

Taxpayer Bill of Rights
Code of Alabama, 1975 As Amended
§40-2A-4

Your rights are guaranteed by law under Taxpayers' Bill of Rights and Uniform Revenue Procedures Act. They are as follows:

You have the right to receive a clear and simple written description of your role and the departments' 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 City of Gulf Shores Revenue 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 you exercise your right of appeal to the City of Gulf Shores Revenue Department or Baldwin County Circuit Court at or before the issuance of a final assessment.

You have the right to have your examination conducted during regular business hours or to arrange for a more convenient time.

You have the right to be assisted or represented by your authorized representative during dealings with the City of Gulf Shores Revenue Department.

You have the right to make an audio recording for any in-person interview with a City of Gulf Shores Revenue Department representative provided reasonable advance notice is given.

You have the right to obtain assistance from the Taxpayer Advocate 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 City of Gulf Shores Revenue Department.

The Role of the City of Gulf Shores Revenue Department and the Taxpayer During An Audit

Audit Contact:

In most cases, we accept tax returns as filed. However, if we select your return for audit and the audit cannot be completed through correspondence, then your tax records will be reviewed by an examiner. The audit process will begin with the examiner giving you reasonable notice of your audit and then scheduling an appointment to meet with you during the City of Gulf Shores Revenue Department's normal business hours (or other hours in special cases). When your appointment is made, the examiner will notify you in writing as to the necessary books and records required for your audit.

Throughout any examination process, you may represent yourself, or, with proper authorization, you may elect to have an "authorized representative" act on your behalf. When you meet with the examiner you have the right

to have an authorized representative present, or the authorized representative may represent you in your absence. In order for the representative to act on your behalf, you must (prior to your audit appointment) sign a “Power of Attorney and Declaration of Representative” form or such other form (such as a federal power of attorney form) 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” form, you may download the form at www.gulfshoresal.gov - Click on Revenue Department.

If you wish, you may audio record any in-person interview with a City of Gulf Shores Revenue Department employee, provided you notify the City of Gulf Shores Revenue Department 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. In order to obtain a copy of any transcript or audio recording made by the City of Gulf Shores Revenue Department, you must make a written request and pay the established fee.

Time Limitations:

In most cases, the City of Gulf Shores Revenue Department has three (3) 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, or notify you of any refund we may owe you. This authority is granted under Title 40, Chapter 2A Code of Alabama, 1975.

There are, however, certain circumstances in which the time limitations to access additional tax may be extended. Some of those circumstances are as follows:

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 the City of Gulf Shores Revenue Department to extend the time period 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.**

After the Audit

After the audit, we will take one of the following 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; or
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 the City of Gulf Shores Revenue Department's decision in your case, you may appeal this decision by filing a written "Petition for Review" to request a conference on your case. The "Petition of Review" must be filed within thirty (30) days of the issuance date of the preliminary assessment.

The City of Gulf Shores Revenue Department 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. This conference will allow both you and the City of Gulf Shores Revenue Department to present each side of the issue and to review any additional information being presented.

Based on the outcome of this conference, the City of Gulf Shores Revenue Department will either cancel, change, or affirm its previous action.

If you do not timely file your "Petition for Review" or the City of Gulf Shores Revenue Department determines from the conference that the Preliminary Assessment is due to be upheld in whole or in part, the City of Gulf Shores Revenue Department will enter a Final Assessment.

If a Final Assessment is entered, you will be notified in writing and be advised that you may appeal to City of Gulf Shores Revenue Department or Circuit Court in Baldwin County.

City of Gulf Shores Revenue Department complies with the Code of Alabama, 1975, as amended and the Rules and Regulations as provided by the Alabama Department of Revenue.