

Alabama Department of Revenue

News Release
Jan. 30, 2007

Alabama Taxpayers Have Until April 17 to File and Pay *Alabama Will Follow Federal Tax Filing and Payment Date*

Montgomery—The Alabama Department of Revenue (ADOR) announced today that Alabama taxpayers will have until Tuesday, April 17, 2007, to file their 2006 Alabama returns and pay any tax due.

State Revenue Commissioner Tom Surtees authorized the extra filing and payment time to allow the 2006 Alabama return filing and payment deadline date to coincide with the recently-announced April 17, 2007, federal tax-filing and payment deadline date.

The April 17, 2007, deadline will apply to the following:

- 2006 Alabama individual income tax returns, whether filed electronically or on paper.
- Requests for an automatic six-month tax-filing extension, whether submitted electronically or on a paper Form 4868A.
- Individual estimated tax returns and payments for the first quarter of 2007 (Form 40ES).
- Any other Alabama income, financial institution excise, or business privilege tax returns, administered by the ADOR, having an April 15, 2007, filing and payment deadline date.

For information concerning any federal returns affected by the April 17 filing deadline date, taxpayers are encouraged to visit the IRS Web site at www.irs.gov.

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Media contact for more information:

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G. THOMAS SURTEES
Commissioner

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CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ORDER OF THE COMMISSIONER OF REVENUE

Under the power granted to me by §40-2-11(13), *Code of Alabama 1975*, I hereby issue the following order which extends the filing and payment deadline date for certain Alabama tax returns and tax payments normally due April 15, 2007, to April 17, 2007, the same deadline date for certain federal tax returns and payments.

I. GENERAL RULE

- (a) **EXTENSION OF TIME FOR FILING AND PAYMENT.** For purposes of applying the Income Tax, Financial Institution Excise Tax, and Business Privilege Tax laws with respect to the filing of required annual, quarterly, or monthly returns having an April 15, 2007, filing and payment deadline date, Alabama taxpayers are granted an extension through April 17, 2007, to file the following Alabama income tax returns or extension requests and remit the amount of tax due to the State of Alabama without payment of penalty:
- 2006 Alabama individual income tax returns, whether filed electronically or on paper.
 - Requests for an automatic six-month tax-filing extension, whether submitted electronically or on a paper Form 4868A.
 - Individual estimated tax returns and payments for the first quarter of the 2007 tax year (Form 40ES).
 - Any other Alabama income, financial institution excise, or business privilege tax returns, administered by the ADOR, having an April 15, 2007, filing and payment deadline date.
- (b) **FEDERAL FILING AND PAYMENT DEADLINE DATE.** For purposes of this section, by federal law, filing and payment deadlines that fall on a Saturday, Sunday, or legal holiday are timely satisfied if met on the next business day. Under a federal statute, holidays observed in the District of Columbia have impact nationwide on tax issues, not just in the District of Columbia. Under recently-enacted city legislation, April 16 is a holiday in the District of Columbia. (Reference IR-2007-15, "Taxpayers Have Until April 17 to File and Pay," dated Jan. 24, 2007.)

Entered this 30th day of January 2007.

SIGNED

G. Thomas Surtees, Commissioner
Alabama Department of Revenue

ATTEST

Lewis A. Easterly, Secretary
Alabama Department of Revenue