

WHO WE ARE

The Office of Taxpayer Advocacy has been established to provide an avenue of relief, to identify systemic problems, and to offer suggestions for improvement in procedures. It is a way to reinforce the Alabama Department of Revenue's commitment to equitable and fair treatment.

The Office of Taxpayer Advocacy in Alabama is not designed to circumvent normal procedural channels in resolving tax disputes, but rather to intercede on the taxpayer's behalf when normal departmental processes break down.

The Office of Taxpayer Advocacy will provide an independent voice to work within the structure and will intercede on the behalf of citizens. Taxpayer grievances can be caused by a variety of reasons, i.e. lack of tax knowledge, confusing or erroneous instructions or actions, or lack of response.

The Office of Taxpayer Advocacy is designed to work through these problems to provide a measure of relief to the constituent and also to identify reasons for the problems and to suggest long-term, structural remedies. This office only further serves to enhance the department's commitment to its mission statement of providing fair and equitable treatment to all taxpayers.

It is expected that the Office of Taxpayer Advocacy will receive calls and/or letters from those who are simply frustrated because a line is busy, or from people impatient for a refund or simply trying to circumvent normal channels. These calls will be referred to the proper office with no follow up. In addition, there are several types of problems that the Taxpayer Advocate should not handle.

WHAT WE CAN DO

- Ensure fair and consistent application of Alabama's tax laws and department policies
- Provide a fresh look at individual tax situations that have exhausted all other administrative avenues
- Problem-solve and suggest options to taxpayers dilemmas
- Provide another access point to department information
- Advocate for individual and business taxpayer concerns

WHAT WE CANNOT DO

- Change Alabama's tax laws for individual situations
- Interfere with normal processing systems
- Act as legal counsel for individual situations
- Help you with your Federal income tax or taxes you paid to other states
- Reduce tax liability through offer of compromises (**Note: The State of Alabama does not accept offers of compromise when taxes are legally due**)
- Assist with payment plans
- Release liens or garnishments
- Assist with current refund status inquiries nor assist in expediting in the issuance of refund warrants
- Change a final assessment issued by the Department once a final order has been issued by the Alabama Tax Tribunal or any other court
- Any problems or inquiries regarding personnel matters