



## COUNTY COMMISSION

BALDWIN COUNTY

312 COURTHOUSE SQUARE, SUITE 12

BAY MINETTE, ALABAMA 36507

(251) 937-0264

FAX (251) 580-2500

[www.baldwincountyal.gov](http://www.baldwincountyal.gov)

### MEMBERS

DIST. 1. FRANK BURT, JR.  
2. ROBERT E. (BOB) MOFFA  
3. J. TUCKER DORTCH  
4. CHARLES F. GRANT

September 18, 2012

The Honorable Teddy J. Faust  
Revenue Commissioner  
Post Office Box 1549  
Bay Minette, Alabama 36507

**RE: Renewal of Reciprocal Agreement to Exchange Information**

Dear Revenue Commissioner Faust:

The Baldwin County Commission, during its regularly scheduled meeting held on September 18, 2012, took the following actions:

- 1) Approved the renewal of *Reciprocal Agreement between Baldwin County, Alabama and the Revenue Commission* related to the cooperative exchange of information between the governmental agencies. This *Agreement* shall become effective on the day it is executed by both parties and shall be in effect for a period of five (5) years; and
- 2) Approved the following updated list of employees, dated September 18, 2012, as an attachment to the *Reciprocal Agreement between Baldwin County, Alabama and Revenue Commission of Baldwin County Providing for the Exchange of Tax Returns and Information*.

**Remove:**

Tom Whitacre, Auditor  
Kyle Baggett, Clerk/Treasurer  
Peggy Lambeth, Chief Administrative Assistant

**Add:**

Kim Creech, Clerk/Treasurer  
Sonia Hicks, Personal Property Supervisor  
Michelle Parson, Personal Property Specialist

The Honorable Teddy J. Faust  
September 18, 2012  
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Enclosed are a **fully executed copy** of the *Agreement* and updated list of employees for your files.

If you have any questions or need further assistance, please do not hesitate to contact me at (251) 990-4606 or Kim Creech, Clerk/Treasurer, at (251) 937-0303.

Sincerely,



ROBERT E. JAMES, Chairman  
Baldwin County Commission

REJ/met Item EF2

cc: Kim Creech  
Al Ban

ENCLOSURE

**RECIPROCAL AGREEMENT BETWEEN  
BALDWIN COUNTY, ALABAMA  
AND  
REVENUE COMMISSION OF BALDWIN COUNTY  
PROVIDING FOR THE EXCHANGE OF TAX RETURNS AND INFORMATION**

**I. AUTHORITY**

This agreement is made between Baldwin County, Alabama and the Revenue Commission of Baldwin County through their duly authorized representatives, pursuant to the Code of Alabama, 1975 §40-2A-10, as amended.

**II. PURPOSE**

The parties agree to exchange tax returns and/or information, under the terms and conditions described herein. It is understood and agreed that all information in any form whatsoever exchanged shall be employed solely by the parties for the purposes of tax administration. It is understood that tax administration purposes are limited to those uses necessary for the assessment, collection, and enforcement, including proceedings in a court of competent jurisdiction, of the respective tax laws of the parties hereto.

**III. DEFINITIONS**

Party: Baldwin County, Alabama and the Revenue Commission of Baldwin County.

Return: Any tax application, tax or information return or report, declaration of estimated tax, claim or petition of refund or credit, or petition for reassessment or protest that is required by, or provided for, or permitted, under the provisions of the tax laws.

Return

Information: A taxpayer's identity with physical and mailing addresses, FEIN or Social Security Number, the nature, source or amount of income, gains, losses, formulary apportionments facts, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, deficiencies, over assessments, or tax payments, whether the taxpayer's return was, is being, or will be, examined or subject to other investigation for processing; or any other data received, recorded by, prepared by, furnished to, or collected by the parties with respect to a tax return or with respect to the determination of the existence, or possible existence of liability (or the amount thereof), or by any person under the laws of either party for administration, collection or enforcement of the tax laws of each party's respective governmental unit, including additions to tax, penalty, interest, fine, or other imposition, or offense; "Return Information" does not include, however, data in a form which cannot be associated with, or otherwise identify, directly or indirectly, with a particular taxpayer.

For the purposes of sales and use tax, "return information" shall also include whether the taxpayer is authorized to use a direct pay permit and any information related thereto; and the names of the customers and any other relevant information related to specific sales and use tax transactions.

**IV. SCOPE OF INFORMATION SUBJECT TO REQUEST**

This agreement shall apply to all tax applications, tax returns and/or return information, received or collected by either party. The persons and departments authorized to request, receive, and disclose said information hereunder are set out in the "Attachment" hereto.

Neither party will be required to audit a taxpayer at the request of the other party.

Each party agrees not to charge the other for the costs of routine reproduction of returns and information which is mutually exchanged. The providing party may charge a reasonable fee for furnishing tax returns and/or return information in magnetic tape format or other nonroutine circumstances. Such costs shall be agreed upon by both parties before such costs are incurred.

**V. CONFIDENTIALITY OF EXCHANGED INFORMATION**

Each party agrees that no tax return and/or return information obtained pursuant to this agreement shall be disclosed in any manner other than as is authorized by the laws concerning confidentiality of tax information.

Nothing herein shall be construed so as to prohibit disclosure of any information obtained by virtue of this agreement by either party to the party's proper legal representatives for use in administrative, civil or criminal proceedings concerning tax administration purposes.

**VI. PROCEDURE**

Tax returns and/or return information may be exchanged upon request or voluntarily transmitted where the providing party believes that such information will be useful to the other party for tax administration purposes.

- A. Requests for information shall be in writing or by verifiable electronic means and must indicate the tax administration reason for the exchange.
- B. Each request shall also specify, to the extent such information is known and available, the following:
  - (1) the name and address of each taxpayer for whom tax returns and/or return information is requested;
  - (2) the taxable period or periods for which information is desired and requested;
  - (3) the taxpayer's social security number and/or federal identification number, if available; and

(4) any other information which may help facilitate the exchange.

C. Each party agrees to furnish the other a list showing the names and official titles of all personnel authorized to request, receive, and/or disclose information under this agreement and to keep the list current by periodic updates.

**VII. COMMENCEMENT/TERMINATION OF AGREEMENT**

This agreement shall become effective on the day it is executed by both parties and shall be in effect for a period of five (5) years.

Additions and changes in the provisions of this agreement may be made by mutual written consent of the proper officials of the parties and shall become an attachment to this agreement.

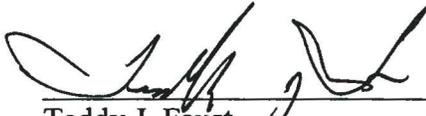
Both parties acknowledge that this agreement is subject to statutory alterations. Both parties agree to promptly inform each other of any proposed changes in their respective tax confidentiality laws. In the event that the laws of either party which relate to this agreement are repealed or substantially amended, the other party may suspend or terminate this agreement upon written notice.

Any unauthorized use or disclosure of information obtained by virtue of this agreement shall constitute grounds for either party to terminate this agreement immediately upon the mailing of written notice to the other party. In any event, either party may terminate this agreement upon thirty (30) days written notice to the other party.

APPROVED:

REVENUE COMMISSION  
OF BALDWIN COUNTY

BALDWIN COUNTY COMMISSION



Teddy J. Faust  
Revenue Commissioner

8/24/12  
Date



Robert E. James  
Chairman

9-18-2012  
Date

ATTEST:



Susan Hill  
Chief Administrative Assistant

ATTEST:



David A.Z. Brewer  
County Administrator



Attachment – List of Authorized Personnel

**Attachment to the Agreement Between the  
Revenue Commission and Baldwin County  
Providing for the Exchange of Tax Returns and Information  
9/18/2012**

**Baldwin County Commission**

312 Courthouse Square, Suite 12  
Bay Minette, AL 36507

**Finance and Accounting Department**

Kim Creech, Clerk/Treasurer

**Budget, Purchasing & Grants Department**

Ron Cink, Budget Director

**Sales, Use & License Tax Department**

P O Box 189  
Robertsdale, AL 36567

Albert Ban, Sales & Use Tax Coordinator

Susanne Davis, License Inspector II

Jerry Green, Auditor

Sharon Hunt, Deputy License Inspector

Dana Long, License Inspector II

Debbie West, Auditor

**Revenue Commission**

P O Box 1549  
Bay Minette, AL 36507

Honorable Teddy J. Faust, Jr., Revenue Commissioner

Walt Lindsey, Chief Appraiser

Ben Powell, Personal Property Supervisor

Sonia Hicks, Personal Property Appraiser

Michelle Parson, Personal Property Specialist