

## AFTER THE AUDIT

After your audit, ALDOR will take one of these three actions:

1. Accept your tax return(s) as filed.
2. Issue a **preliminary assessment** which will state any additional tax, penalty, and interest we believe you owe.
3. Issue a refund of tax and any applicable interest to you.

If we propose any changes to your tax return, we will explain the reasons. Please inquire about anything that is unclear to you.

If you do not agree with ALDOR's decision in your case, you may appeal this decision by filing a written **petition for review** to request a conference on your case. You must file the petition for review within 30 days of the date of mailing or personal service of the preliminary assessment, whichever occurs first. A petition for review form is included in your preliminary assessment. You may also download a petition for review form at <https://www.revenue.alabama.gov/forms/> or contact the taxpayer service center nearest you to request a form.

ALDOR will review your petition and schedule a conference if requested or otherwise necessary.

During this conference you will have the opportunity to discuss your case with a designated hearing officer from the tax division whose actions you are contesting. This conference will allow both you and ALDOR to present each side of the issue and to review any additional information being presented.

Based on the outcome of this conference, ALDOR will either cancel, change, or affirm its previous action. If you do not timely file your petition for review, or ALDOR determines from the conference that the preliminary assessment is due to be upheld in whole or in part, then ALDOR will enter a final assessment.

If the preliminary assessment is not withdrawn or made final by ALDOR within five years from the date of entry, the preliminary assessment may be appealed to the Alabama Tax Tribunal or circuit court. If a final assessment is entered, you will be notified in writing and advised that you may appeal to either the Alabama Tax Tribunal or to circuit court.

## ALDOR TAXPAYER SERVICE CENTERS

### Auburn/Opelika

*Street Address*  
1800 Samford Trace  
Court, Suite 100  
Auburn, AL 36830  
*Mailing Address*  
P.O. Box 3164  
Auburn, AL 36831-3164  
P: 334-887-9549  
F: 334-887-9885

### Dothan

*Street Address*  
121 Adris Place  
Dothan, AL 36303  
*Mailing Address*  
P.O. Box 5739  
Dothan, AL 36302-5739  
P: 334-793-5803  
F: 334-793-1488

### Gadsden

*Street Address*  
701 Forrest Avenue  
Gadsden, AL 35901  
*Mailing Address*  
P.O. Drawer 1190  
Gadsden, AL 35902-1190  
P: 256-547-0554  
F: 256-547-6922

### Huntsville

*Street Address*  
4920 Corporate Drive,  
Suite H  
Huntsville, AL 35805  
*Mailing Address*  
P.O. Box 11487  
Huntsville, AL 35814-1487  
P: 256-837-2319  
F: 256-837-7322

### Jefferson/Shelby

*Street Address*  
2020 Valleydale Road,  
Suite 208  
Hoover, AL 35244  
*Mailing Address*  
P.O. Box 1927  
Pelham, AL 35124  
P: 205-733-2740  
F: 205-733-2989

### Mobile

*Street Address*  
851 East I-65 Service  
Road South, Suite 100  
Mobile, AL 36606  
*Mailing Address*  
P.O. Box 160406  
Mobile, AL 36616-1406  
P: 251-344-4737  
F: 251-476-5032

### Montgomery/Motor Vehicle

*Street Address*  
2545 Taylor Road  
Montgomery, AL 36117  
*Mailing Address*  
P.O. Box 327490  
Montgomery, AL 36132-7490  
P: 334-242-2677  
F: 334-265-9887

### Shoals

*Street Address*  
201 South Court Street,  
Suite 200  
Florence, AL 35630  
*Mailing Address*  
P.O. Box 219  
Florence, AL 35631-0219  
P: 256-383-4631  
F: 256-764-2536

### Tuscaloosa

*Street Address*  
1434 22nd Avenue  
Tuscaloosa, AL 35401  
*Mailing Address*  
P.O. Box 2467  
Tuscaloosa, AL 35403-2467  
P: 205-759-2571  
F: 205-349-3780

### Office of Taxpayer Advocacy

2545 Taylor Road  
Montgomery 36117  
334-242-1055

# Taxpayers' Bill of Rights

Alabama  
Department  
of Revenue



[revenue.alabama.gov](https://revenue.alabama.gov)

Alabama  
Department  
of Revenue



# YOUR RIGHTS AS A TAXPAYER

The Taxpayers' Bill of Rights and Uniform Revenue Procedures Act guarantees:

- You have the right to receive a clear and simple written description of your role and the department's role during an audit or examination before the audit or examination proceedings begin.
- You have the right to a written description of the basis for any preliminary assessment, the basis for any penalty imposed by the department regarding any preliminary assessment, and a method describing how you can request an administrative review of any preliminary assessment.
- You have the right to receive a written description of how to exercise your right of appeal to the Alabama Tax Tribunal or to circuit court at or before the issuance of a final assessment.
- You have the right to have examinations conducted during regular business hours and to arrange for a convenient time.
- You have the right to be assisted or represented by your authorized representative during dealings with the department, and in any appeal to the Alabama Tax Tribunal.
- You have the right to know the criteria and procedures used to select taxpayers for examination. This information is available upon request.
- You have the right, after giving reasonable advance notice to the department, to make an audio recording of any in-person interview with a department representative.
- You have the right to obtain assistance from the Taxpayer Assistance Officer on matters that have been pending for an unreasonable length of time.
- You have the right to apply for the abatement of any penalties attributable to erroneous written advice if furnished to you by an employee of the department.

# ROLE OF THE ALABAMA DEPARTMENT OF REVENUE AND THE TAXPAYER DURING AN AUDIT

## Audit Contact

In most cases, the Alabama Department of Revenue (ALDOR) accepts tax returns as filed. However, some returns may require an audit. If your return is selected for audit, we will give you reasonable notice, and schedule an appointment to meet with you during ALDOR's normal business hours (or other hours in special cases). Once the appointment is made, we will notify you in writing of the type of records needed for the audit.

Throughout the audit process, you may represent yourself, have an **authorized representative** present with you, or have an **authorized representative** act on your behalf. For an authorized representative to act on your behalf, you must sign a **Power of Attorney and Declaration of Representative** (Alabama Form 2848A) or similar form (such as a federal power of attorney Form 2848) which designates you as the taxpayer, identifies the type of tax or assessment, identifies your authorized representative, and states the effective date of representation. To obtain a **Power of Attorney and Declaration of Representative** (Alabama Form 2848A), you may download the form at <https://www.revenue.alabama.gov/forms/>, or contact the taxpayer service center nearest you.

If you wish, you may audio record any in-person interview with an ALDOR employee, provided you notify us at least 24 hours prior to your interview. Likewise, we may audio record an in-person interview with you provided we notify you at least 24 hours prior to your interview, or if you have arranged to audio record your interview. To obtain a copy of any transcript or audio recording made by ALDOR, you must make a written request and pay the established fee.



## Time Limitations

In most cases, ALDOR has three years from the date a tax return is due or filed, whichever is later, to audit your tax return and assess any additional tax, penalty, and interest due. You generally have three years from the date the return was filed, or two years from the date of payment of tax, whichever is later, or if no return was timely filed, two years from the date of payment of tax to petition for a refund of any tax you may have overpaid. However, if the tax was paid by withholding or estimated payments, and you failed to timely file a return, any refund must be claimed within two years from the original due date of the return.

There are, however, certain circumstances in which we may extend the time limitations to assess additional tax. Some of those circumstances are:

1. The Internal Revenue Service (IRS) adjusts your federal income tax return and these changes affect your Alabama return.
2. You signed an agreement with ALDOR for more time to adjust your state or local tax return.
3. You omitted more than 25 percent of the taxable base that should have been reported on your tax return.
4. You failed to file a return or intentionally misstated or fraudulently filed your tax return.