



## COUNTY COMMISSION

BALDWIN COUNTY  
312 Courthouse Square, Suite 12  
BAY MINETTE, ALABAMA 36507  
(251) 937-0264  
Fax (251) 580-2500  
www.baldwincountyal.gov  
May 17, 2022

MEMBERS  
DISTRICT 1. JAMES E. BALL  
2. JOE DAVIS, III  
3. BILLIE JO UNDERWOOD  
4. CHARLES F. GRUBER

**Via Email Only - preeti.gratz@revenue.alabama.gov**

Alabama Revenue Commissioner's Office  
50 North Ripley Street, Room 412  
Montgomery, Alabama 36132

**RE: Reciprocal Agreement Between the State of Alabama Department of Revenue and Baldwin County, Alabama - Exchange of Tax Returns and Information**

Dear Ms. Gratz:

The Baldwin County Commission, during its regularly scheduled meeting held on May 17, 2022, approved and authorized me, as Chairman, to execute the *Reciprocal Agreement* between the State of Alabama Department of Revenue and Baldwin County, Alabama providing for the exchange of tax returns and information between the governmental agencies.

The *Agreement* shall become effective on the day it is executed by both parties and is not limited to periods of time or years. It will be considered in effect until terminated.

Enclosed is a **fully executed copy** of the *Agreement* for your file.

If you have any questions or need further assistance, please do not hesitate to contact me or Ronald J. Cink, Budget Director, at (251) 937-0264.

Sincerely,

JAMES E. BALL, Chairman  
Baldwin County Commission

JB/jb Item BE11

cc: Ronald J. Cink  
Shelby Middleton  
Heather Gwynn

ENCLOSURE(S)



**VERNON BARNETT**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

**CURTIS E. STEWART**  
Deputy Commissioner  
**MICHAEL D. GAMBLE**  
Deputy Commissioner  
**DONALD J. GRAHAM**  
Deputy Commissioner  
**DERRICK COLEMAN**  
Deputy Commissioner

August 13, 2021

Baldwin County Administrator  
Baldwin County Commission  
PO Box 189  
Robertsdale, Alabama 36567

Dear Baldwin County Commission,

Under the provisions of Section 40-2A-10, Code of Alabama 1975, the Alabama Department of Revenue has an exchange of information agreement in place with your county to exchange confidential tax information. During the 2019 Regular Session, Act 2019-101 was enacted to make certain updates to Section 40-2A-10. Subsequently, the Department has updated its corresponding Rule 810-14-1-.29 General Disclosure and Exchange of Information Guidelines, to mirror the changes in the statute. In order to incorporate the changes to the statute and the department's rule, the provisions in our existing Reciprocal Agreement have also been updated as enclosed.

After reviewing the updated agreement, please sign both copies of the agreement and return a copy to my attention to - Alabama Revenue Commissioner's Office, 50 North Ripley Street, Room 4112, Montgomery AL 36132; or electronically to [preeti.gratz@revenue.alabama.gov](mailto:preeti.gratz@revenue.alabama.gov). The other copy should be maintained for your files. Additionally, please include an updated list of the employees from your county who are authorized to exchange confidential information with the Department of Revenue. If you have previously provided an updated list to our office dated Jan 1, 2021, or later, a new list is not required, unless a change is needed.

Please note that any authorized persons receiving or disclosing tax information under an exchange of information agreement with the Department must sign a Nonemployee Disclosure and Exchange Statement COM:104 (as enclosed), acknowledging the department's confidentiality statute. A copy should be maintained for your files. We have also enclosed the Department's list of personnel authorized to request, receive, and/or disclose confidential information for your records. If you have any questions, please contact Preeti Gratz or me at 334-242-1175.

Sincerely,

Donald J Graham  
Deputy Commissioner

Enclosures

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

I. AUTHORITY

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

II. PURPOSE

The parties agree to exchange tax returns and/or return information and further agree to dispose of the data, 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: The State of Alabama Department of Revenue or Baldwin County, Alabama.

Return: Any tax or information return or report, estimated tax payments, claim or petition for 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 whether filed on paper or filed electronically.

Return

Information: With the exceptions provided herein, any information that is derived from any return or any supporting documents such as the taxpayer's identity, the nature, source, or amount of their income, gains, losses, formulary apportionment factors, 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. This term also includes any other data received, recorded by, prepared by, furnished to, or collected by the department whether acquired by audit, or by any other means under the laws of this state with respect to a tax return or with respect to the determination of the existence, or possible existence of liability (or the amount thereof); provided, that this information will be

used for administration, collection, or enforcement of the tax laws, including tax, additions to tax, penalty, interest, fine, or other imposition, or offense.

"Return Information" does not include, statistical information, nor does it include information obtained from the Internal Revenue Service (IRS). Statistical information includes any aggregate tax information which is compiled or assembled in a form that cannot be reasonably associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

For the purposes of Sales and Use Tax, "return information" also includes 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 returns and/or return information, received or collected except for income tax returns and/or return information. Also, this agreement expressly does not include any information received from the Internal Revenue Service, pursuant to the Internal Revenue Code, Section 6103(d); and no return or return information received from any other governmental unit shall be exchanged pursuant to this agreement.

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

Each party agrees not to charge each 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 information in digital format or under other non-routine circumstances. Such costs shall be agreed upon before such costs are incurred.

Either party may withhold or refuse to exchange tax information if the party believes the disclosure of such information would be detrimental to the administration or enforcement of its tax laws.

#### V. CONFIDENTIALITY OF EXCHANGED INFORMATION

(1) 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 state's laws concerning confidentiality of tax information; provided, however, notwithstanding the above, neither party to this agreement shall disclose any information obtained by virtue of this agreement to any other state or to any other agency, department or unit within the state.

(2) Any tax return and/or return information obtained pursuant to this agreement is allowed, under Section 40-2A-10(f), to be exchanged between and among county or municipal governments, provided that a reciprocal agreement is in place between the governmental agencies and that any exchange of information shall be subject to the same confidentiality restrictions and civil and criminal penalties as set forth in law.

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

(4) Baldwin County understands that the confidentiality provisions of Section 40-2A-10 applies to any and all persons in the agency or third party to the agency and has informed all persons of the civil and criminal penalties associated with unauthorized disclosure. That is, any person found guilty of violating the confidentiality provisions of Section 40-2A-10 shall, for each act of disclosure, have committed a Class A misdemeanor. Under a Class A misdemeanor, an individual may be sentenced for as much as one (1) year in jail, and/or a fine of not more than \$6,000 for each offense.

## 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 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 the agreement and to periodically update for current information.

VII. DESTRUCTION OF RETURNS AND/OR RETURN INFORMATION

Upon completion of the use of exchanged tax returns and/or return information, the recipient agrees to:

- (1) return all tax returns and/or return information (along with all copies made thereof) to the furnishing party; or,
- (2) destroy such returns and/or information by shredding. Each party shall have a written policy for destruction of confidential information.

VIII. COMMENCEMENT/TERMINATION OF AGREEMENT

This agreement shall become effective on the day it is executed by both parties. This agreement is not limited to periods of time or years, and it will be considered in effect until terminated.

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.

This Agreement is executed as of the dates specified below.

Baldwin County, Alabama

The Alabama Department of Revenue (the Department)

By: 

By: 

Name: James E. Ball

Name: Donald J. Graham

Title: Chairman

Title: Deputy Commissioner

Date: 05/17/2022

Date: 8/13/2021



**Attachment to the Agreement Between the  
Alabama Department of Revenue and Baldwin County, Alabama  
Providing for the Exchange of Tax Returns and Information  
As of March 03, 2022**

**Baldwin County Commission**

312 Courthouse Square, Suite 12  
Bay Minette, AL 36507

Honorable Jeb Ball  
Honorable Billie Jo Underwood

Honorable Charles F. Gruber  
Honorable Joe Davis

**Budget, Purchasing, & Grants Department**

Ronald J. Cink, Budget Director

**Finance and Accounting Department**

Cian Harrison, Clerk/Treasurer

Eva Custinger, Chief Compliance Officer

**Sales, Use & License Tax Department**

P O Box 189  
Robertsdale, AL 36567

Susanne Davis Spears, License Inspector II  
Jerry Green, Audit Compliance Officer  
Heather Gwynn, Sales & Use Tax Coordinator  
Sharon Hunt, Deputy License Inspector  
Ebony Yelding, License Inspector II  
Ashlie Rickard, Senior Revenue Clerk  
Susan Vipperman, Revenue Clerk I

Samulyn Parker, Audit Compliance Officer  
Beverly Moon, Audit Compliance Officer  
Marcia Ward, Audit Compliance Officer  
Shelby Middleton, Audit Compliance Officer  
Crystal Rice, Revenue Compliance Officer  
Terrie Watson, Revenue Clerk II

**Office of Judge of Probate**

P.O. Box 459  
Bay Minette, AL 36507

Honorable Harry D'Olive, Probate Judge  
Edward (Dean) Mott, Chief Clerk  
Sara Peden, Deputy Chief Clerk