

810-12-1-.04. Jeopardy Assessment - 100% PENALTY. If the Department of Revenue determines that collection of the 100% penalty is in jeopardy, a final jeopardy assessment of the 100% penalty may be entered simultaneously with the Notice and Demand of the penalty against such person. Collection procedures, including a levy and execution, may be initiated immediately based upon the final jeopardy assessment unless and until the person assessed shall file an appeal therefrom in accordance with Section 40-2-22, Code of Alabama 1975.

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Authority: Section 40-29-73(b)(5)
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