

Alabama Department of Revenue

Information Release
Sept. 14, 2004

Alabama Tax Relief Offered to Florida Hurricane Victims

Montgomery, Ala.—The Alabama Department of Revenue (ADOR) announced today that Alabama tax relief filing measures will be offered to affected individual and business taxpayers located in the Presidential Disaster Areas struck by Hurricane Frances, beginning Sept. 3, 2004, who are unable to file Alabama tax returns and make timely tax payments due to the destruction caused by the storm. The ADOR also announced that State Revenue Commissioner Tom Surtees had issued an amended order lengthening the extension period the ADOR had earlier granted for disaster areas struck by Tropical Storm Bonnie and Hurricane Charley.

Florida residents seeking this relief are asked to contact the following division offices within the Alabama Department of Revenue:

Individual and Corporate Tax Division	(334) 242-1000
Corporate Income Tax	(334) 242-1200
Withholding Tax	(334) 242-1300
Business Privilege Tax	(334) 353-7923
Sales, Use and Business Tax Division	(334) 242-1490

ADOR WEB SITE ADDRESS: www.ador.state.al.us

Relief measures will be handled on a case-by-case basis and are similar to the relief granted by the Internal Revenue Service. **For taxpayers affected by Hurricane Frances, the designated period for extensions is Sept. 3, 2004, through Dec. 30, 2004. 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 during the period Sept. 3, 2004, through Dec. 30, 2004, provided the return is filed and the tax is paid by Dec. 30, 2004. For**

—MORE—

taxpayers affected by Tropical Storm Bonnie or Hurricane Charley, the designated period for extensions is Aug. 11, 2004, through Dec. 30, 2004. Alabama's tax relief does not include the waiver of interest.

The Hurricane Frances disaster areas identified in ADOR's extension order include the following 42 Florida counties: Alachua, Baker, Bradford, Brevard, Broward, Charlotte, Citrus, Clay, Columbia, DeSoto, Dixie, Duval, Flager, Gilchrist, Glades, Hardee, Hendry, Hernando, Highlands, Hillsborough, Indian River, Lake, Lee, Levy, Marion, Martin, Miami-Dade, Nassau, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Seminole, St. Johns, St. Lucie, Sumter, Union, and Volusia.

The Tropical Storm Bonnie and Hurricane Charley disaster areas identified in ADOR's extension order include the following 26 Florida counties: Brevard, Charlotte, Collier, DeSoto, Dixie, Duval, Flagler, Glades, Hardee, Hendry, Highlands, Indian River, Lake, Lee, Levy, Manatee, Monroe, Okeechobee, Orange, Osceola, Pasco, Polk, St. Johns, Sarasota, Seminole, and Volusia.

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

For information on federal tax relief for taxpayers affected by the recent storms, visit the IRS Web site at www.irs.gov/newsroom/index.html. Listings of the various counties covered under the Presidential Disaster Area are detailed.

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



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 Florida residents who are Alabama taxpayers, and who reside in locations that have been declared or are subsequently declared disaster areas by the President of the United States as the result of Hurricane Frances, beginning Sept. 3, 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 Dec. 30, 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. 3, 2004, and by Dec. 30, 2004, and remit the amount of tax due to the State of Alabama without payment of penalty.

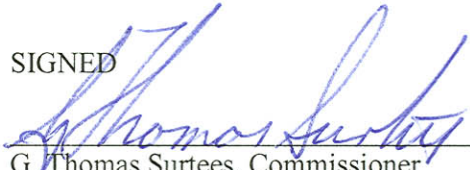
(b) DISASTER AREAS. For purposes of this section,

(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.

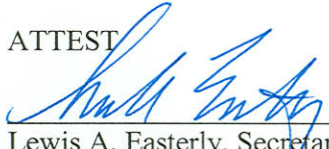
(2) AREAS--. According to an Internal Revenue Service Bulletin IR-2004-115, dated Sept. 13, 2004, the disaster area consists of 42 Florida counties: Alachua, Baker, Bradford, Brevard, Broward, Charlotte, Citrus, Clay, Columbia, DeSoto, Dixie, Duval, Flagler, Gilchrist, Glades, Hardee, Hendry, Hernando, Highlands, Hillsborough, Indian River, Lake, Lee, Levy, Marion, Martin, Miami-Dade, Nassau, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, St. Johns, St. Lucie, Sumter, Union, and Volusia.

Entered this 14th day of September 2004

SIGNED


G. Thomas Surtees, Commissioner
Alabama Department of Revenue

ATTEST


Lewis A. Easterly, Secretary
Alabama Department of Revenue



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132

(www.ador.state.al.us)

AMENDED ORDER OF THE COMMISSIONER OF REVENUE

CYNTHIA UNDERWOOD
Assistant Commissioner

LEWIS A. EASTERLY
Secretary

Due to the extreme hardships placed on Florida residents who are Alabama taxpayers, and who reside in locations that have been declared or are subsequently declared disaster areas by the President of the United States as the result of Tropical Storm Bonnie and Hurricane Charley, beginning Aug. 11, 2004, under the power granted to me by §40-2-11(13), *Code of Alabama 1975*, I hereby issue the following amended order:

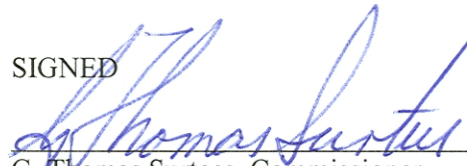
I. GENERAL RULE

(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~~, Dec. 30, 2004, to file Alabama tax returns or pay taxes for those Alabama taxes/fees enumerated above that would have been due on or after Aug. 11, 2004, and by ~~Oct. 20, 2004~~, Dec. 30, 2004, and remit the amount of tax due to the State of Alabama without payment of penalty.

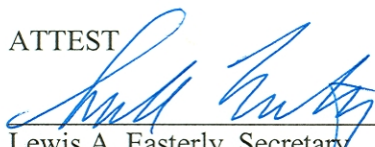
(b) DISASTER AREAS. For purposes of this section,
(1) IN GENERAL--. Disaster areas are defined as those geographical areas or locations that are declared by the President of the United States when a determination is made that the disaster, whether manmade or natural, is beyond the capabilities of local and state resources.
(2) AREAS--. According to an Internal Revenue Service Bulletin IR-2004-108, issued Aug. 16, 2004, and updated Sept. 10, 2004, the disaster area consists of ~~25~~ 26 Florida counties: Brevard, Charlotte, Collier, DeSoto, Dixie, Duval, Flagler, Glades, Hardee, Hendry, Highlands, Indian River, Lake, Lee, Levy, Manatee, Monroe, Okeechobee, Orange, Osceola, Pasco, Polk, St. Johns, Sarasota, Seminole, and Volusia.

Entered this 14th day of September 2004

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G. Thomas Surtees, Commissioner
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Lewis A. Easterly, Secretary
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