

## 810-1-6-.04 Electronic Payment Of Taxes To Be Provided

(1) The electronic filing and payment system will provide the taxpayer with the capability of electronically filing a return and paying the tax due by electronic funds transfer using Automated Clearing House (ACH) debit or credit method, except as noted in section (3). An ACH debit method taxpayer who is not required to pay the tax due by electronic funds transfer can utilize the system to electronically file a return and choose to make payment by check rather than authorizing an electronic payment. However, payment by check option is not available for electronically filed Income Tax Withholding and Non-State Administered Local Tax returns. A taxpayer with prior approval from the department to pay by ACH credit method can utilize the system to electronically file a return without authorizing electronic payment through the system. The e-pay only application shall provide the taxpayer with the capability of making an ACH debit method payment or additional payment for returns, outstanding invoices, assessments, and other taxes and fees due the department. The e-pay only application cannot be utilized to make a payment for tax types for which a taxpayer has approval from the department to pay by ACH credit method or to make a payment to a non-state administered locality.

(2) The submission of a tax return and/or the initiation of an ACH debit method payment through the filing and payment system by the taxpayer or by the taxpayer's authorized representative shall qualify as electronic signature of the person with the responsibility for filing the tax return. The taxpayer is responsible for the accuracy of the tax return information submitted to the department regardless of whether the return is filed by the taxpayer or by the authorized representative.

(3) International ACH Transactions.

In order to remain in compliance with the National Automated Clearing House Association (NACHA) Operating rules, as amended from time to time, the department may prohibit the initiation of an ACH debit method payment by a taxpayer through the filing and payment system when the transaction is an International ACH Transaction as defined by NACHA guidelines. A taxpayer who is prohibited from initiating an ACH debit method payment through the system must make tax payments of \$750 or more by ACH credit method. ACH credit payment method requires pre-registration and department approval. Tax payments made through ACH credit method must be initiated through the taxpayer's financial institution separate from the filing of the return.

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**Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6, and 40-30-7, Code of Ala. 1975.

**History:** **New Rule:** Filed August 30, 2001; effective October 4, 2001.

**Repealed and New Rule:** Filed September 30, 2009; effective November 4, 2009.

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