

Alabama Department of Revenue

News Release
May 16, 2003

State Filing Extensions Granted to Alabama Storm Victims

Montgomery, May 16, 2003—Gov. Bob Riley on Friday instructed State Revenue Commissioner Dwight Carlisle to issue an order granting automatic Alabama filing extensions to taxpayers located in one of the 32 federally-declared disaster areas who suffered property damage and/or personal injury as a result of storms and tornadoes which struck those areas beginning May 4, 2003.

The 32-county area includes: Barbour, Bibb, Blount, Bullock, Calhoun, Chambers, Cherokee, Clay, Cleburne, Colbert, Coosa, Cullman, DeKalb, Etowah, Jackson, Jefferson, Lauderdale, Lawrence, Lee, Limestone, Macon, Madison, Marshall, Morgan, Randolph, Russell, St. Clair, Shelby, Talladega, Tallapoosa, Tuscaloosa, and Walker counties.

“Revenue, along with other state agencies, is working with Governor Bob Riley’s office to assist storm victims and their families during this time,” said State Revenue Commissioner Dwight Carlisle.

“The extension allows taxpayers with state tax liabilities to have until July 20, 2003, to file Alabama tax returns and pay taxes/fees that would have been due after May 4, 2003, and before July 20, 2003, and remit taxes/fees without being subject to penalties and discount loss,” he explained.

To qualify for this relief, affected taxpayers should write “May Storms/Tornadoes 2003” in red ink on any return/report that relies on this filing extension relief. For more information, contact the following Revenue offices below:

Corporate income tax, individual income tax, income tax withholding: Individual and Corporate Tax Division, (334) 242-1000.

—MORE—

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Sales tax, use tax, lodgings tax, rental and leasing tax, Medicaid pharmaceutical services tax, Medicaid nursing facility tax, tobacco tax, motor fuel tax, gasoline tax, oil and gas severance tax, aviation fuel tax, mobile communication services tax, coal severance tax, contractors' gross receipts tax, iron ore severance tax, lubricating oils tax, underground and aboveground storage tank trust fund, utility gross receipts tax, and the dry cleaning trust fund fee: Sales and Use Tax: (334) 242-1490; Business Tax: (334) 242-9600.

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Contact for more information:

ADOR Media Affairs Office: Carla A. Snellgrove or Carolyn Blackstock: (334) 242-1390; FAX: (334) 242-0550

www.ador.state.al.us.



DWIGHT CARLISLE
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132
(www.ador.state.al.us)

CYNTHIA UNDERWOOD
Assistant Commissioner

LEWIS A. EASTERLY
Secretary

ORDER OF THE COMMISSIONER OF REVENUE

Due to the extreme hardships placed on Alabama taxpayers who are located in Barbour, Bibb, Blount, Bullock, Calhoun, Chambers, Cherokee, Clay, Cleburne, Colbert, Coosa, Cullman, DeKalb, Etowah, Jackson, Jefferson, Lauderdale, Lawrence, Lee, Limestone, Macon, Madison, Marshall, Morgan, Randolph, Russell, St. Clair, Shelby, Talladega, Tallapoosa, Tuscaloosa, and Walker counties and who reside in locations which have been declared disaster areas by the President of the United States as the result of severe storms and tornadoes which occurred beginning May 4, 2003, 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 MONTHLY, QUARTERLY, OR ANNUAL RETURNS/REPORTS. For purposes of applying the Income Tax, Sales and Use Tax, Medicaid Pharmaceutical Services Tax, Medicaid Nursing Facility Tax, Tobacco Tax, Motor Fuel Tax, Gasoline Tax, Oil and Gas Severance Tax, Aviation Fuel Tax, Mobile Communication Services Tax, Coal Severance Tax, Contractors' Gross Receipts Tax, Iron Ore Severance Tax, Lodgings Tax, Lubricating Oils Tax, Rental and Leasing Tax, Underground and Aboveground Storage Tank Trust Fund, Utility Gross Receipts Tax, and the Dry Cleaning Trust Fund Fee with respect to the filing of required monthly and quarterly returns or reports of any Alabama taxpayer who is located in one of the declared disaster areas, who suffered extensive property damage and/or personal injury and who has Alabama tax liabilities, such person, firm, or corporation is granted a filing extension until July 20, 2003, to file Alabama tax returns or pay taxes for those Alabama taxes/fees enumerated above that would have been due on or after May 4, 2003, and before July 20, 2003, and remit the amount of tax due to the State of Alabama without payment of penalty and loss of applicable discount.

(b) DISASTER AREAS. For purposes of this section,

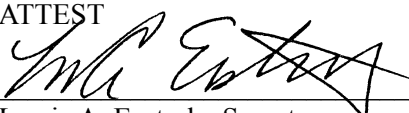
(1) IN GENERAL— Disaster areas are defined as those geographical areas or locations that are declared by the President of the United States when a determination is made that the disaster, whether manmade or natural, is beyond the capabilities of local and state resources.

Entered this 16th day of May 2003

SIGNED


Dwight Carlisle, Commissioner
Alabama Department of Revenue

ATTEST


Lewis A. Easterly, Secretary
Alabama Department of Revenue