

**ONE SPOT**  
**Local Government Q & A**

**General**

**Q. When was ONE SPOT available for taxpayer's to begin to use?**

A. ONE SPOT was available to tax filers on October 1, 2013 for tax periods of September 2013 and forward.

**Q. What forms and information will local governments need to provide for setup in ONE SPOT or to change their current setup?**

- A.
- A ONE SPOT Information Form.
  - Copies of your locality's current sales, use and rental tax returns.
  - Possibly copies of ordinances/resolutions (a specific request will be made if needed).
  - A Local Government Contact and Banking Information.
  - A Third Party Designation Form provided to you by ADOR to record your preference for distribution of tax return and payment data and payments.
  - A payment setup application provided to you by the payment processor.

The above referenced forms are available on the Local Government's ONE SPOT web page ([www.revenue.alabama.gov/salestax/OSIclindex.htm](http://www.revenue.alabama.gov/salestax/OSIclindex.htm)) for ease of access should you need to notify ADOR of a change.

**Q. Can a Third Party Tax Administrator complete and submit the information required for setup in ONE SPOT?**

A. No, ADOR can only accept information and direction from the local government, not their tax administrator.

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**Q. How quickly will the website be updated for changes in taxes and or administration?**

A. There are time constraints on updating the ADOR website and the ONE SPOT system. ADOR requires notice at least 30 days prior to the effective date of the change. All changes are effective on the first day of a month.

**Q. What is needed to notify ADOR of changes in taxes and/or administration?**

A. A copy of the duly signed act, ordinance or resolution levying/authorizing the change is preferred. In lieu of a copy of the duly signed levying act, ordinance or resolution a notarized letter from the local government's mayor, commissioner, or councilman stating what changes are being made is required.

**Q. What will happen if the local government does not provide the necessary information to be set up or update ONE SPOT in a timely manner?**

A. The tax filer will be able to file and pay that local government's sales, use and rental tax returns using ONE SPOT. Per Act 2012-279, ADOR will use the best information available to set up that local government's taxes in ONE SPOT. It is the local government's responsibility to insure that updates are provided timely so that ONE SPOT is updated timely. ADOR requires notice at least 30 days prior to the effective date of a change. All changes are effective on the first day of a month.

**Q. Do state-administered localities have to complete any forms or submit any information for set up in ONE SPOT?**

A. No, they will already be included in ONE SPOT and will not see a change in the administration, collection or distribution services provided for their locality. State-administered localities should continue to contact the Local Tax Section of the Sales & Use Tax Division if there are any changes in their rates, contact and banking information.

**Q. Can a local government opt out of the ONE SPOT system?**

A. No, Act 2012-279 denies local governments the ability to opt out of the system.

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**Payment**

**Q. How will local sales, use, and rental tax payments be transferred to the local government?**

A. Two types of electronic payments will be allowed through the ONE SPOT filing system, an ACH Debit and an ACH Credit.

ACH Debit payments will be processed by ONE SPOT and deposited into the bank account authorized by the local government. This will be done each business day.

ACH Credit payments are not processed through ONE SPOT; they are initiated by the taxpayer through their banking institution.

**Q. Can a local government refuse to accept ACH Credit payments?**

A. Yes. There are two options, of which the first option is preferred:

- 1) Block individual problem ACH Credit taxpayers
- 2) Block ACH Credit payments completely. This option will be applied to all ACH Credit taxpayers filing a return to that locality.

**Q. What does local government or tax administrator need to do if they don't receive an ACH Credit payment?**

A. The first time an ACH Credit filer does file through ONE SPOT for a non-state administered (NSA), they should have contacted the NSA or its administrator ahead of time to get the correct banking information of where to send the payment, unless the NSA or administrator had proactively notified its known ACH Credit filers of this information (the ADOR local tax accounts are coded as C in the Local Accounts Lookup).

If you do not receive an ACH Credit payment that is expected, you should first contact that taxpayer to inquire about the payment and if they indicate they sent it anywhere other than to the NSA's or third-party administrator's bank account, then inform them of the correct procedures for future payments for that NSA. Inform them they can

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report at “ONE SPOT” but they will have to initiate payments to each self-administered or third-party entity. Forewarn them that if they make one payment it goes to ADOR and not to the NSA or 3rd parties and they will be invoiced for the payment. If they want to authorize all of the payments in one place, then they might want to consider changing to ACH Debit instead and let the ONE SPOT system handle the direction of the payments. To change from ACH Credit to ACH Debit, they must contact the ADOR EFT Unit at: 334-242-0192 ext. 7.

For the current misdirected payment you have two options:

1. Instruct the taxpayer to send the payment again to the correct bank account and contact the place where they directed the original payment to determine what needs to be done to get a credit or refund.
2. Inform the taxpayer that, as a first time error, a one-time consideration will be allowed to have the original payment redirected. This redirection may only occur if the payment was sent to ADOR. They must contact ADOR at [ONESPOT@revenue.alabama.gov](mailto:ONESPOT@revenue.alabama.gov) or FAX 334-242-8916 and request that the money be distributed to the locality. ADOR will then get any further information needed from the taxpayer and handle the transaction. If the money was sent anywhere but ADOR, then the redirection may not be possible; they will need to check with that locality/administrator.

If you have ACH Credit filers who repeatedly ignore your instructions on where to correctly submit the payment, with sufficient information in the addenda record to match the payment to the return, you can give them a final warning that their ability to file an ACH Credit return will be blocked for that locality. To block a problem ACH Credit filer, complete the ‘Request for Individual Taxpayer Denial/Reinstatement of the Ability to Make Payments by the ACH Credit Method’ that can be found on the local government ONE SPOT page: <http://www.revenue.alabama.gov/salestax/OSIclindex.cfm>.

**Q. How will the local government be provided sales, use, and rental tax return payments data?**

A. An electronic file containing payment information will be created and placed on a secure server for downloading by the local government or the local government’s appointed designee. The data files will be provided in an ASCII (flat file) format. The file

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layout is provided to the local government during the setup process and available on the Local Government's ONE SPOT web page: <http://www.revenue.alabama.gov/salestax/OSIclindex.cfm> . The files can be opened in Notepad, imported into the local government's current revenue system, and/or imported into Excel or Access to provide a reader friendly version of the data.

**Q. What will the local government need to download payment data files?**

A. A computer with internet access.

**Q. Can payments be directed to the local government's third party administrator?**

A. Payments will be deposited in the bank account authorized by the local government. A local government may choose to have the funds deposited into a non-local government bank account; completion of the appropriate documents will be required. ADOR's liability is limited to depositing the funds into the authorized banking account.

**Q. How are rejected or dishonored payments handled?**

A. Rejected or dishonored ACH Debit payments will be reversed from the bank account currently set up with the payment processor. The local government will be responsible for ensuring a sufficient balance is maintained in the authorized bank account to handle rejected and dishonored payments. The local government's collection process for unpaid liabilities will then apply.

**Q. What happens if the local government's bank account is closed prior to the processing of the rejected or dishonored payment?**

If a local government's authorized bank account is closed prior to the processing of a rejected or dishonored payment, and no new bank account has been set up with the payment processor, the local government will be responsible for reimbursing the payment processor for the rejected or dishonored payment.

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**Q. How will ADOR process non-administered tax payments sent to ADOR in error?**

A. When an electronic payment is received by ADOR in error, the payment will post to the taxpayer's ADOR local tax account. ADOR will not be able to automatically transfer these payments to the non-administered local government due to the possibility the taxpayer's payment will reject after ADOR has transferred the payment, causing complicated collection issues. ADOR will need the taxpayer to advise the Department with what to do with that payment.

**Q. When will payment data for payments required to be processed through ADOR (unrelated to ONE SPOT) be available to the non-administered locality?**

A. The only non-administered local government taxes to be processed through ADOR will be payments received as the result of legal action, such as final assessment, garnishments, and liens, entered into when the local government was state administered. Payment data for these payments will be available during the first week (5-10 working days) of the month following the tax collection period through the ADOR website.

**Return**

**Q. What will the local government need to download return data files?**

A. A computer with internet access.

**Q. What will the local government need to be able to read the return data files?**

A. The data files will be provided in an ASCII (flat file) format. The file layout is provided to the local government during the setup process and available on the Local Government's ONE SPOT web page: <http://www.revenue.alabama.gov/salestax/OSIclindex.cfm>. The files can be opened in Notepad, imported into the local government's current revenue system, and/or imported into Excel or Access to provide a reader friendly version of the data.

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- Q. Can tax return data be provided directly to a local government's third party administrator?**
- A. Upon the completion of the Third Party Designation Form, ADOR can provide the returns, payments and payment data files to the authorized third party administrator.
- Q. Will a local government be provided a return when no payment has been authorized by the taxpayer?**
- A. The ONE SPOT system will allow returns to be filed with ACH Debit and ACH Credit method payments only. The system will not allow an ACH Debit taxpayer to complete their return filing without completing the necessary information to authorize the ACH Debit payment. The ACH Credit payment is separate from the ONE SPOT system and must be initiated by the taxpayer through their banking institution. Returns successfully submitted for ACH Debit and ACH Credit taxpayers will be exported to the local government.
- Q. Who can the local government contact for assistance and information related to ONE SPOT processing?**
- A. The primary contact is through: [ONESPOT@revenue.alabama.gov](mailto:ONESPOT@revenue.alabama.gov)

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