Alabama Department of Revenue

News Release Sept. 9, 2011

Alabama Tax Relief Offered to Hurricane Irene Victims

Montgomery, Ala.—The Alabama Department of Revenue (ADOR) announced today that it will offer individual and business taxpayers impacted by Hurricane Irene similar Alabama tax filing extensions as offered by the Internal Revenue Service.

The Alabama tax relief offered allows taxpayers located in a federally-declared disaster area, resulting from Hurricane Irene, until Oct. 31, 2011, to file certain Alabama tax returns that have an original or extended due date falling between Aug. 27, 2011, and Oct. 31, 2011. This relief includes:

- Corporate estimated tax returns due Sept. 15, 2011.
- Individual estimated tax returns due Sept. 15, 2011.
- Corporate extended income tax returns due Sept. 15, 2011.
- Individual extended income tax returns due Oct. 17, 2011.
- Partnership extended returns due Sept. 15, 2011.
- Financial Institution Excise extended tax returns due Oct. 17, 2011.
- Business Privilege extended tax returns due Sept. 15, 2011.
- Business Privilege extended tax returns due Oct. 17, 2011.
- Fiduciary extended tax returns due Oct. 17, 2011.

The above tax relief postpones certain tax filing and payment deadlines to Oct. 31, 2011. Alabama's tax laws have no provision for the waiver of interest.

A separate relief provision is offered to Alabama taxpayers whose tax preparers were affected by Hurricane Irene. <u>Taxpayers whose tax preparers are located in a federally-declared disaster area or who are located in an area that was under an evacuation order or a severe weather warning because of Hurricane Irene are given an extension until Sept. 22, 2011, to file certain Alabama returns normally due Sept. 15, 2011.</u>

This relief includes:

- Corporate estimated tax returns due Sept. 15, 2011.
- Individual estimated tax returns due Sept. 15, 2011.

- Corporate extended income tax returns due Sept. 15, 2011.
- Partnership extended returns due Sept. 15, 2011.
- Business Privilege extended tax returns due Sept. 15, 2011.

Late filing penalties will be waived for those affected taxpayers seeking this relief. This relief does not apply to any tax payment requirements.

Affected taxpayers requesting Alabama's tax relief must contact the Alabama Department of Revenue. Taxpayers who file "paper" returns under these relief provisions should add the following designation in red ink at the top of any Alabama "paper" return they file: "IRENE." Relief measures for other taxes administered by the ADOR will be handled on a case-by-case basis.

Taxpayers who are unable to meet future filing requirements as the result of damage caused by Hurricane Irene are urged to contact the ADOR by e-mail at www.revenue.alabama.gov, "About Us, Contacts," or at the telephone numbers provided below.

| Individual Income Tax | (334) 242-1099 |
|---------------------------------|----------------|
| Income Tax Withholding | (334) 242-1300 |
| Corporate Income Tax | (334) 242-1200 |
| Business Privilege Tax | (334) 353-7923 |
| Sales and Use Tax | (334) 242-1490 |
| Business and License Tax | (334) 242-9600 |

For information about federal tax relief measures, taxpayers are encouraged to visit the IRS Web site at www.irs.gov.

-30-

Media contact for more information:

ADOR Media Affairs Office: Carla A. Snellgrove or Carolyn G. Blackstock

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Web site: www.revenue.alabama.gov