

Alabama Department of Revenue

Information Release
Oct. 12, 2005

ADOR Will Follow Federal Feb. 28 Extension Date for Hurricane Katrina Victims

Montgomery, Ala.—The Alabama Department of Revenue (ADOR) announced today that Alabama's filing extension relief offered to Hurricane Katrina victims will follow the Feb. 28, 2006, extension date set by the recently enacted Katrina Emergency Tax Relief Act of 2005 (H.R. 3768).

The disaster areas designated for Alabama's tax relief include the same geographical areas as those designated for federal tax relief.

The Alabama tax extensions offered allow affected taxpayers until Feb. 28, 2006, to file Alabama tax returns and submit tax payments for the following taxes: individual income tax, corporate income tax, income tax withholding, and business privilege tax. Alabama's tax extension includes the Sept. 15, 2005, and Jan. 15, 2006, due dates for estimated taxes for individuals; the Sept. 15 and Dec. 15, 2005, due dates for estimated taxes for corporations; the Sept. 15 due date for calendar-year corporate returns with automatic extensions; the Oct. 17, 2005, deadline for individuals who received a second extension for filing their 2004 Alabama individual income tax returns; and the Oct. 31, 2005, and Jan. 31, 2006, deadlines for filing quarterly income tax withholding returns.

Late filing and payment penalties will be waived for those affected taxpayers seeking this relief. Alabama's tax laws have no provision for the waiver of interest.

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 Katrina are urged to contact the ADOR by e-mail at www.revenue.alabama.gov or at the telephone numbers provided below.

Taxpayers who are eligible for the relief should write "HURRICANE KATRINA" in red ink at the top of any Alabama "paper" returns they file. Those taxpayers filing

electronic returns and seeking tax relief should contact the appropriate ADOR division office. Contact telephone numbers are 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, Use & Business Tax	(334) 242-1490

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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.revenue.alabama.gov



G. THOMAS SURTEES
Commissioner

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CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ORDER OF THE COMMISSIONER OF REVENUE (AMENDED)

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 Katrina, beginning Aug. 29, 2005, 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, ANNUAL RETURNS/REPORTS.** For purposes of applying the Income Tax and Business Privilege Tax laws with respect to the filing of required monthly, quarterly, and annual 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 ~~Jan. 3, 2006~~, Feb. 28, 2006, to file Alabama tax returns or pay taxes for those Alabama taxes/fees enumerated above that would have been due on or after Aug. 29, 2005, and by, ~~Jan. 3, 2006~~, Feb. 28, 2006, 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. Disaster areas defined under this order will include the same geographical areas included under any federal tax relief.

Entered this 12th day of October 2005

SIGNED

G. Thomas Surtees, Commissioner
Alabama Department of Revenue

ATTEST

Lewis A. Easterly, Secretary
Alabama Department of Revenue