

810-13-1-.14 VOLUNTARY USE OF EFT TO PAY TAXES

(1) Those taxpayers who are required to make EFT payments for a tax type may request permission to also make EFT payments for other tax types. Those taxpayers who are not required to make EFT payments for any tax type may request permission from the Department to make EFT payments for a tax type.

(2) Taxpayers making a voluntary election to make EFT payments for a tax type are subject to the provisions of these rules as are those taxpayers who are required to make EFT payments.

(3) Written applications for voluntary participation in the EFT program must be filed with the Department at least 60 days prior to the due date of the payment(s) in question. Taxpayers may terminate voluntary participation by filing a written application for termination with the Department at least 60 days prior to the due date of the last EFT payment. A taxpayer may not make more than one (1) such application per calendar year.

(4) Requests for voluntary inclusion and termination notices must be directed to the Alabama Department of Revenue, EFT Unit, P.O. Box 327950, Montgomery, Alabama 36132-7950.

Author: Ed Cutter
Authority: Act No.91-570
History: Filed with LRS September 19, 1991 effective January 10, 1992