

810-14-1-.15 Entry of Final Assessment.

(1) The Department may enter a final assessment for determinations of value, or for the nonpayment or underpayment of any tax administered by the Department, including any applicable interest and penalty, when:

(a) a petition for review is not timely filed;

(b) a petition for review is filed, and upon review the Department determines that the preliminary assessment is due to be upheld in whole or in part; or

(c) the Department determines that a final assessment is due to be entered pursuant to the provisions contained in Section 40-2A-7(b)(1)b., Code of Alabama 1975.

(2) The Commissioner is authorized to make all final assessments of all taxes and determinations of value administered by the Department. The Commissioner is further authorized to delegate such authority to other employees of the Department such as the Assistant Commissioner, the Department Secretary, division chiefs, and other employees, as appropriate. The Commissioner may appoint one or more such employees of the Department as an assessment officer for the purpose of entering final assessments.

(3) The final assessment must include, but may not be limited to, the following information:

(a) the name and tax identification number of the taxpayer, if known;

(b) the last known address of the taxpayer;

(c) character or type of tax/value of the liability assessed;

(d) the taxable period or periods;

(e) the amount of the final assessment, including applicable interest and penalty; and

(f) the date of entry of the final assessment.

(4) The final assessment shall be entered by the Commissioner or an assessment officer by signing the final assessment document. A final assessment document may be signed by facsimile or electronic signature.

Author: Brandee B. Tickle, CPA
Authority: Sections 40-2A-7(a)(5) and 40-2A-7(b)(1)c, Code of Alabama
1975
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