

810-1-6-.08 Acceptance of Electronic Return Originators into Program and Revocation of Acceptance into the Program. (REPEALED)

(1) An electronic return originator desiring to qualify with the department to participate in the department's Internet-based electronic tax filing and payment program for the taxes enumerated in Rule 810-1-6-.05 shall complete and submit an application for qualification to the department using a form provided by the department.

(2) The Application for Qualification (Form ST:EF-1) shall require the following information from the electronic return originator:

- (a) federal employer identification number (if the applicant is not required to have a FEIN, the applicant's social security number)
- (b) full legal name
- (c) mailing address including street or P.O. Box, city, state, and zip code
- (d) street address (must be a physical location, cannot be a post office box), city, state, and zip code
- (e) web site address
- (f) name of the primary contact person
- (g) phone number and FAX number of the primary contact person
- (h) E-mail address of the primary contact person
- (i) names and phone numbers of other contact persons
- (j) name, title, and dated signature of the authorized representative of the electronic return originator indicating that the applicant agrees to:
  - (i) develop Internet-based software programs to be used by taxpayers to electronically file tax returns included in the program from a personal computer and electronically transmit the taxpayer's tax payments to the department or to the appropriate self-administered local taxing authority,
  - (ii) comply with all statutes and departmental rules, guidelines, and specifications respecting the program,
  - (iii) submit to the department for its review and approval any software developed for use by taxpayers to electronically file and pay taxes included in the program,
  - (iv) refrain from releasing any product developed for the program prior to receiving written approval from the department,
  - (v) notify its customers or clients of the minimum computer requirements necessary to utilize the company's Internet-based software,
  - (vi) authorize the department to include the applicant's name in various public information material designed to inform taxpayers and the public about vendors who have agreed, complied, or failed to comply with departmental policies, procedures, guidelines, and specifications respecting the program,
  - (vii) comply with all statutes and departmental rules regarding the confidentiality of tax returns and taxpayer information,
  - (viii) inform each of its employees of the confidentiality provisions contained in Section 40-2A-10, Code of Alabama 1975, and departmental rules, and advise each employee that any unauthorized disclosure of tax returns or information may result in criminal prosecution pursuant to Section 40-2A-10,

(ix) inform each of its employees that the law expressly prohibits disclosure of confidential tax information to third parties for any reason, including the use of this information to solicit business from taxpayers, and the release of any data extracted from any database received from the department without the express written approval of the Disclosure Officer, and

(x) publish its Privacy Policy regarding the use of personal data obtained directly from the taxpayer, and provide the taxpayer with a highly visible means to easily opt-out from allowing the ERO to make the data available to advertisers, partners, and the general public.

(3) Any of the following shall constitute cause for denial of the electronic return originator's application for qualification or revocation of the electronic return originator's qualification:

(a) conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonesty or breach of trust,

(b) failure to file timely and accurate tax returns, both personal and business,

(c) failure to pay personal tax liabilities or business tax liabilities,

(d) failure to adhere to any department rule,

(e) failure or refusal to effect corrective action as required by the department, or

(f) other facts or conduct of a disreputable nature that would reflect adversely on the program.

Author: **Deborah Lee** ~~Donna Joyner~~

Authority: Sections 40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5 and 40-30-6, Code of Alabama 1975

History: New rule: Filed August 30, 2001, effective October 4, 2001.

## APPENDIX A -CHAPTER 810-1-6

Attachment 810-1-6-.08

Authority: Sections 40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5 and 40-30-6, Code of Alabama 1975

History: Application for Qualification as Electronic Return Originator for Internet-Based Filing and Payment of Taxes – filed August 30, 2001.