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Alabama Department of Revenue
Sales, Use & Business Tax Division

Local Tax Services

Full Collection,
Administration, and Auditing
Services



ADOR Overview

- ◆ Administering Sales Tax Law since 1937
- ◆ Over 40 years experience administering local taxes
- ◆ Continuity of Service
- ◆ Accountable to Examiners of Public Accounts
- ◆ All ADOR agents and auditors are bonded

Fast Local Tax Distributions

- ◆ Made via EFT (Electronic Funds Transfer)
- ◆ Money directly deposited into your locality's bank account
- ◆ Weekly distributions
- ◆ Fax notification for each distribution
- ◆ Reconciliation Report of distributions made during the month
- ◆ Cost efficient – for ADOR & local governments

Monthly Management Reports

- ◆ Current Months Tax Remittances Report
- ◆ Local Tax Audit Report
- ◆ New Accounts Established and Accounts Closed During Month Report
- ◆ Current Months Top 25 Tax Remittances Report
- ◆ Comparison of Current Months Collections to Previous Years Report
- ◆ Graphs & Charts of Collections/Distributions

Online Access Service

- ◆ Review / Download the following:
 - End of Month Local Tax Reports
 - Direct Deposit Notifications
 - Reconciliation Reports of Distributions
 - Graphs & Charts
- ◆ Perform custom searches/queries
- ◆ E-mail Local Tax Unit personnel

Electronic Filing of Local Tax Returns

- ◆ Mandated beginning with October 2003 returns
- ◆ Internet Filing (myalabamataxes.alabama.gov)
- ◆ No more math errors - eliminates underpayments & overpayments of tax
- ◆ Eliminates paper and manual processes
- ◆ Payment methods – EFT (electronic funds transfer) and checks
- ◆ Cost efficient – for taxpayer, ADOR and local governments

Auditing Services

- ◆ In-State Auditors: Approximately 110
 - 9 Taxpayer Service Centers in Alabama
 - Audit within Alabama
- ◆ Out-of-State Auditors: Approximately 17
 - Audit within the continental U.S.
- ◆ No additional charge for auditing services

Delinquent Services

- ◆ Field Services: Approximately 60 employees
- ◆ Central Office: Approximately 66 employees
- ◆ Aggressively pursue collection of delinquent accounts
- ◆ Phone calls, Letters, Face-to-Face Visits
- ◆ Forced collection methods available – refund seizures, garnishment, levy, 100% penalty, injunction, ABC liquor license

Delinquent Services

- ◆ Resources available to ADOR
 - ABC Liquor License
 - Dept. of Labor – taxpayer employer information
 - AL Law Enforcement Agency – driver’s license
 - Dept. of Conservation – boat registration
 - Motor Vehicle - title & lien information
- ◆ No additional charge for delinquent collection services

Legal Services

- ◆ Legal representation, & criminal investigations and prosecution services
- ◆ State, Cities and Counties represented in all legal tax matters
 - Tax cases before Alabama Tax Tribunal, State and Federal Courts
 - Bankruptcy Claims
 - Lien Recordations
- ◆ Staff Attorneys: Approximately 14
- ◆ No Additional Charge for Legal Services



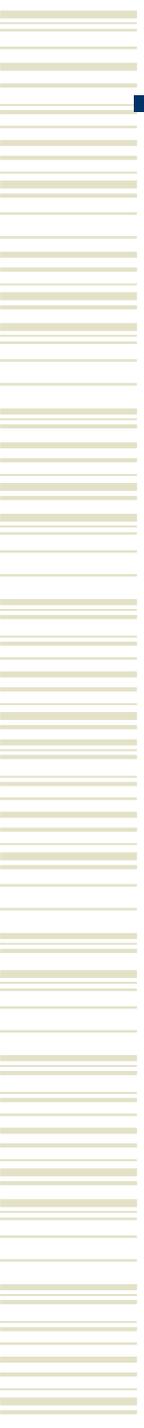
Additional Benefits



- ◆ Voluntary compliance payments for local taxes
- ◆ Bad check services
- ◆ Assessment Process & Hearings before the Alabama Tax Tribunal
- ◆ Local tax accounts automatically established when State tax account established
- ◆ Cross check State tax reporting against local tax reporting

Additional Benefits

- ◆ Annual Gross Sales Report
- ◆ Exchange of Information Projects with IRS
- ◆ U.S. Customs Service Import Information
- ◆ Exchange information with SEATA states
- ◆ ABC (Alcohol Beverage Control Board)
liquor purchase information
- ◆ ADOR Web site



Confidentiality of Taxpayer Information



- ◆ ADOR is able to ensure the confidentiality of taxpayer return information
- ◆ Section 40-2A-10, Code of Alabama 1975

Conclusion

ADOR wants to provide quality, unparalleled comprehensive local tax collection, administration and auditing services for your locality.

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