

Alabama Department of Revenue

Information Release
June 30, 2006

Hurricane Katrina Relief: State Follows Federal Oct. 16, 2006, Extension Date

Montgomery, Ala.—The Alabama Department of Revenue (ADOR) announced today that Alabama's filing extension relief offered to Hurricane Katrina victims will follow the federal Oct. 16, 2006, extension date for Alabama 2004 and 2005 individual income tax returns.

Taxpayers in 11 Alabama counties are eligible for the additional extension of time only if they identify themselves to the ADOR as having been impacted. The disaster areas designated for Alabama's tax relief include the same geographical areas as those designated for federal tax relief. Alabama counties include: Baldwin, Choctaw, Clarke, Greene, Hale, Marengo, Mobile, Pickens, Sumter, Tuscaloosa, and Washington. For a listing of Louisiana parishes and Mississippi counties covered under this relief, visit the IRS Web site at <http://www.irs.ustreas.gov/newsroom/article/0,,id=159063,00.html>.

Alabama's additional extension does not cover any other return filings or payments other than the 2004 and 2005 individual income tax returns.

The ADOR is granting additional time through Oct. 16, 2006, for affected taxpayers to file the following individual income tax returns:

- 2004 Alabama individual income tax returns, originally due on April 15, 2005, for which taxpayers obtained an extension of time to file until Oct. 17, 2005, and for which the previous Alabama filing and payment extension order postponed the due date to Aug. 28, 2006.
- 2005 Alabama individual income tax returns, originally due on April 17, 2006, for which the previous Alabama filing and payment extension order postponed the due date to Aug. 28, 2006. Taxpayers also have the

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option of filing Alabama Form 4868-A with the ADOR by Oct. 16, 2006, to obtain additional time to file their 2005 tax return until April 16, 2007.

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.

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 department's Individual and Corporate Tax Division at (334) 242-1099.

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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

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 2004 and 2005 ALABAMA INDIVIDUAL INCOME TAX RETURNS.** For purposes of applying the Income Tax laws with respect to the filing of required annual returns 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 is granted an extension through October 16, 2006, to file the following Alabama individual income tax returns and remit the amount of tax due to the State of Alabama without payment of penalty:

- 2004 Alabama individual income tax returns, originally due on April 15, 2005, for which taxpayers obtained an extension of time to file until Oct. 17, 2005, and for which the previous Alabama filing and payment extension order postponed the due date to Aug. 28, 2006.
- 2005 Alabama individual income tax returns, originally due on April 17, 2006, for which the previous Alabama filing and payment extension order postponed the due date to Aug. 28, 2006. Taxpayers also have the option of filing Alabama Form 4868-A with the ADOR by Oct. 16, 2006, to obtain additional time to file their 2005 tax return until April 16, 2007.

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

(1) **IN GENERAL--** Disaster areas are defined as those geographical areas or locations that are declared to be disaster areas 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 29th day of June 2006

SIGNED

G. Thomas Surtees, Commissioner
Alabama Department of Revenue

ATTEST

Lewis A. Easterly, Secretary
Alabama Department of Revenue