

TRANSMITTAL SHEET FOR  
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-14-1-.15

Rule Title: Entry of Final Assessment

New;  Amend;  Repeal;  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 might result from the absence of the proposed rule?

N/A

Are all 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 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 Reference Service.

Signature of certifying officer

*Michael D. Smith*

Date

10/22/13

APA-6  
10/96

**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

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Rule Title: Entry of Final Assessment

         New   X   Amend          Repeal          Adopt by Reference

NO This rule has no economic impact.

YES This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE  
BENEFITS AND BURDEN COMPARISON:

9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC  
HEALTH:
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH  
IF THE RULE IS NOT IMPLEMENTED:
11. OTHER COMMENTS:

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE  
Tax Policy & Research Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-14-1-.15                      Entry of Final Assessment

**INTENDED ACTION:**        Amend the above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to allow for electronic signatures on final assessments and eliminate the need for a manually signed summary record.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **2:00 p.m. on Wednesday, December 18, 2013, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [ww.revenue.alabama.gov/rulehear.html](http://ww.revenue.alabama.gov/rulehear.html).

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 during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**  
Wednesday, December 18, 2013

**CONTACT PERSON AT AGENCY:**

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



Michael D. Gamble, Secretary  
Alabama Department of Revenue

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810-14-1-.15 Entry of Final Assessment.

(1) The Department may enter a final assessment for determinations of value, or for the nonpayment or underpayment of any tax administered by the Department, including any applicable interest and penalty, when:

- (a) a petition for review is not timely filed;
- (b) a petition for review is filed, and upon review the Department determines that the preliminary assessment is due to be upheld in whole or in part; or
- (c) the Department determines that a final assessment is due to be entered pursuant to the provisions contained in Section 40-2A-7(b)(1)b., Code of Alabama 1975.

(2) The Commissioner is authorized to make all final assessments of all taxes and determinations of value administered by the Department. The Commissioner is further authorized to delegate such authority to other employees of the Department such as the Assistant Commissioner, the Department Secretary, division chiefs, and other employees, as appropriate. The Commissioner may appoint one or more such employees of the Department as an assessment officer for the purpose of entering final assessments.

(3) The final assessment must include, but may not be limited to, the following information:

- (a) the name and tax identification number of the taxpayer, if known;
- (b) the last known address of the taxpayer;
- (c) character or type of tax/value of the liability assessed;
- (d) the taxable period or periods;
- (e) the amount of the final assessment, including applicable interest and penalty; and
- (f) the date of entry of the final assessment.

(4) The final assessment shall be entered by the Commissioner or an assessment officer by signing the final assessment document. **However, a A final assessment document may **also** be signed by facsimile or electronic signature if a**

~~summary record which includes the information on the final assessment has been signed by the Commissioner or his delegate.~~

Author:

Brandee B. Tickle, CPA ~~George Mingledorff~~

Authority:

Sections 40-2A-7(a)(5) and 40-2A-7(b)(1)b, Code of Alabama 1975 Act 92-186

History:

Adopted through APA August 19, 1993.

# Approval of Administrative Rule

## Department of Revenue

### Tax Policy and Research Division

Originating Division: Tax Policy and Research

Other Affected Divisions:

Individual and Corporate Tax

Sales and Use Tax

Collection Services

Rule Title: Entry of Final Assessment  
Rule Number: 810-14-1-.15

Proposed Rule is:

New

Amended

Repealed

Adopted by Reference

Requested Effective Date:  
(If required)

Projected Effective Date: 12/09/2013  
(Based on APA guidelines)

Rule Authority: Sec. 40-2A-7(b)(1)b, Code of Alabama, 1975

Brief Description: To allowing for electronic signatures on Final Assessments and eliminate the need for a manually signed Summary Record.

Author: Brandee Tickle

Date: 05/13/2013 12:49 PM

Tax Policy and Research Director: Mike Gamble

Date: 10/07/2013 08:26 AM

Individual and Corporate Tax Director: James Lucy

Date: 10/07/2013 08:31 AM

Sales and Use Tax Director: Joe Walls

Date: 10/07/2013 01:16 PM

Collection Services Director: Voncile Catledge Comments: jw Disapproved based on feedback from Brandee

Date: 10/09/2013 10:55 AM

Tax Policy Analyst: Pat Toles

Date: 10/09/2013 11:00 AM

Director of TP&R: Mike Gamble

Date: 10/09/2013 03:11 PM

Deputy Commissioner: Curtis Stewart

Date: 10/18/2013 11:22 AM

Chief Legal Counsel: Mark Griffin

Comments: I changed the Brief Description, and approved per Pat Toles.  
Date: 10/18/2013 02:05 PM

Deputy Commissioner: Joe Garrett

Date: 10/18/2013 02:13 PM

Asst. Commissioner:

Mike Mason

Commissioner:

Comments: approved

Mike Mason

Date: 10/18/2013 02:56 PM

LRS Notice Sent:

Date: 10/18/2013 03:06 PM

APA Form 0 is for intradepartmental approval of a proposed rule and must accompany ALL proposed rules or regulations delivered to the Tax Policy and Research Division for processing via APA procedures.