

## ALABAMA DEPARTMENT OF REVENUE

### Procedures for Individual Taxpayer Denial/Reinstatement of the Ability To Make Payments by the ACH Credit Method By Municipalities and Counties

Municipalities and counties may request to have a specific taxpayer denied the privilege of making payments through the ACH Credit method to that specific municipality or county. The taxpayer's ability to continue making ACH Credit payments to other municipalities and counties will not be affected by the election of the requesting municipality or county.

A separate request form is required to reinstate the taxpayer's ability to pay using the ACH Credit method.

Prior to requesting an ACH Credit denial, it is recommended that the municipality/county work with the taxpayer to correct the issues related to payments made using the ACH Credit method. In working with the taxpayer, the taxpayer should be informed that failure to make ACH Credit payments correctly could/will result in the denial of the privilege of filing and paying tax returns for sales, use, and rental taxes to that specific municipality/county through ONE SPOT/MAT.

Taxpayers wishing to change payment methods from ACH Credit to ACH Debit should be referred to the Department (ADOR), as this will affect all municipalities and counties. Taxpayers cannot make ACH Debit payments when approved by ADOR to use an ACH Credit payment method.

The following procedure will be employed by the Department to manage the denial/reinstatement of the privilege of filing and paying the municipality or county sales, use, and rental taxes through ONE SPOT/MAT when the taxpayer uses an ACH Credit method of payment.

1. Completion of the request form 'Request for Individual Taxpayer Denial/Reinstatement of the Ability to Make Payments by the ACH Credit Method'.
2. Once approved the denial will remain in force until the municipality/county notifies the Department in writing to restore to the taxpayer the privilege of making payments by the ACH Credit method. During this period the taxpayer will not be able to file or pay sales, use or rental taxes to the specific municipality or county through ONE SPOT/MAT.
3. The minimum denial period will be four (4) months.
4. Once reinstated the taxpayer cannot be denied the privilege of filing and paying sales, use or rental taxes through ONE SPOT for a minimum of four (4) months.
5. Requests must be received by the first day of the month prior to the effective month. Requests received after the first day of the prior month will be effective the first day of the second month following the received date.
6. A separate request form is required for each change in status (denial/reinstatement).
7. Completed request form must be printed and signed by the authorized individual. The signed form may be mailed, faxed or e-mailed to the Local Tax Section, see contact information below.

#### Contact Information:

##### Mail

Alabama Department of Revenue  
Local Tax Section  
PO Box 327710  
Montgomery AL 36132-7710

##### Fax

334-242-8916

##### E-mail

[frances.sankey@revenue.alabama.gov](mailto:frances.sankey@revenue.alabama.gov)

**ALABAMA DEPARTMENT OF REVENUE**  
**Request for Individual Taxpayer Denial/Reinstatement of the Ability to Make**  
**Payments Using the ACH Credit Method**

Requesting Municipality / County / Administrator: \_\_\_\_\_ Date of Request: \_\_\_\_\_  
 Title of Authorized Individual: \_\_\_\_\_ Effective Date: \_\_\_\_\_  
 Name of Authorized Individual: \_\_\_\_\_

	ADOR Account Number	Taxpayer Legal Name/FEIN/SSN	Denial of ACH Credit Payments	Reinstatement of ACH Credit Payments
			(Use an "X" to indicate action requested.)	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				

\_\_\_\_\_  
 Signature of Authorized Individual