

Your Rights As a Taxpayer

Your rights are guaranteed by law under the Taxpayers' Bill of Rights and Uniform Revenue Procedures Resolution, a complete copy of which may be obtained from the Montgomery County Tax & Audit Department upon submission of a written request.

- 1. 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.*
- 2. 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 the method by which you may request an administrative review of any preliminary assessment.*
- 3. 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.*
- 4. You have the right to have examinations conducted during regular business hours or to arrange for a more convenient time.*
- 5. You have the right to be assisted or represented, at your own expense, by your authorized representative during dealings with the Department.*
- 6. You have the right to make an audio recording of any in-person interview with a Department representative.*
- 7. 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.*

To request tax forms please write:

Montgomery County Commission
Tax & Audit Department
P.O. Box 4779
Montgomery, Alabama 36103-4779

Or Call

(334) 832-1697

Montgomery
County



**TAXPAYERS'
Bill of
Rights**



Montgomery County
Commission
Tax & Audit
Department

Role of the County & the Taxpayer During an Audit

Time Limitations

In most cases, the Department has three (3) years from the due date of a tax return or three (3) years from the date a return is filed, whichever is later, to audit your tax return and send you a notice of any change in the amount of tax, penalty, and interest you may owe, or notify you of any refund owed you. This authority is granted under Title 40 Chapter 2A, Code of Alabama 1975 and a Resolution of Montgomery County Commission.

There are, however, certain circumstances in which the time limitations to audit your tax returns may be extended; these are if:

1. You omitted from the taxable base an amount that should have been included which is in excess of 25% of the amount of the taxable base stated in your tax return, or
2. You intentionally misstated or fraudulently filed your tax return.

Before the Audit

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 auditor.



The audit process will begin with the auditor giving you reasonable notice of your audit and then scheduling an appointment to meet with you during the Department's normal business hours (or other hours in special cases). When your appointment is made, the auditor 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 written authorization, and at your own expense, you may elect to have an "authorized representative" act on your behalf. When you meet with the auditor you have the right to have an authorized representative present, or the authorized representative may represent you in your absence.

In order for this representative to act on your behalf, you must (prior to your audit appointment) sign an "Authority of Representation" form or 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 an "Authority of Representation" form, one may be downloaded from the Tax & Audit website at:

www.mc-ala.org/Home/Departments/TaxAudit/taxauditforms.htm

If you wish, you may audio record any in-person interview with a Department employee, at your own expense and with your own equipment, provided you notify the Department at least 24 hours prior to your interview. Likewise, the Department is also allowed to record the interview if you are recording the interview, or if the Department provides you with notice at least 24 hours prior to the interview.

In order to obtain a copy of any transcript or audio recording made by the Department, you must make a written request and pay the established fee.

After the Audit

After your 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 or tax credits.

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

If you do not agree with the Department's decision in your

case, you may appeal this decision by filing a written petition requesting a hearing on your case. The petition for review must be filed within thirty (30) days of the issuance date of the preliminary assessment. The petition for review may be through a written letter addressed to the Department outlining the amount you are protesting and the reason.

The Department will review your petition and schedule a conference with the Revenue Manager, if requested or otherwise necessary. During this conference you will have the opportunity to discuss your case with the Revenue Manager. This conference will allow both you and the Department to present each side of the issue and to review any additional information being presented.

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

If a final assessment is entered, you will be notified in writing and advised that you may appeal to the Alabama Tax Tribunal, or to the Circuit Court of Montgomery County, or to the Circuit Court of the county in which you reside or have a principal place of business.