

810-13-1-.08 PAYMENT ALTERNATIVES.

(1) The ACH Debit payment method will be the primary method used by taxpayers to make payments for a tax type using EFT. The ACH Credit method is a payment method available only to taxpayers with permission of the Department.

(2) The Department will grant taxpayers permission to use the ACH Credit method on a case-by-case basis. A taxpayer who requests permission to use the ACH Credit method must submit a written request to the Department, which demonstrates the existence of a valid business operational reason for using the ACH Credit payment method in lieu of the ACH Debit payment method. A taxpayer who is already using the ACH Credit method to pay vendors, and is already successfully using the ACH Credit method to pay taxes for other jurisdictions is deemed to have a valid business reason for using the ACH Credit method to make payments for Alabama taxes.

(3) The written request to use the ACH Credit method shall be filed with the Alabama Department of Revenue, EFT Unit, Post Office Box 327950, Montgomery, Alabama 36132-7950. The Department will accept facsimile transmissions of requests. Taxpayers will be promptly notified of the Department's decision.

(4) The Department reserves the right to revoke the ACH Credit method payment privilege of any taxpayer for the following reasons:

- (a) Failure to consistently transmit error-free payments;
- (b) Substantial variation from the requirements and specifications of these rules;
- (c) Failure to make timely EFT payments or to provide timely payment information; or,
- (d) Failure to provide the addenda record, required by these rules, with the EFT payment.

(5) Fedwire is not an EFT payment method alternative available to taxpayers. Fedwire is used only on an emergency basis with prior authorization by the Department.

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