)

Author: Deborah Lee

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6.

History: **New Rule:** Filed August 30, 2001; effective October 4, 2001. **Amended:** Filed September 30, 2009; effective November 4, 2009. **Repealed:** Published October 31, 2019; effective December 15, 2019.

810-1-6-.04

Electronic Payment Of Taxes To Be Provided.

(1) The electronic filing and payment system will provide the taxpayer with the capability of electronically filing a return and paying the tax due by electronic funds transfer using Automated Clearing House (ACH) debit or credit method, except as noted in section (3). An ACH debit method taxpayer who is not required to pay the tax due by electronic funds transfer can utilize the system to electronically file a return and choose to make payment by check rather than authorizing an electronic payment. However, payment by check option is not available for electronically filed Income Tax Withholding and Non-State Administered Local Tax returns. A taxpayer with prior approval from the department to pay by ACH credit method can utilize the system to electronically file a return without authorizing electronic payment through the system. The e-pay only application shall provide the taxpayer with the capability of making an ACH debit method payment or additional payment for returns, outstanding invoices, assessments, and other taxes and fees due the department. The e-pay only application cannot be utilized to make a payment for tax types for which a taxpayer has approval from the department to pay by ACH credit method or to make a payment to a non-state administered locality.

(2) The submission of a tax return and/or the initiation of an ACH debit method payment through the filing and payment system by the taxpayer or by the taxpayer's authorized representative shall qualify as electronic signature of the person with the responsibility for filing the tax return. The taxpayer is responsible for the accuracy of the tax return information submitted to the department regardless of whether the return is filed by the taxpayer or by the authorized representative.

(3) International ACH Transactions. In order to remain in compliance with the National Automated Clearing House Association (NACHA) Operating rules, as amended from time to time, the department may prohibit the initiation of an ACH debit method payment by a taxpayer through the filing and payment system when the transaction is an International ACH Transaction as defined by NACHA guidelines. A taxpayer who is prohibited from initiating an ACH debit method payment through the system must make tax payments of \$750 or more by ACH credit method. ACH credit payment method requires pre-registration and department approval. Tax payments made through ACH credit method must be initiated through the taxpayer's financial institution separate from the filing of the return.

Author: Deborah Lee, Cameran Clark

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6, 40-30-7.

History: **New Rule:** Filed August 30, 2001; effective October 4, 2001. **Repealed and New Rule:** Filed September 30, 2009; effective

November 4, 2009. **Amended:** Published October 31, 2019; effective December 15, 2019.

810-1-6-.05 Tax Types Covered And Requirements For Tax Returns (Repealed 12/15/19)

(REPEALED)

Author: Deborah Lee

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a) (5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6.

History: **New Rule:** Filed August 30, 2001; effective October 4, 2001. **Amended:** Filed September 30, 2009; effective November 4, 2009. **Repealed:** Published October 31, 2019; effective December 15, 2019.

810-1-6-.06 Electronic Payment Requirements And Determining Timely Payment (Repealed 12/15/19)

(REPEALED)

Author: Deborah Lee

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a) (5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6.

History: **New Rule:** Filed August 30, 2001; effective October 4, 2001. **Amended:** Filed September 30, 2009; effective November 4, 2009. **Repealed:** Published October 31, 2019; effective December 15, 2019.

810-1-6-.07 Determining Timely Filing Of Electronic Returns (Repealed 12/15/19)

(REPEALED)

Author: Deborah Lee

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a) (5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6.

History: **New Rule:** Filed August 30, 2001; effective October 4, 2001. **Amended:** Filed September 30, 2009; effective November 4, 2009. **Repealed:** Published October 31, 2019; effective December 15, 2019.

810-1-6-.08 Acceptance Of Electronic Return Originators Into Program And Revocation Of Acceptance Into The Program (Repealed 11/4/09)

(Repealed)

Author: Deborah Lee

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a) (5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6.

History: New Rule: Filed August 30, 2001; effective October 4, 2001. **Repealed:** Filed September 30, 2009; effective November 4, 2009.

810-1-6-.09

Requirements For Filing Declaration (Repealed 11/4/09).

(Repealed)

Author: Deborah Lee

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a) (5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6.

History: New Rule: Filed August 30, 2001; effective October 4, 2001. **Repealed:** Filed September 30, 2009; effective November 4, 2009.

810-1-6-.10

Requirements For Submitting Tax Returns (Repealed 11/4/09).

(Repealed)

Author: Deborah Lee

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a) (5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6.

History: New Rule: Filed August 30, 2001; effective October 4, 2001. **Repealed:** Filed September 30, 2009; effective November 4, 2009.

810-1-6-.11

Requirements For Testing Prior To Department Approval (Repealed 11/4/09).

(Repealed)

Author: Deborah Lee

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a) (5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6.

History: New Rule: Filed August 30, 2001; effective October 4, 2001. **Repealed:** Filed September 30, 2009; effective November 4, 2009.

810-1-6-.12

Taxes Required To Be Filed Electronically (Repealed 12/15/19).

(REPEALED)

Author: Joseph W. Cowen, Don Graham, Sales, Use & Business Tax Division

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a) (5), 40-23-7, 40-23-31, 40-23-83, 40-30-2, 40-26B-5, 40-26B-24, 40-26-19, 40-21-105, 11-3-11.3(f).

History: **New Rule:** Filed August 18, 2003, effective September 22, 2003. **Repealed:** Published October 31, 2019; effective December 15, 2019.

810-1-6-.13 Requirements For Third-Party Bulk Filers.

(1) A "third-party bulk filer" is a person who is registered with the department to file and pay taxes on behalf of multiple taxpayers.

(2) A person may apply, on a form prescribed by the department, for registration as a third-party bulk filer. The department will approve the application if the properly completed application indicates that the person will comply with this rule. However, approval of the application does not grant the third-party bulk filer authority to act as an agent of the department.

(3) Third-party bulk filers are required to:

(a) Submit returns and payments for those taxes required to be filed electronically, in a timely manner using the electronic filing systems for taxpayers having a valid account with the department.

(b) Submit a separate electronic payment for each return, account, or filing period.

(c) Maintain on file the client's power of attorney allowing the third-party to file returns and/or pay Alabama taxes on behalf of the client and, upon request, provide a copy to the department. The power of attorney must also indicate the authorization for the third-party to receive information about filings or payments directly from the department.

(d) Electronically provide the department, on a monthly basis, an updated client list containing at least the name, current mailing address, account number, and telephone number for those clients for whom they are authorized to file. The mailing address listed for the client must be the client's actual street or post office box address and not the third-party bulk filer's address.

1. Initial client list must show all clients.

2. Subsequent updates should show only additions and deletions.

(4) Third-party bulk filers are prohibited from including any information in marketing materials, sales materials, or advertisements that could reasonably be understood to mean that the department endorses or approves any third-party bulk filer.

(5) If the department determines that a third-party bulk filer is not substantially complying with the department's electronic filing requirements, the department may revoke the registration of the third-party bulk filer and notify the clients of the revocation.

Author: Ginger L. Buchanan, Ewell Berry, Cameran Clark

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-31, 40-23-83, 40-23-111, 40-30-2, 40-30-7.

History: New rule: Filed August 31, 2004, effective October 5, 2004. **Amended:** Filed January 6, 2009; effective February 10, 2009. **Amended:** Published October 31, 2019; effective December 15, 2019.

810-1-6-A

Appendix A.

APPENDIX A

ATTACHMENT TO 810-1-6-.08

(REPEALED 11/4/09)

Application for Qualification as Electronic Return Originator for Internet-Based Filing and Payment of Taxes

Author: Donna Joyner

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6.

History: New Form: Application for Qualification (Form ST:EF-1). Filed August 30, 2001; effective October 4, 2001. **Repealed:** Filed September 30, 2009; effective November 4, 2009.