

Required documentation needed:

All documentation should pertain only to the tax period(s) that are being appealed.

Domicile/Residency

- Verification of driver's license for state of residency
- Copy of return filed with state of residency
- Copy of motor vehicle / tag registration
- Copy of voter registration
- Mortgage lease agreement
- Leave and Earnings Statement

Estimated Returns

- Submit signed original returns with all schedules and statements (i.e. W-2, 1099) attached.

Penalty Waiver

- Submit a detailed request for consideration of a penalty waiver.

Identity Theft

- Final determination letter received from the Internal Revenue Service in regards to your identity theft claim
- If you were incarcerated during the period in which you are appealing, submit legal documentation detailing the periods of incarceration
- Copy of Internal Revenue Account Transcript
- Any other documents to verify your claim

Innocent Spouse

- Final determination letter received from the Internal Revenue Service in regards to your innocent spouse relief claim
- If you received wages for the tax period requested, submit a return with married filing separate status to report income received.
- Any other documents to verify your claim

SIGNATURE OF TAXPAYER OR CORPORATE OFFICER

DATE

ALABAMA DEPARTMENT OF REVENUE

OFFICE OF TAXPAYER ADVOCACY

Instructions for Preparation of Form 911AL Request for Taxpayer Assistance

When to use this form

Use this form if you are experiencing any of the following problems:

- You have been unable to resolve a State tax issue through normal channels. You must have exhausted all administrative remedies provided by the Division before contacting the Taxpayer Advocacy Office (TAO).
- You believe the tax laws, regulations, or policies are being administered unfairly or have impaired (or will impair) your rights.

When not to use this form

Do not use this form if any of the following apply:

- You have not exhausted all reasonable efforts or established administrative remedies to obtain timely relief through normal Division channels.
- You are seeking legal or tax return preparation advice, a reversal of a final order affirmed through the Alabama Tax Tribunal or any other court.

Specific Instructions

Taxpayer Information

Contact number – Enter a telephone number where you can be contacted during normal business hours.

Email address – We may contact you by e-mail if we are unable to reach you by telephone. We will not use your e-mail address to discuss the specifics of your case unless you authorize us to do so.

Tax Type – Enter the tax type (for example, personal income tax, corporate tax, sales tax, withholding, etc.) that relates to this request.

Tax period(s) – Enter the quarterly, annual or other tax period(s) that relates to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year.

Power of attorney – If you choose to have a representative act on your behalf, attach Form 2848A with the Form 911AL.

Describe the tax problem you are experiencing

Enter any detailed information necessary to describe the tax problem you are experiencing

Describe the relief/assistance you are requesting

Be specific and include any documentation which supports your request. If applicable, you may describe what action you would like the TAO to take. Please note that personal or economic inconvenience, which is not considered “undue hardship,” is not sufficient to trigger the assistance of the TAO.

Signature

If you filed a joint return, it is not necessary for both you and your spouse to sign this application for your account to be reviewed.

Where to file

Send your completed Form 911AL and any required attachments to:

**Office of Taxpayer Advocacy
P.O. Box 327005
Montgomery, AL 36132-7005**