

(1) A taxpayer may request a transcript, copy of a transcript, or copy of an audio recording of any in-person interview between a taxpayer and any officer or employee of the department.

(2) Reasonable Advance Notice of Recording.

(a) Upon reasonable advance notice to the taxpayer, the department may record any in-person interview between the taxpayer and any officer or employee of the department. For purposes of this rule, reasonable notice means at least 24 hours notice, unless otherwise approved by the department.

(b) Failure of the department to provide reasonable advance notice of its intent to audio record an interview scheduled between a taxpayer and any officer or employee of the department will not be considered sufficient cause not to appear for any in-person interview.

(3) Cost of Transcripts and Records.

(a) If the interview is recorded by the department and the department does not intend to have the recording transcribed, upon the request of the taxpayer the department will send the audio recording to a court reporter for transcription and the taxpayer shall pay for all actual expenses incurred.

(b) If the interview has been transcribed by the department and the taxpayer requests a copy of the transcript, the department will copy the transcript and the taxpayer shall pay \$.20 per page for the cost of copying the transcript.

(c) If the interview is recorded by the department and the taxpayer requests a copy of the audio recording, the department will reproduce the audio recording and the taxpayer shall pay for the cost of the media recording medium (for example, a properly formatted CD), plus a \$25.00 fee for administrative costs involved in producing the recording.

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