

## Frequently Asked Questions

### **Q: What are Taxpayer Advocacy hours of operation?**

*A: Monday - Friday, 8 a.m. - 5 p.m. Central time. Our office observes all State holidays.*

### **Q: What is the purpose of the Taxpayer Advocate?**

*A: The Taxpayer Advocate provides an independent voice that “speaks” on behalf of taxpayers who may have grievances with ADOR final assessments. Such grievances can be caused by a variety of factors, such as lack of tax knowledge, confusing or erroneous instructions or actions, or lack of response from the department.*

### **Q: How do I make a request for appeal to the Taxpayer Advocate?**

*A: The Taxpayer Advocate receives requests for appeals by the following methods:*

- 1. Department referral – When it is determined by an ADOR employee that the criteria for referral has been met, the problem will be referred to the Office of Taxpayer Advocacy for resolution.*
- 2. Taxpayer request – You, the taxpayer, may directly request assistance using Form 911AL.*
- 3. Request by representative on behalf of taxpayer – A taxpayer’s authorized Power of Attorney may directly request assistance.*

### **Q: How does the appeal process work?**

*A: When the request for an appeal has been submitted, your documentation will be assigned to an examiner for review. After the documentation review is complete and it is determined that the appealed assessment is not correct, a Taxpayer Assistance Order will be submitted to the Taxpayer Advocate for final review. Once the Taxpayer Assistance Order has been signed, the order will be mailed to you at the current mailing address on file at ADOR (Alabama Department of Revenue).*

### **Q: How will I be notified of the outcome of my appeal?**

*A: You will be notified in writing from the Office of Taxpayer Advocacy with a signed Taxpayer Assistance Order or a letter from appropriate personnel, depending on the outcome of the review.*

### **Q: What assistance can be given if I do not have documentation?**

*A: You must provide indisputable evidence concerning the tax issue for resolution assistance.*

**Q: What is a Taxpayer Assistance Order?**

*A: Taxpayer Assistance Orders are legal documents written by the Taxpayer Advocate. These orders are used to reduce/rescind final assessments based on corrected information provided by the taxpayer.*

**Q: What does “rescinded” mean?**

*A: When a file has been rescinded, the final assessment has been zeroed out and the taxpayer is no longer responsible for the previous balance owed.*

**Q: Can I appeal a final order from the Alabama Tax Tribunal?**

*A: No. If you disagree, you must request a re-hearing with the Tribunal within 15 days of the issuance of the final order.*

**Q: Can I appeal a preliminary assessment to Taxpayer Advocacy?**

*A: No. Please follow the guidelines listed on the petition for review in regards to filing an appeal.*

**Q: If I receive a final assessment, can I appeal to Taxpayer Advocacy?**

*A: You may only appeal to Taxpayer Advocacy after the appeal rights of the final assessment have expired.*

**Q. When do the appeal rights for a final assessment expire?**

*A: You must file your written notice of appeal within thirty (30) days from the mailing or personal service date of the final assessment, whichever occurred earlier, with the Alabama Tax Tribunal at the following address:*

*Alabama Tax Tribunal  
2 North Jackson Street, Suite 301  
Montgomery, AL 36104*

**Q: Can interest be waived?**

*A: Interest cannot be waived. Code of Alabama 1975, §40-1- 44 requires that interest shall accrue on all taxes due to the Department. There is no provision for waiver or suspension of interest.*

**Q: Can penalties be waived?**

*A: If the Department assesses civil penalties, such civil penalties shall be waived upon a determination of "reasonable cause." The burden of proving reasonable cause shall be on the taxpayer. The taxpayer should submit in writing a request that the civil penalty or penalties be waived for reasonable cause. See Reg. 810-14-1-.33.01.*

*<https://revenue.alabama.gov/rules/commissioner/810-14-1-.33.01.pdf>*

**Q: Can Taxpayer Advocacy stop a garnishment?**

*A: If the taxpayer is already under garnishment prior to the opening of an appeal with Taxpayer Advocacy, then the garnishment cannot be stopped.*

**Q: Can Taxpayer Advocacy release a lien?**

*A: No, Taxpayer Advocacy cannot release liens. You may contact the Collection Services Division to discuss the lien removal process.*

**Q: Can Taxpayer Advocacy stop a Federal refund offset?**

*A: No. You may contact Correspondence and Assessments to discuss Federal offsets at (334) 353-0775.*

**Q: I want to establish a payment plan? Can I do that in the Office of Taxpayer Advocacy?**

*A: If you want to establish a payment plan, then you will need to contact the Collection Services Division at (334) 242-1220, or you can download the forms at*

*<http://revenue.alabama.gov/coll/C41E11.pdf>.*

**Q: Can Taxpayer Advocacy adjust my payment plan that is set by the Collection Services Division?**

*A: No. All formal payment plans must be set up and/or adjusted by the Collection Services Division.*

**Q: How can I have a tax lien removed from my credit report?**

*A: ADOR does not provide tax lien information to credit bureaus, nor do we govern the information listed on credit reports. You must contact the credit reporting agencies for their guidelines concerning your credit file.*

**Q: Does Taxpayer Advocacy grant innocent spouse relief?**

*A: Alabama law allows relief from an Alabama liability when:*

- 1. The liability was caused by the unreported or incorrectly reported income of a person on a joint return;*
- 2. The person requesting relief has proof that he or she did not know, and did not have reason to know, the income was omitted or reported incorrectly;*
- 3. Under the circumstances, it is inequitable to hold the person responsible for tax on the unreported or incorrectly reported income*
- 4. The person was granted relief from a federal tax balance under Section 6015 of the Internal Revenue Code.*

**Q: If I am a victim of identity theft, what should I do?**

*A: If you know or even suspect someone has stolen your identity, let ADOR know by completing and submitting an Identity Theft Affidavit. You should also visit, <http://revenue.alabama.gov/idquiz/>, which will guide you through the recovery process with checklists and sample letters.*

**Q: If I am a resident of Alabama, but work in another state or country, am I required to file an Alabama tax return?**

*A: Yes. According to Reg. 810-3-2-.01- Individuals domiciled within Alabama (residents) are taxable on their income, whether earned within or without Alabama, subject to certain exclusions and exemptions as provided under Alabama income tax law, regardless of their physical presence within Alabama at any time during the taxable year. Alabama residents should file a Resident Individual Income Tax Return, Form 40 or 40A, each year.*

**Q: If I am not a resident of Alabama, but earned income from Alabama sources, am I required to file an Alabama tax return?**

*A: Yes. According to Reg. 810-3-15-.21 - Nonresident individuals receiving taxable income from property owned or business transacted (including wages for personal services) within Alabama are taxable on such income from within Alabama. They should file a Nonresident Individual Income Tax Return, Form 40NR, each year.*

**Q: What forms of documentation should I submit to prove that I was not an Alabama resident?**

*A: Submit the following:*

- Verification of driver's license for state of residency*
- Copy of return filed with state of residency*
- Copy of motor vehicle / tag registration*

- *Copy of voter registration*
- *Mortgage lease agreement*
- *Leave and Earnings Statement*

**Q: Where can I locate the various tax forms for filing on your website?**

A: ADOR's various tax forms can be found at <http://revenue.alabama.gov/incometax/itformsindex.cfm>.

**Q: How do I check the status of my current refund?**

A: Head to My Alabama Taxes and input the last four digits of your Social Security number and the amount of your refund. You can also call ADOR's refund hotline at (855) 894-7391 or our call center at (334) 353-0944 or (800) 535-9410.

**Q: Where do I go to make tax payments such as individual, pass-thru, business privilege and corporate tax?**

A: <http://revenue.alabama.gov/incometax/extensionpayment.cfm>

**Q: I own a business. Does ADOR offer any training on what my tax obligations are?**

A: Yes! ADOR offers an updated business seminar program for new and existing business owners called "Business Essentials for State Taxpayers" (B.E.S.T.). The B.E.S.T. seminars, hosted by local ADOR representatives, offer a brief but comprehensive overview of Alabama's business taxes, tax obligations, the forms required, as well as information on electronic filing and other requirements. B.E.S.T. seminar attendees receive handouts and a comprehensive booklet that outlines the various taxes and includes important and useful ADOR phone numbers and website addresses. Bookkeepers and office managers are also invited to attend B.E.S.T. seminars. B.E.S.T. seminars are offered by ADOR free of charge, but reservations are required to ensure adequate space is available. You can find a schedule of upcoming B.E.S.T. seminars and registration information at <http://www.revenue.alabama.gov/taxpayerassist/workshop.cfm>.

**Q: What if I need to contact the IRS Taxpayer Advocate Service in Alabama?**

A: 801 Tom Martin Dr., Room 151

Birmingham, AL 35211

Phone: (877) 777-4778

Fax: (855) 822-2206