

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

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

(1) The term “third-party bulk filer”, as used in this rule, means a person who is registered to file and pay the taxes enumerated in Rule 810-1-6-.05 on behalf of multiple taxpayers.

(2) A person shall not act as a third-party bulk filer unless the person is registered with the Department for the purpose of electronically filing ADOR returns and payments.

(3) A person may apply to the Department, on a form prescribed by the Department, for registration as a third-party bulk filer under this rule, and 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.

(4) Persons approved as 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 made available by the Department 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.

(5) 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.

(6) 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. (Authority: Sections 40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-31, 40-23-83, 40-23-111, 40-30-2, Code of Alabama 1975) (Adopted through APA effective October 5, 2004, amended February 10, 2009)