

# Alabama Department of Revenue

News Release

April 10, 2003

## State Filing Extension Granted to Alabamians Serving in Operations Enduring Freedom/Iraqi Freedom

*Montgomery, April 10, 2003*—Gov. Bob Riley on Thursday instructed State Revenue Commissioner Dwight Carlisle to issue an order granting an automatic extension of time for filing Alabama individual income tax returns to all Alabama military personnel serving in Operations Enduring Freedom and Iraqi Freedom.

“Due to the critical situation in the Arabian Peninsula areas, and the number of Alabama military personnel serving in that region, by the authority given under §40-2-11(13) *Code of Alabama, 1975*, the Alabama Department of Revenue will extend the 2002 individual income tax-year filing deadline for qualified military personnel serving in Operation Enduring Freedom/Iraqi Freedom for 180 days, following the termination of the individual’s service in the operations,” announced Carlisle.

The commissioner’s order applies to all active duty personnel, reserve personnel, and National Guard personnel serving in Operation Enduring Freedom/Iraqi Freedom. As part of Alabama’s tax relief effort, Commissioner Carlisle also announced that military pay received by personnel actively serving in designated combat zones or in other areas certified by the U.S. Department of Defense for combat zone tax benefits is exempt from Alabama income tax (§40-18-3, *Code of Alabama, 1975*). Alabama taxpayers seeking this relief are asked to write “Combat Zone,” along with their date of deployment on the front of their Alabama returns.

Under the state filing extension order, Alabama military personnel serving in Operation Enduring Freedom/Iraqi Freedom and their spouses—if filing a joint Alabama income tax return—will be granted an automatic filing extension of 180 days following

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the individual's termination of service in Operation Enduring Freedom/Iraqi Freedom. The termination of the individual's service in Operation Enduring Freedom/Iraqi Freedom is determined, whichever is later, by (1) the last day the individual is in a designated combat zone or qualified hazardous duty area or has qualified service outside of the combat zone or qualified hazardous duty area, or (2) the last day of any continuous qualified hospitalization for injury from service in the combat zone or qualified hazardous duty area or while performing qualifying service outside of the combat zone or qualified hazardous duty area.

Combat zones are designated by an Executive Order from the President as areas in which the U.S. Armed Forces are engaging or have been engaged in combat. Since Jan. 17, 1991, by Executive Order No. 12744, the following areas, as well as the air spaces above, have been designated as combat zones:

- the Persian Gulf,
- the Red Sea,
- the Gulf of Oman,
- the part of the Arabian Sea north of 10 degrees North latitude and west of 68 degrees East longitude,
- the Gulf of Aden, and
- the total land areas of Bahrain, Iraq, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates.

Since Sept. 19, 2001, Afghanistan, including the air space above, has been designated as a combat zone.

In addition, the Department of Defense has certified these locations for combat zone tax benefits due to their direct support of military operations in the Afghanistan combat zone, beginning on the listed dates:

- Pakistan, Tajikistan and Jordan—Sept. 19, 2001
- Incirlik Air Base, Turkey—Sept. 21, 2001
- Kyrgyzstan and Uzbekistan—Oct. 1, 2001

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- Philippines—Jan. 9, 2002
- Yemen—April 10, 2002
- Djibouti—July 1, 2002

“We in the department fully appreciate the many hardships placed upon our service personnel and their families during this time, and the many personal sacrifices which these men and women have made. We will endeavor to provide whatever support and assistance we can during this time. We share the hope, as all Americans do, that very soon our service personnel will return home,” said Carlisle.

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DWIGHT CARLISLE  
Commissioner

# State of Alabama Department of Revenue

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CYNTHIA UNDERWOOD  
Assistant Commissioner

LEWIS A. EASTERLY  
Secretary

## ORDER OF THE COMMISSIONER OF REVENUE

Due to the hardships placed on military personnel from the state of Alabama serving in Operation Enduring Freedom/Operation Iraqi Freedom, under the power granted to me by §40-2-11(13), *Code of Alabama 1975*, I hereby issue the following order:

### I. GENERAL RULE

#### (A) EXTENSION OF TIME FOR FILING INDIVIDUAL INCOME TAX RETURNS.

For purposes of applying the income tax laws of the state of Alabama with respect to the filing of individual income tax returns of any individual who performed services in Operation Enduring Freedom/Operation Iraqi Freedom, such individual is granted an extension of 180 days from the termination of said service to file an Alabama individual income tax return and pay any additional tax determined to be owed without payment of penalty.

#### (B) SERVICE IN OPERATION ENDURING FREEDOM/OPERATION IRAQI FREEDOM. For purposes of this section,

(1) IN GENERAL---. The term *Enduring Freedom/Iraqi Freedom Service* means any service in a unit of the Armed Forces of the United States (as defined in §7701(a) (15) of the *United States Code*) or in support of any such unit if,

(a) such service is performed in a designated combat zone, and

(b) such service is performed during the period that there is in effect a designation by the President that such unit is part of the Enduring Freedom/Iraqi Freedom operations.

(2) HOSPITALIZATION. An individual shall be treated as performing Operation Enduring Freedom/Operation Iraqi Freedom services during any period of continuous hospitalization attributable to an injury received while performing Operation Enduring Freedom/Operation Iraqi Freedom services—provided that such hospitalization does not exceed five (5) years.


### II. SPECIAL RULES.

(A) APPLICATION TO SPOUSE. The provisions of this section shall apply to the spouse of the individual entitled to the benefits in subsection I (A).

(B) MISSING STATUS. The period of service referred to in subsection I (B) shall include the period during which an individual entitled to benefits under subsection I (A) is in missing status (within the meaning of §6013(f)(3) of the *United States Code*).

Entered this 10th day of April, 2003.

SIGNED

  
Dwight Carlisle  
Commissioner of Revenue

ATTEST



Lewis A. Easterly  
Secretary of Department