

# Alabama Department of Revenue

News Release

Feb. 25, 2004

## Alabama Filing Extensions Given to Alabamians Serving in Operations Enduring Freedom and Iraqi Freedom

*Montgomery, Feb. 25, 2004*—The ADOR announced today that for members of the Armed Forces and support personnel serving in Operations Enduring Freedom and Iraqi Freedom, the deadline for filing 2003 individual income tax returns, paying taxes, making claims for refunds, and taking any other actions with the Alabama Department of Revenue is automatically extended until at least 180 days after the member leaves the combat zone or is dismissed from a qualified hospitalization resulting from injuries incurred while serving in the combat zone.

The Alabama tax relief offered to U.S. troops relies upon a Feb. 25, 2004, filing extension order issued by Acting Commissioner of Revenue Cynthia Underwood.

The order applies to all active duty personnel, reserve personnel, and National Guard personnel serving in Operation Enduring Freedom/Iraqi Freedom and their spouses—if filing a joint Alabama return.

*Alabama Code* §40-18-3 provides that military pay received by personnel actively serving in designated combat zones or in other areas certified by the U.S. Department of Defense for combat zone tax benefits is exempt from Alabama income tax. Alabama taxpayers seeking this relief are asked to write “Combat Zone,” along with their dates of deployment on the front of their Alabama returns.

Combat zones are designated by an Executive Order from the President as areas in which the U.S. Armed Forces are engaging or have been engaged in combat. There are currently three such combat zones (including the airspace above each):

- Arabian Peninsula Areas, beginning Jan. 17, 1991 -- the Persian Gulf, Red Sea, Gulf of Oman, the part of the Arabian Sea north of 10° North latitude and west of

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68° East longitude, the Gulf of Aden, and the countries of Bahrain, Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates.

- Kosovo area, beginning March 24, 1999 -- Federal Republic of Yugoslavia (Serbia and Montenegro), Albania, the Adriatic Sea and the Ionian Sea north of the 39th Parallel. (Public Law 104-117 designates three parts of the former Yugoslavia as a Qualified Hazardous Duty Area, to be treated as if it were a combat zone, beginning Nov. 21, 1995. These areas include: Bosnia and Herzegovina, Croatia, and Macedonia.)
- Afghanistan, beginning Sept. 19, 2001.

In addition, the Department of Defense has certified the following locations for combat zone tax benefits due to their direct support of military operations, beginning on the listed dates:

In support of Operation Enduring Freedom (Afghanistan combat zone):

- Pakistan, Tajikistan and Jordan - Sept. 19, 2001
- Incirlik Air Base, Turkey - Sept. 21, 2001
- Kyrgyzstan and Uzbekistan - Oct. 1, 2001
- Philippines - Jan. 9, 2002
- Yemen - Apr. 10, 2002
- Djibouti - July 1, 2002

In support of Operation Iraqi Freedom (Arabian Peninsula Areas combat zone):

- Israel and Turkey - Jan. 1, 2003
- the Mediterranean Sea east of 30° East longitude - Apr. 11, 2003

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For more information concerning Alabama's tax relief for Armed Forces, visit ADOR's Web site at [www.ador.state.al.us](http://www.ador.state.al.us), contact the Individual and Corporate Tax Division at (334) 242-1000, or contact the nearest ADOR Taxpayer Service Center.

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