



Local Tax Services

Collection and Administration

Alabama Department of Revenue
Sales and Use Tax Division

ALDOR Overview

- Administering sales tax law since 1937
- Over 60 years experience administering local taxes
- Accountable to Alabama Department of Examiners of Public Accounts



Fast Local Tax Distributions

- Made via electronic funds transfer (EFT)
- Money directly deposited into your locality's bank account
- Weekly distributions
- Electronic notification for each distribution
- Reconciliation report of distributions



Online Services

- Review and download the following:
 - End of month local tax reports
 - Direct deposit notifications
 - Reconciliation report of distributions
 - Graphs and charts
- Perform custom searches and queries
- Email local tax unit personnel



Monthly Management Reports

- Current Month Tax Remittances Report
- Local Tax Audit Report
- New Accounts Established and Accounts Closed During Month Report
- Current Month Top 25 Tax Remittances Report
- Comparison of Current Month Collections to Previous Year Report
- Graphs and charts of collections and distributions



Electronic Filing of Local Tax Returns

- Mandated by ALDOR Rule 810-1-6-.01
- Free electronic filing at myalabamataxes.alabama.gov
- No more math errors - eliminates underpayments and overpayments of tax
- Eliminates paper and manual processes
- Payment methods – electronic funds transfer and check



Auditing Services

- In-state and out-of-state auditors to provide maximum coverage
 - Auditors located within the nine taxpayer service centers in Alabama
 - Auditors located at various sites throughout the United States
 - Provided as part of collection and administration services.



Auditing Services

- All auditors are accountants trained in sales taxes, laws, and rules.
- Auditors receive annual continuing education training.
- Auditors are professional and courteous.
- All auditors are bonded.



Delinquent Services

- Actively pursue collection of delinquent accounts through the department's central office and field services
- Phone calls, letters, face-to-face visits
- Forced collection methods available – refund seizures, garnishment, levy, 100 percent penalty, injunction, ABC liquor license suspension
- Provided as part of the collection and administration services



Delinquent Services

- Inter-agency resources available to ALDOR
 - Alcoholic Beverage Control Board (ABC) – liquor licenses
 - Alabama Department of Labor – taxpayer employer information
 - Alabama Law Enforcement Agency – driver licenses
 - Alabama Department of Conservation and Natural Resources – boat registrations
 - ALDOR Motor Vehicle Division – title and lien information



Legal Services

- Legal representation along with criminal investigations and prosecution services
- State, cities, and counties represented in all legal tax matters
 - Tax cases before the Alabama Tax Tribunal, state, and federal courts
 - Bankruptcy claims
 - Lien recordation
- Staff attorneys
- Provided as part of the collection and administration services



Additional Benefits

- Voluntary compliance payments for local taxes
- Bad check services
- Assessment process
- Hearings before the Alabama Tax Tribunal
- Local tax accounts automatically established when state tax account is established
- Cross-check state tax reporting against local tax reporting



Additional Benefits

- Annual Gross Sales Report
- Exchange of information projects with the IRS
- U.S. Customs Service Import Information
- Exchange information with Southeastern Association of Tax Administrators (SEATA) states
- Alcoholic Beverage Control Board (ABC) liquor purchase information



Confidentiality of Taxpayer Information

- ALDOR can ensure the confidentiality of taxpayer return information.
- ALDOR abides by the disclosure and confidentiality provisions contained in Section 40-2A-10, Code of Alabama 1975.



Conclusion

ALDOR strives to provide quality, unparalleled comprehensive local tax collection and administration services for your locality.

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