

810-13-1-.10 PROCEDURES FOR PAYMENT - ACH DEBIT PAYMENT METHOD.  
**(REPEAL)**

(1) Taxpayers who elect to use the ACH Debit payment method in making EFT payments for tax types shall use the following procedures in communicating payment information, including zero payments, to the Data Collection Center.

(2) Prior to contacting the Data Collection Center the taxpayer will complete a worksheet provided by the Department. The taxpayer will record the following information on the worksheet:

- Tax payment amount
- Tax period covered
- Tax type
- Payment type

The taxpayer will then compute the verification code on the worksheet. See definition for verification code.

(3) The taxpayer must report payment information to the Data Collection Center no later than 3:45 p.m. (Central Standard Time) on the business day before the due date of the payment. The Data Collection Center must be called, using the specified toll-free number, during the call-in period specified in the detailed instructions provided to taxpayers who have elected the ACH Debit payment method for EFT payments. The Department will bear the costs of processing EFT payments through the Data Collection Center. Communication by the taxpayer during the call-in period is mandatory to assure the timely posting of the taxpayer's payment on the following business day.

(4) The Data Collection Center will receive the information provided by the taxpayer and will compute the verification code. If the exchange of information is correct, the verification code computed by the Data Collection Center will be identical to the verification code computed by the taxpayer.

(5) If the verification code computed by the Data Collection Center is identical to the verification code computed by the taxpayer, the Data Collection Center will confirm this to the taxpayer. The taxpayer will retain the worksheet and will record the date and time of the call as an audit trail of the payment.

(6) If the verification code is not identical, the Data Collection Center will ask the taxpayer to provide the information again, until it can be verified that the exchange of information is correct.

(7) Successful completion of the call to the Data Collection Center will fulfill the taxpayer's obligation for initiating an ACH Debit transaction.

(8) The payment of taxes through EFT does not relieve the taxpayer from filing the appropriate tax returns or applicable information returns required by the Department. Taxpayers must complete any EFT payment indicators on the form. If an EFT payment indicator is not available, taxpayers must boldly and legibly indicate on the face of the return that payment was made using EFT. The required returns are filed in the normal manner, except that they will be mailed to the following address:

Alabama Department of Revenue  
EFT Unit  
P O Box 327950  
Montgomery, AL 36132-7950

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Authority: Act No.91-570  
History: Filed with LRS September 19, 1991, effective January 10, 1992