

# Alabama Department of Revenue

Information Release

Sept. 14, 2004

## Alabama Tax Relief Offered to Residents Affected by Hurricane Ivan

Montgomery, Ala.—The Alabama Department of Revenue (ADOR) announced today that Alabama tax relief filing measures will be offered to affected business taxpayers located in Alabama counties struck by Hurricane Ivan.

State Revenue Commissioner Tom Surtees issued a tax filing and payment extension order today extending the upcoming Sept. 20, 2004, filing date for 30 days. Filing and payment dates for state tax returns normally due Sept. 20, 2004, will be extended until Oct. 20, 2004, for affected Alabama taxpayers located in counties struck by Hurricane Ivan.

Relief measures will be handled on a case-by-case basis. **Late filing and late payment penalties will be waived for a tax return that is due to be filed or a tax that is due to be paid on or by Sept. 20, 2004, provided the return is filed and the tax is paid by Oct. 20, 2004. Alabama's tax relief does not include the waiver of interest.**

Taxpayers who are eligible for the relief should add the following designation in red ink at the top of any Alabama "paper" returns they file: "IVAN." Those taxpayers who file electronic returns should contact the appropriate ADOR division office for instructions on how to qualify for the extension.

Individual and Corporate Tax Division (334) 242-1000

Sales, Use and Business Tax Division (334) 242-1490

ADOR WEB SITE ADDRESS: [www.ador.state.al.us](http://www.ador.state.al.us)

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**Media 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](http://www.ador.state.al.us)

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G. THOMAS SURTEES  
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

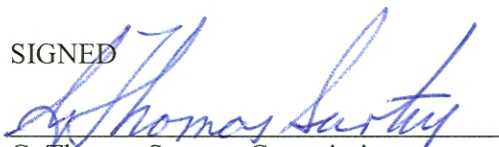
Due to the extreme hardships placed on Alabama taxpayers who reside in locations that are declared disaster areas by the President of the United States as the result of Hurricane Ivan, beginning Sept. 20, 2004, under the power granted to me by §40-2-11(13), *Code of Alabama 1975*, I hereby issue the following order:

### I. GENERAL RULE


- (a) **EXTENSION OF TIME FOR FILING MONTHLY, QUARTERLY 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 Telecommunications Service Tax, Coal Severance Tax, Contractors' Gross Receipts 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 laws 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 through Oct. 20, 2004, to file Alabama tax returns or pay taxes for those Alabama taxes/fees enumerated above that would have been due on or after Sept. 20, 2004, and by Oct. 20, 2004, and remit the amount of tax due to the State of Alabama without payment of penalty.
- (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 14<sup>th</sup> day of September 2004

SIGNED

  
G. Thomas Surtees, Commissioner  
Alabama Department of Revenue

ATTEST

  
Lewis A. Easterly, Secretary  
Alabama Department of Revenue