

# Alabama Department of Revenue

News Release  
May 12, 2014

## Alabama Tax Filing Extensions Offered to Storm Victims in Nine Alabama Counties

*Montgomery*—The Alabama Department of Revenue (ADOR) announced today that it will offer individual and business taxpayers impacted by the recent severe storms, tornadoes, straight-line winds and flooding that occurred beginning April 28, 2014, in parts of Alabama similar Alabama tax filing extensions as offered by the Internal Revenue Service.

The Alabama tax relief offered allows taxpayers located in the federally-declared disasters areas of Baldwin, Blount, DeKalb, Etowah, Jefferson, Lee, Limestone, Mobile, and Tuscaloosa counties, or whose business operations are located in those counties, until Oct. 15, 2014, to file certain Alabama tax returns that have a due date falling between April 28, 2014, and Oct. 15, 2014. This relief includes:

- Income Tax Withholding returns due for monthly filers May 15, 2014; June 16, 2014; July 15, 2014; Aug. 15, 2014; and Sept. 15, 2014.
- Income Tax Withholding quarterly returns due for quarterly filers July 31, 2014.
- Estimated Personal Income Tax returns due June 16, 2014, and Sept. 15, 2014.
- Estimated Corporate Income Tax returns (for calendar year taxpayers) due June 16, 2014, and Sept. 15, 2014.
- Any other related income tax returns due during this extension period, including Business Privilege Tax returns, as well as those related returns filed by Pass-through Entities.

Late filing and payment penalties will be waived upon request for those affected taxpayers seeking this relief. **Alabama's tax laws have no provision for the waiver of interest.**

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Add One  
May 12, 2014

Relief measures for other taxes administered by the ADOR will be handled on a case-by-case basis.

The ADOR advises those affected taxpayers to identify their returns/reports by writing in red ink “**April 2014 Storms**” on any state paper return/report which relies on this filing extension relief. Those taxpayers filing electronic returns and seeking tax relief should contact the appropriate ADOR division office. Contact telephone numbers are provided below.

<b>Income Tax Withholding</b>	<b>(334) 242-1300</b>
<b>Estimated Personal Income Tax</b>	<b>(334) 242-1099</b>
<b>Corporate Income Tax</b>	<b>(334) 242-1200</b>
<b>Pass-through Entities</b>	<b>(334) 242-1033</b>
<b>Business Privilege Tax</b>	<b>(334) 353-7923</b>

Reference: FEMA DR-4176-AL

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**Media contact for more information:**

ADOR Media Affairs Office: Carla A. Snellgrove or Carolyn G. Blackstock:  
Telephone: (334) 242-1390; FAX: (334) 242-0550  
Web Site: [www.revenue.alabama.gov](http://www.revenue.alabama.gov)



JULIE P. MAGEE  
Commissioner

# State of Alabama Department of Revenue

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MICHAEL E. MASON  
Assistant Commissioner

JOE W. GARRETT, JR.  
Deputy Commissioner

CURTIS E. STEWART  
Deputy Commissioner

## ORDER OF THE COMMISSIONER OF REVENUE

Due to the extreme hardships placed on Alabama taxpayers who reside in locations or who have business operations in areas that are declared disaster areas by the President of the United States as a result of the severe weather which occurred beginning April 28, 2014, 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 and QUARTERLY RETURNS/REPORTS.** For purposes of applying the Income Tax, Income Tax Withholding, and Business Privilege Tax laws with respect to the filing of required monthly and quarterly returns or reports of any Alabama taxpayer who is located or whose business operation is located in one of the declared disaster areas and who has Alabama tax liabilities, such person, firm, or corporation is granted a filing extension through October 15, 2014, to file Alabama tax returns for those state taxes enumerated above that have a filing due date occurring on or after April 28, 2014, and on or before October 15, 2014, without payment of penalty.

(b) **INTEREST.** Alabama's tax laws have no provision for the waiver of interest.

(c) **LATE PAYMENT PENALTY.** Late payment penalties will be waived for affected taxpayers covered under this filing extension order.

(e) **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. Disaster areas defined under this order will include the same geographical areas included under any federal tax relief.

Entered this 12<sup>th</sup> day of May 2014

SIGNED

Julie P. Magee, Commissioner  
Alabama Department of Revenue

ATTEST

Michael E. Mason, Assistant Commissioner  
Alabama Department of Revenue