

Alabama Department of Revenue

News Release
Oct. 27, 2005

Reminder: Alabama Estate Tax Filings No Longer Required

Montgomery—The Alabama Department of Revenue reminds taxpayers that Alabama estate tax returns, Alabama Affidavits of Estate Tax, and Alabama Estate Tax Waivers are no longer required to be filed for estates whose owners died after Dec. 31, 2004.

Federal legislation passed in 2001 authorizes the elimination of the federal estate and gift tax by 2009 and its reinstatement in 2011. Alabama's filing requirement is based on the federal estate tax credit allowed under the federal estate tax law. As a result of the federal tax changes enacted in 2001, Alabama's federal estate tax credit has been reduced proportionately over a four-year period, with the final phase-out of the credit effective Jan. 1, 2005.

The end of September 2005 marked the final reporting date for any 2004 Alabama's estate tax liabilities with the exception of any filings resulting from extension requests. If filing thresholds are met, Alabama's estate tax filings are due nine months following the decedent's death.

For additional information concerning Alabama estate tax requirements, contact the Alabama Department of Revenue, Individual and Corporate Tax Division at (334) 242-1000.

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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

WEB site address: www.revenue.alabama.gov