

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-1-6-.13

Rule Title: Requirements For Third-Party Bulk Filers

New; Amended; Repealed; Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety?

No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare?

Yes

Is there another, less restrictive method of regulation available that could adequately protect the public?

No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree?

No

Is the increase in cost, if any, more harmful to the public than the harm that result from the absence of the proposed rule?

N/A

Are all the facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?

Yes

Does the proposed rule relate to or effect any matter of litigation which the agency is a party to concerning the subject matter of the purposed rule?

No

Does the proposed rule have any economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency .



Signature of certifying officer _____

Date 07/22/2019

<http://www.revenue.alabama.gov/tax-policy/>,

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Tuesday, September 10, 2019

CONTACT PERSON AT AGENCY:

Meagan Barrett

Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael D. Gamble, Secretary
Alabama Department of Revenue

810-1-6-.13 Requirements For Third-Party Bulk Filers

(1) ~~The term~~ **A** “third-party bulk filer”, ~~as used in this rule, means~~ **is** a person who is registered with the department to file and pay ~~the taxes enumerated in Rule 810-1-6-.05~~ on behalf of multiple taxpayers.

~~(2) A person shall not act as a third-party bulk filer unless the person is registered with the Ddepartment for the purpose of electronically filing ADOR returns and payments.~~

(3) A person may apply ~~to the Department,~~ on a form prescribed by the **D**department, for registration as a third-party bulk filer, ~~under this rule, and t~~**The D**department will approve the application if the properly completed application indicates that the person will comply with this rule. However, approval of the application does not grant the third-party bulk filer authority to act as an agent of the **D**department.

~~(4) Persons approved as t~~**Third-party bulk filers are required to:**

(a) Submit returns and payments for those taxes required to be filed electronically, in a timely manner using the electronic filing systems ~~made available by the Department~~ for taxpayers having a valid account with the **D**department.

(b) Submit a separate electronic payment for each return, account, or filing period.

(c) Maintain on file the client's power of attorney allowing the third-party to file returns and/or pay Alabama taxes on behalf of the client and, upon request, provide a copy to the **D**department. The power of attorney must also indicate the authorization for the third-party to receive information about filings or payments directly from the **D**department.

(d) Electronically provide the **D**department, on a monthly basis, an updated client list containing at least the name, current mailing address, account number, and telephone number for those clients for whom they are authorized to file. The mailing address listed for the client must be the client's actual street or post office box address and not the third-party bulk filer's address.

1. Initial client list must show all clients.

2. Subsequent updates should show only additions and deletions.

(5) Third-party bulk filers are prohibited from including any information in marketing materials, sales materials, or advertisements that could reasonably be understood to mean that the **D**department endorses or approves any third-party bulk filer.

(6) If the **D**department determines that a third-party bulk filer is not substantially complying with the **D**department's electronic filing requirements, the **D**department may revoke the registration of the third-party bulk filer and notify the clients of the revocation.

Authors: Ginger L. Buchanan, Ewell Berry, and Cameran Clark.
Authority: ~~Code of Ala. 1975~~, §§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-31, 40-23-83, 40-23-111, 40-30-2, and 40-30-7, Code of Ala.1975.
History: **New rule:** Filed August 31, 2004, effective October 5, 2004.
Amended: Filed January 6, 2009; effective February 10, 2009.
Amended: Filed July 22, 2019;