

Alabama Department of Revenue

News Release

March 12, 2007

Alabama Tax Filing Extensions Offered to Storm, Tornado Victims

Montgomery, March 12, 2007—The Alabama Department of Revenue (ADOR) announced today that additional tax relief measures will be offered to Alabama taxpayers in the Presidential Disaster Areas struck by severe storms and tornadoes March 1, 2007.

The ADOR amended its original March 8, 2007, order to parallel the federal tax relief measures offered to affected taxpayers by the IRS.

The disaster areas designated for individuals include: Coffee, Dale, Dallas, Henry, Montgomery, and Wilcox counties.

The Alabama extensions allow taxpayers residing in the federally-declared disaster areas to have until April 30, 2007, to file the following Alabama tax returns or pay taxes/fees that would have been due on or after March 1, 2007, and before April 30, 2007: income tax, financial institutions' excise tax, business privilege tax, sales and use taxes, 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 services tax, coal severance tax, contractors' gross receipts tax, iron ore severance tax, uniform minerals tax, forest products' severance tax, lodgings tax, lubricating oils tax, rental and leasing tax, underground and aboveground storage tank trust fund, utility gross receipts tax, and dry cleaning trust fund fee.

Taxpayers not in the covered disaster area, but whose books, records, or tax professionals' offices are in the covered disaster area, are also entitled to this relief.

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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.**

The Revenue Department advises those affected taxpayers to identify their returns/reports by writing "March 2007 Storms" on any state paper return/report which relies on this filing extension relief. 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

Contact for more information:

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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 (AMENDED)

Due to the extreme hardships placed on Alabama taxpayers who reside in locations which have been declared disaster areas by the President of the United States as the result of the severe storms and tornadoes which occurred March 1, 2007, 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, OR ANNUAL RETURNS/REPORTS. For purposes of applying the Income Tax, Financial Institutions Excise Tax, Business Privilege 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 Services Tax, Coal Severance Tax, Contractors' Gross Receipts Tax, Iron Ore Severance Tax, Uniform Minerals Tax, Forest Products Severance 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 with respect to the filing of required monthly, quarterly, or 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 until April 30, 2007, to file Alabama tax returns or pay taxes for those Alabama taxes/fees enumerated above that would have been due on or after March 1, 2007, and before April 30, 2007, and remit the amount of tax due to the State of Alabama without payment of penalty and loss of applicable discount. Taxpayers not in the covered disaster area, but whose books, records, or tax professionals' offices are in the covered disaster area, are also entitled to the relief.


(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 12^h day of March 2007.

SIGNED


G. Thomas Surtees, Commissioner
Alabama Department of Revenue

ATTEST


Lewis A. Easterly, Secretary
Alabama Department of Revenue