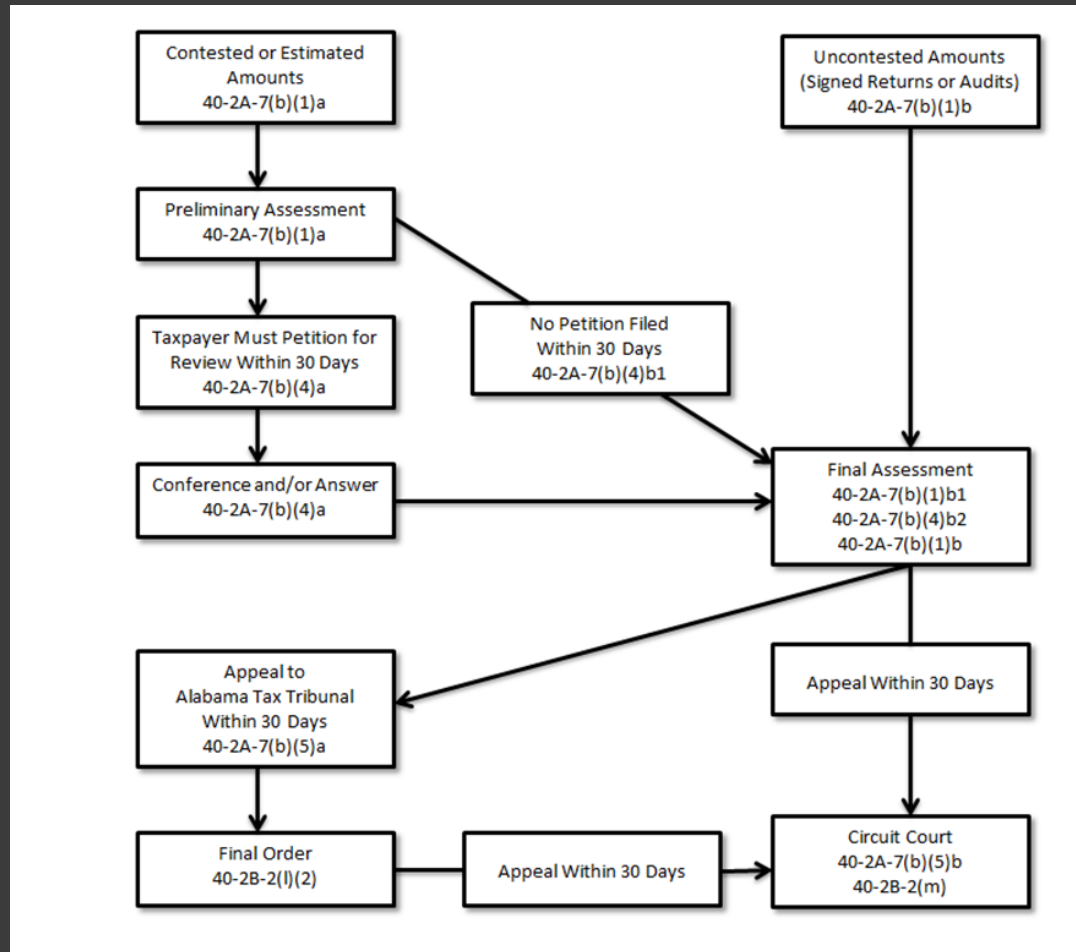


ADMINISTRATIVE AND COURT APPEALS OF LOCAL TAX ASSESSMENT

Baldwin County Sales & Use Tax Department

UNIFORM ASSESSMENT PROCEDURES PROCESS



As Provided by Section 40-2A-1 et. seq. Code of Alabama 1975, as amended

BALDWIN COUNTY ENFORCEMENT PROCEDURES

1. Contact delinquent taxpayers
2. Issue Preliminary Assessment
3. Contact delinquent taxpayers
4. Issue Final Assessment
5. Contact delinquent taxpayers
6. File tax lien on the business
7. Issue 100% Penalty Letter
8. File tax liens on the business owners, officers, and/or responsible parties
9. Issue District Attorney letter
10. File Complaint/Court Summons
11. Court appearance

CONTACT DELINQUENT TAXPAYERS

- Tax liabilities are required to be filed and paid by the twentieth of the month following the month in which the taxable event(s) occurred
- If a return has not been received by the first of the month following this deadline, an attempt is made to contact the taxpayer
- Methods of contact
 - Telephone
 - Email
 - Visit taxpayer's location, if feasible

ISSUE PRELIMINARY ASSESSMENT

- If a return has not been received within thirty days of the due date, a Preliminary Assessment is issued
- The amount of the Preliminary Assessment is an estimated tax liability based on the taxpayer's account history plus applicable penalties and interest
 - Minimum tax liability is \$100.00
 - Failure to File penalty – greater of \$50.00 or 10% of the revenue amount
 - Interest – 1% of the revenue amount per month
 - If the invoice total is greater than \$500.00, the Preliminary Assessment is sent to the taxpayer via certified mail
- The Preliminary Assessment is due thirty days after it is issued

STEP 2: ISSUE PRELIMINARY ASSESSMENT



BALDWIN COUNTY
SALES & USE TAX / LICENSE INSPECTION
22070 HIGHWAY 59 STE 101
P O BOX 189
ROBERTSDALE, AL 36657

(251) 943-5061
(251) 972-6836 Fax

Tax Invoice #: **50261** Due Date: 08/10/2015 Issued Date: 07/10/2015

TaxpayerID: [REDACTED] Location Number: 1

Taxpayer Address

Physical Address

Tax Code	Period	Revenue	Issue Fee	Penalty	Interest	Fees 1-5	Line Total
SALE	05/2015	\$100.00	\$0.00	\$50.00	\$1.00	\$0.00	\$151.00

PRELIMINARY ASSESSMENT - No tax return received for 05/2015**smm

Revenue Amount:	\$100.00
Issue Fee:	\$0.00
Discount Amount:	\$0.00
Penalty Amount:	\$50.00
Interest Amount:	\$1.00
Fees 1-5:	\$0.00
Sub Total:	\$151.00
Additional Penalty:	\$0.00
Additional Interest:	\$0.00
Total Due:	\$151.00

Dear Taxpayer: The amount above is due to the following reason(s):

Preliminary Assessment - Invoice amount is based on historical information or our best estimate of your taxes due, or a contested audit.

If no tax return is received, the amount of this Preliminary Assessment is due and the thirty (30) days appeal timeline ends on the "Due Date" which is shown above on this invoice.

Final Assessment - Invoice amount is due either from failure to APPEAL the "Preliminary Assessment", and/or from failure to pay taxes from a filed return, and/or from a rejected internet payment, or from an uncontested audit.

Section 13A-9-13.2- Negotiating worthless negotiable instrument-

PENALTIES AND/OR ADDITIONAL INTEREST SHALL APPLY TO ALL PRELIMINARY AND FINAL ASSESSMENTS

*****SEE OTHER SIDE FOR APPEAL RIGHTS*****

THIS INVOICE MUST BE MAILED ALONG WITH YOUR PAYMENT

We appreciate your cooperation regarding this notice.

Baldwin County Sales & Use Tax Department

Preliminary Assessment Appeal Rights

S40-2A-7(b)

If you do not agree with this preliminary assessment, the Alabama Taxpayer Bill of Rights and Uniform Revenue Procedures Act ~~guarantees~~ you certain rights to appeal this assessment. **If you intend to appeal this preliminary assessment, you must do so within thirty (30) calendar days from the date of issuance.** In order to appeal a preliminary assessment, you must file a written "Petition for Review" with Baldwin County Sales & Use Tax Department. To file a petition for review you must do one of the following:

1. Complete the bottom portion of this notice, "Petition for Review".
2. Prepare a statement which contains your name, address, telephone number, ~~type of tax~~, tax period(s) being appealed, and a brief statement explaining your objections to the assessment.

If you have any supporting documentation which you believe substantiates your objection(s), please attach that information to either the petition for review form or to your prepared statement and forward to the address shown on the assessment. The information you provide will then be processed and reviewed. Based on this review, Baldwin County Sales & Use Tax Department may adjust your preliminary assessment or schedule a conference between you and the appropriate staff to further discuss your objection(s). If you request a conference or if Baldwin County Sales & Use Tax Department deems a conference necessary, you will be notified of a date and time to appear and present your objection(s). Likewise, if Baldwin County Sales & Use Tax Department adjusts your assessment you will receive written notification of such adjustments. **If you do not file a petition for review within the 30-day period, Baldwin County Sales & Use Tax Department will enter a final assessment.** Also, Baldwin County Sales & Use Tax Department may enter a final assessment if, after a conference or review, it is determined that the assessment should be upheld in whole or in part. If it ~~is necessary~~ necessary to enter a final assessment, you will be notified in writing and advised of your appeal rights which apply at that time. If you do not wish to appeal this preliminary assessment, your payment should be attached and forwarded by mail to the address shown on the assessment.

Petition for Review of Preliminary Assessment

1. Explain below the reason(s) why you disagree with the Preliminary Assessment entered by the Baldwin County Sales & Use Tax Department. (Attach additional sheets if necessary.)
2. If you have additional evidence or information which will support your objections to the Preliminary Assessment, check the appropriate block and attach photocopies if possible. Additional Evidence or Information Attached.
() Yes () No
3. Do you wish to schedule a conference during which you may present your position to the Baldwin County Sales & Use Tax Department?
If you mark yes, you will be notified in writing of a date and time for a conference.
() Yes () No

I disagree with the Preliminary Assessment issued against me for the reason(s) detailed above and hereby file this Petition for Review.

Signature of Taxpayer or Representative _____ Date _____ Title _____
(Representative Must Attach Power of Attorney - Form 2848)

Signature of Joint Taxpayer or Representative _____ Date _____

Note: If this is an appeal by a corporation, an authorized officer must sign. An appeal by a partnership requires the signature of a partner. This form must be completed and mailed to the address on the Preliminary Assessment within thirty (30) calendar days of the issuance of the Preliminary Assessment. Questions may be directed to Baldwin County Sales & Use Tax Department at (251) 928-3002, (251) 943-5061, or (251) 937-9561.

ISSUE FINAL ASSESSMENT

- ⦿ If the Preliminary Assessment has not been paid by its due date, a Final Assessment is issued
- ⦿ The Final Assessment is for the same revenue amount as the Preliminary Assessment, but includes increased penalty and interest amounts
 - Failure to Pay penalty – 10% of the revenue amount
 - Interest – increases by another 1% of the revenue amount
- ⦿ The Final Assessment is due thirty days after it is issued

ISSUE FINAL ASSESSMENT



BALDWIN COUNTY
SALES & Use Tax / LICENSE INSPECTION
 22070 HIGHWAY 59 STE 101 (251) 943-5061
 P O Box 189 (251) 972-6836 Fax
 ROBERTSDALE, AL 36567

Tax Invoice #: 50261 **Due Date:** 09/10/2015 **Issued Date:** 08/10/2015
TaxpayerID: [REDACTED] **Location Number:** 1

Taxpayer Address

[REDACTED]
 [REDACTED]
 [REDACTED]

Physical Address

[REDACTED]
 [REDACTED]
 [REDACTED]

Tax Code	Period	Revenue	Issue Fee	Penalty	Interest	Fees 1-5	Line Total
SALE	05/2015	\$100.00	\$0.00	\$60.00	\$2.00	\$0.00	\$162.00

FINAL ASSESSMENT. UPDATED PENALTIES AND INTEREST**ae
 PRELIMINARY ASSESSMENT - No tax return received for 05/2015**smm

Revenue Amount:	\$100.00
Issue Fee:	\$0.00
Discount Amount:	\$0.00
Penalty Amount:	\$60.00
Interest Amount:	\$2.00
Fees 1-5:	\$0.00
Sub Total:	\$162.00
Additional Penalty:	\$0.00
Additional Interest:	\$0.00
Total Due:	\$162.00

Dear Taxpayer: The amount above is due to the following reason(s):

Preliminary Assessment - Invoice amount is based on historical information or our best estimate of your taxes due, or a contested audit.
 If no tax return is received, the amount of this Preliminary Assessment is due and the thirty (30) days appeal timeline ends on the "Due Date" which is shown above on this invoice.

Final Assessment - Invoice amount is due either from failure to APPEAL the "Preliminary Assessment", and/or from failure to pay taxes from a filed return, and/or from a rejected internet payment, or from an uncontested audit.

Section 13A-9-13.2- Negotiating worthless negotiable instrument-

PENALTIES AND/OR ADDITIONAL INTEREST SHALL APPLY TO ALL PRELIMINARY AND FINAL ASSESSMENTS

*****SEE OTHER SIDE FOR APPEAL RIGHTS*****

THIS INVOICE MUST BE MAILED ALONG WITH YOUR PAYMENT

We appreciate your cooperation regarding this notice.

Baldwin County Sales & Use Tax Department

Final Assessment Appeal Rights

1. You may appeal your Final Assessment to the Alabama Tax Tribunal "Free of Charge." To do so, you must notify the Tax Tribunal Judge in writing of your intent to appeal. The written appeal notice should contain your name, address, telephone number, type of tax, and the tax period(s) being appealed. Your notice of appeal must also contain a detailed statement of the specific reasons of your appeal. Your appeal may be dismissed if you fail to specify your objections to the Final Assessment in your notice of appeal. Attach a photocopy of the Final Assessment to your notice of appeal. If you choose to appeal to the Alabama Tax Tribunal, you must file your written notice of appeal with thirty (30) days from the date on which the Final Assessment was *mailed* or personally served on you, whichever occurs first, as provided in Code of Alabama, Section 40-2A-7(b)(5) to Tax Tribunal Judge at the following address:

Alabama Tax Tribunal
P O Box 327130
Montgomery, AL 36132-7130

2. In the alternative, you may elect to appeal your Final Assessment to the Baldwin County Circuit Court. The written appeal should contain your name, address, telephone number, and type of tax, tax period being appealed, and a brief statement explaining your objection to the final assessment.

If you choose this method, you must file your written notice of appeal within thirty (30) days from the date on which the Final Assessment was *mailed* or personally served on you, whichever occurs first, as provided in Code of Alabama, Section 40-2A-7(b)(5) to both the Baldwin County Sales & Use Tax Department and Circuit Court in Baldwin County, Alabama. Mail the Sales & Use Tax Department's copy to the following address:

Baldwin County Sales & Use Tax Department
P O Box 189
Robertsdale, AL 36567

Additionally, if you elect to appeal to the circuit court, you must either pay the assessment in full or post a supersedeas bond, letter of credit or file a pledge or collateral assignment of securities pursuant to Alabama Code Section 40-2A-7(b)(5)(b)(iv) with the court for 125 percent of the amount of the Tax, Interest, and any Penalty shown on the assessment or show to the satisfaction of the clerk of the Circuit Court to which the appeal is taken that the taxpayer has a net worth, on the basis of fair market value, of two hundred fifty thousand (\$250,000) or less, including his or her homestead.

If you do not wish to appeal the final assessment, your payment for the total amount should be attached to the notice and forwarded to the address shown on the Final assessment. A Final Assessment which is neither appealed to the Alabama Tax Tribunal nor paid is as conclusive as a judgment of a circuit court, and the Department may proceed with collection by execution, garnishment, or levy.

LIEN PROCEDURES

⦿ Sole Proprietorship

- Final Assessment expires
- File a lien against the business owners, officers, and/or responsible parties personally

⦿ Business Entity (LLC, Corporation, etc.)

- Final Assessment expires
- File a lien against the business
- Issue a 100% Penalty Letter to the business owners, officers and/or responsible parties
- File a lien against the business owners, officers, and/or responsible parties personally

FILE TAX LIEN ON THE BUSINESS

- ⦿ Note: this step is only applicable if the taxpayer is an entity *other than* a sole proprietorship
 - If the business *is* a sole proprietorship, steps 4 and 5 are omitted from the process
- ⦿ If a return has still not been filed and the Final Assessment has not been paid by its due date, a lien is filed on the business for the amount of the Final Assessment plus increased interest

FILE TAX LIEN ON THE BUSINESS

STATE OF ALABAMA)

COUNTY OF BALDWIN)

NOTICE / TAX LIEN

BALDWIN COUNTY SALES & USE TAX DEPARTMENT
 P O BOX 189
 ROBERTSDALE, AL 36567
 vs.

BALDWIN COUNTY, ALABAMA
 TIM RUSSELL, PROBATE JUDGE
 Filed/cert. 9/18/2015 2:00 PM
 TOTAL \$ 0.00
 1 Pages



[Redacted]

PHYSICAL ADDRESS:

[Redacted]

TAXPAYER ID [Redacted]

Know all persons by these presence, that as provided by, but not limited to, §40-1-1 et seq. and 40-29-1 et seq. of the Code of Alabama 1975, we are giving a notice that taxes (which may include interest, fees and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of Baldwin County on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

If the taxpayer(s) subject hereto disputes the claim as herein described, the advice of an attorney should be sought, and reference should, at least, be made to §40-2A-1 et seq. of the Code of Alabama 1975.

Invoice Number	Tax Type	Tax Period	Final Assessment Notice	Unpaid Balance of Assessment				
				Tax	Penalty	Interest	Fees	Total
50261	SALE	05/15	07/10/2015	\$100.00	\$60.00	\$3.00	\$0.00	\$163.00

I, Heather A. Gwynn, an authorized representative of Baldwin County, Alabama (Sales & Use Tax Department), do hereby acknowledge and affirm that the totals as listed and set out in the above herein. Furthermore, the person(s) and/or entity(ies) as listed herein is/are in fact the actual taxpayer(s) with outstanding tax balances owing to Baldwin County as of the date shown above.



By: [Signature]
 Title: Baldwin County Sales & Use Tax Coordinator
 Date: September 14, 2015

STATE OF ALABAMA
 COUNTY OF BALDWIN

I, Susan M. McCaw, a Notary Public in and for said County in said State, hereby certify that Heather A. Gwynn, whose name is signed to the foregoing instrument, has sworn to and subscribed to before me given under my hand and official seal this 14th day of September, 2015.

Notary Public: [Signature]
 My Commission Expires August 07, 2017

ISSUE 100% PENALTY LETTER

- ⦿ Note: this step is only applicable if the taxpayer is an entity *other than* a sole proprietorship
 - If the business *is* a sole proprietorship, steps 4 and 5 are omitted from the process
- ⦿ If the Final Assessment has not been paid by its due date and a lien is subsequently filed against the business, a 100% Penalty Letter is then issued to the owners, officers, and/or responsible parties of the business
- ⦿ This letter states that a lien will be filed against these individuals *personally* if the tax liability for the period in question is not resolved within thirty days of the issuance of the letter

STEP 5: ISSUE 100% PENALTY LETTER



BALDWIN COUNTY
SALES & USE TAX DEPARTMENT
P.O. Box 169
ROBERTSDALE, ALABAMA 36567

(251) 928-3002 Eastern Shore
(251) 943-6061 South Baldwin
(251) 937-9561 North Baldwin
(251) 972-6836 FAX

September 14, 2015

Re: Baldwin County Sales & Use Tax Account # [REDACTED]

Dear [REDACTED]

The Baldwin County Sales and Use Tax Department has not received payment for the following tax(es).

Tax	Period(s)	Assessment Amount
Sale	05/2015	\$ 163.00
Rent	05/2015	\$ 219.50
VRent	05/2015	\$ 276.00

Accordingly, the above assessment for sales tax owed must be paid immediately. If immediate arrangements are not made for the payment of the sales tax, the Department will proceed with its enforcement options which are authorized under Code of Alabama, 1975, §40-29-72, §40-29-73 and Rule# 810-12-1-.01 and may be implemented at any time to include but not limited to the following:

1. A lien or liens will be filed against members/officers and their personal property
2. Injunction from continuing in business
3. Seizure of any property on record
4. Sales of any property on record
5. All provisions authorizing criminal prosecution

Demand is hereby made for the immediate payment of **\$658.50** representing the outstanding balance due. If suitable arrangements for the payment of this trust fund tax liability are not made within **thirty (30) days** from the date of this letter, the department will proceed to exercise its enforcement rights under Alabama law.

Please note that failure to remit future taxes in a timely manner may result in the department seeking future enforcement options.

It is imperative that you contact Baldwin County Sales & Use Tax Department at one of the numbers listed above to make arrangements to pay the delinquent taxes that are due by your business.

Sincerely,

Heather A. Gwynn
Baldwin County Sales & Use Tax Coordinator

FILE TAX LIEN ON THE BUSINESS OWNER(S)

- ⦿ If the company is a sole proprietorship
 - A lien is filed on the owners, officers, and/or responsible parties of the business personally for the amount of the Final Assessment plus increased interest *immediately* upon the expiration of the Final Assessment
- ⦿ If the company is an entity *other than* a sole proprietorship
 - If the lien on the business entity has not been satisfied within thirty days of the issuance of the 100% Penalty Letter, a lien is filed on the owners, officers, and/or responsible parties of the business personally for the amount of the Final Assessment plus increased interest

FILE TAX LIEN ON THE BUSINESS OWNER(S)

STATE OF ALABAMA)
 COUNTY OF BALDWIN)

NOTICE / TAX LIEN

BALDWIN COUNTY SALES & USE TAX DEPARTMENT
 P O BOX 189
 ROBERTSDALE, AL. 36567

vs.
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]

BALDWIN COUNTY, ALABAMA
 TIM RUSSELL, PROBATE JUDGE
 Filed/Recd: 11/18/2015 2:19 PM
 TOTAL \$ 0.00
 1 Pages

PHYSICAL ADDRESS:
 [REDACTED]
 [REDACTED]

TAXPAYER ID [REDACTED]


Know all persons by these presence, that as provided by, but not limited to, §40-1-1 et seq. and 40-29-1 et seq. of the Code of Alabama 1975, we are giving a notice that taxes (which may include interest, fees and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of Baldwin County on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

If the taxpayer(s) subject hereto disputes the claim as herein described, the advice of an attorney should be sought, and reference should, at least, be made to §40-2A-1 et seq. of the Code of Alabama 1975.

Invoice Number	Tax Type	Tax Period	Final Assessment Notice	Unpaid Balance of Assessment				
				Tax	Penalty	Interest	Fees	Total
50261	SALE	05/15	07/10/2015	\$100.00	\$60.00	\$4.63	\$0.00	\$164.63

I, Heather A. Gwynn, an authorized representative of Baldwin County, Alabama (Sales & Use Tax Department), do hereby acknowledge and affirm that the totals as listed and set out in the above herein. Furthermore, the person(s) and/or entity(ies) as listed herein is/are in fact the actual taxpayer(s) with outstanding tax balances owing to Baldwin County as of the dates as also shown above.

By: [Signature]
 Title: Baldwin County Sales & Use Tax Coordinator
 Date: November 04, 2015


 STATE OF ALABAMA
 COUNTY OF BALDWIN

I, Susan M. McCaw, a Notary Public in and for said County in said State, hereby certify that Heather A. Gwynn, whose name is signed to the foregoing instrument, has sworn to and subscribed to before me given under my hand and official seal this 4th day of November, 2015.

Notary Public: [Signature]
 My Commission Expires: August 07, 2017

ISSUE DISTRICT ATTORNEY LETTER

- ◎ A District Attorney Letter is issued to a taxpayer if at least one of the following circumstances exists:
 1. An outstanding lien is in place against the taxpayer for a total amount that exceeds \$5,000.00
 2. There are two or more outstanding liens in place against the taxpayer
- ◎ This letter states that criminal charges may be filed against the taxpayer if the lien(s) are not satisfied within ten days of the date of the letter

ISSUE DISTRICT ATTORNEY LETTER

OFFICE OF THE DISTRICT ATTORNEY

Chief Assistant
District Attorney

W. Rushing Payne, Jr.

Assistant District Attorneys

Brett Matthew Anderson
Trey Canida
Michaelyn S. Gohler
Teresa G. Heinz
G. Ray Kolb, Jr.
Matthew A. Laymon
Beth S. Nichols



HALLIE S. DIXON
District Attorney
Twenty-Eighth Judicial Circuit
Post Office Box 1269 Bay Minette, Alabama 36507
January 5, 2014

Assistant District Attorney
Division Chief

Christi R. Kolb

Assistant District Attorneys

John M. Oxford, Jr.
Chandra D. Paul
Tara S. Ratz
Katy N. Sipper
Chalca Tisdale
Megan B. Webb

[REDACTED]

RE: DELINQUENT TRUST FUND TAXES, i.e., Sales, Use, Rental, etc.

Dear [REDACTED]

Your name has been forwarded to the Baldwin County District Attorney's Office by the Baldwin County Sales and Use Tax Department to be reviewed for **criminal prosecution**.

A review of the records that the Baldwin County Sales and Use Tax Department has provided to the District Attorney's Office indicates that you have failed to pay the trust fund taxes for your business as required by law. Their records further reflect that you have not filed any appeal of the taxes due.

According to the Alabama Code §40-29-112 (1975), failure to pay these taxes may subject you to criminal prosecution (See Attached Exhibit A).

If you believe the information that the Baldwin County Sales and Use Tax Department has provided to our office regarding your business is incorrect or payment has already been made please contact **Heather A. Gwynn**, Sales and Use Tax Coordinator, 22070 Hwy 59, Robertsdale, AL 36567 or P. O. Box. 189, Robertsdale, AL 36567, (251) 970-4073, or **Trent Wilhelm**, Baldwin County District Attorney's Office at (251) 937-0274, to review this matter. If the Baldwin County District Attorney's Office has not heard from you within ten (10) days of the date of this letter, we will assume that the information provided to us by the county sales and use tax department is correct and we may proceed with criminal charges.

Sincerely,

TREY CANIDA
Assistant District Attorney

TC/rar

EXHIBIT A

Alabama Code Section §40-29-112 states in part:

"Any person required under this title to pay any **estimated tax or tax**, or required by this title or by regulations made under authority thereof to make a return (other than a return required under §40-18-82), keep any records, or supply any information, who **willfully fails to pay such estimated tax or tax**, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000.00 (\$100,000.00 in the case of a corporation), or imprisoned not more than one year, or both, together with the cost of prosecution."

FILE COMPLAINT/COURT SUMMONS

- ⦿ If the lien(s) have not been satisfied or a payment agreement has not been reached within thirty days of the date of the District Attorney letter, a Complaint/Court Summons is issued by the County Clerk's office
- ⦿ Following the Complaint/Court Summons issuance, the taxpayer is served with a notice to appear in court
- ⦿ Our office is notified of the court date that has been assigned

FILE COMPLAINT/COURT SUMMONS

State of Alabama Unified Judicial System	COMPLAINT <small>(Felonies, Misdemeanors, or Violations- District Court or Municipal Court)</small>	Warrant Number _____
Form C-63 Rev. 11/92		Case Number _____
IN THE _____ DISTRICT COURT OF _____ BALDWIN COUNTY ALABAMA <small>(Circuit, District, of Municipal) (Name of Municipality or County)</small>		
<input type="checkbox"/> STATE OF ALABAMA v. _____, Defendant <input type="checkbox"/> MUNICIPALITY OF _____, Defendant		
<p>Before me, the undersigned authority, personally appeared this day the undersigned complainant who, upon first being duly sworn, states on oath that he/she has probable cause for believing, and does believe, that _____, Defendant, whose name is otherwise unknown to the complainant was operating a place of business in Baldwin County, Alabama and was engaged in the retail sales of tangible personal property within the State of Alabama, and being required to collect, file, and pay the taxes in accordance with the Revenue Laws of Alabama, did willfully fail to file and/or pay said taxes (in violation of §40-29-112, Code Supp.) for the month(s) of <u>March 2012 thru January 2013</u> in the total amount of <u>\$4,420.44</u>, said tax returns and remittance due to be filed and paid to the Baldwin County Sales & Use Tax Department on/or before the 20th of the month following the month in which said taxes enforced by the Department were due,</p> <p>_____ is criminally liable under §13A-2-26 of the Code of Alabama, 1975, as amended, for such willful failure to file and/or pay said taxes he/she performed or caused to be performed in the name of _____, which said offense was committed against the peace and dignity of the State of Alabama.</p> <p>in violation of</p> <input type="checkbox"/> Section <u>840-29-112</u> , Code of Alabama 1975, as amended.		
Sworn to and Subscribed before me this _____ day of _____,	Complainant 22070 Highway 59 P O Box 189 Robertsdale, AL 36567 <u>(251) 970-4073 or (251) 972-6844</u> Telephone Number _____	
Judge/Magistrate/Warrant Clerk _____		
WITNESSES		
NAME	ADDRESS	TELEPHONE NUMBER
Sales & Use Tax Department	22070 Highway 59 P O Box 189 Robertsdale, AL 36567	(251) 970-4073 or (251) 972-6844
Additional Witnesses on Reverse Side.		

State of Alabama Unified Judicial System	SUMMONS TO APPEAR	Summons Number _____
Form C-77 Rev. 1/91		Case Number _____
IN THE _____ District COURT OF _____ Baldwin County ALABAMA <small>(Circuit or District) (Name of County)</small>		
<input type="checkbox"/> STATE OF ALABAMA v. _____, Defendant _____ Defendant		
IDENTIFICATION OF DEFENDANT		
Name _____	Date of Birth _____	Age _____
Address _____		Phone _____
Race _____	Sex _____	Height _____ Weight _____ Hair _____ Eyes _____
Social Security Number _____		
Employed by _____		
Other _____		
<input checked="" type="checkbox"/> Probable cause has been found on a Complaint filed against you in this Court. <input type="checkbox"/> An Indictment has been returned by the grand jury of this county, charging you with the offense(s) of: _____ Failure to pay taxes as required by Code of Alabama, 1975 as amended.		
In violation of Section(s) _____ Section 40-29-112, Ala. Code 1975.		
YOU ARE THEREFORE ORDERED TO APPEAR IN PERSON BEFORE THIS COURT AS FOLLOWS:		
PLACE: _____		
DATE: _____		
YOU ARE ALSO ORDERED TO APPEAR AS FOLLOWS AND BRING THIS SUMMONS WITH YOU:		
OFFICE: _____		
LOCATED AT: _____		
DATE: _____ TIME: _____		
FOR THE PURPOSE(S) OF: <input type="checkbox"/> Photographing <input type="checkbox"/> Fingerprinting		
IF YOU FAIL TO APPEAR AS HEREIN ORDERED, or if there appears to be reasonable cause to believe that you will fail to appear, an Arrest Warrant shall be issued for your arrest. Your appearance or failure to appear may be taken into consideration by the Court in any consideration of conditions of release (bail), probation, or suspension of sentence in your case.		
Date _____	Judge/Magistrate _____	
RETURN ON SERVICE		
<input type="checkbox"/> Return receipt of certified mail served on _____ and received in this office on _____, (Attached copy of return receipt)		
I certify that I personally delivered a copy of the Summons to Appear to _____		
_____ in _____ County, Alabama on _____		
Date: _____	By: _____	Title: _____
Server's Signature _____		
COURT RECORD (Original)	DEFENDANT (Copy)	ADDITIONAL (Copy)

COURT APPEARANCE

- ⦿ If the taxpayer appears in court as assigned, they may either
 - Enter into a court administered payment plan agreement
 - Issue payment in full to Baldwin County
 - Contest the criminal charges
 - Involves appealing to a Grand Jury
- ⦿ If the taxpayer does not appear in court as assigned, an alias warrant is issued for their arrest

QUESTIONS?