

Alabama Department of Revenue

Information Release
Oct. 7, 2004

ADOR Extends Tax Relief to Include Oct 15 Filers Affected by Hurricane Ivan

Montgomery, Ala.—The Alabama Department of Revenue (ADOR) announced today that Alabama tax relief filing measures will be offered to Hurricane Ivan victims in meeting their upcoming Oct. 15, 2004, individual income tax filing extension deadline.

The extension period for the Oct. 15, 2004, filing of Alabama Forms 40, 40NR (non-resident), and 40A will be extended until Dec. 30, 2004, for affected taxpayers located in disaster-declared counties. Late filing and payment penalties will be waived for those affected taxpayers seeking this relief, provided their 2003 tax year Form 40, Form 40NR, or Form 40A returns are filed and any additional taxes paid by Dec. 30, 2004. 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 Ivan are urged to contact the ADOR by e-mail at www.ador.state.al.us. Click on "IVAN TAX RELIEF" in the blue menu bar and follow the directions provided. Telephone assistance is also available. For Income Tax assistance, call toll-free 1-800-322-4106; for Sales, Use, and Business Tax assistance, call toll-free 1-866-576-6531.

Taxpayers who are eligible for the relief should add the following designation in red ink at the top of any Alabama "paper" returns they file: "IVAN." Those taxpayers filing electronic returns and seeking tax relief should contact the appropriate ADOR division office.

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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
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G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

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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 Ivan, beginning Sept. 20, 2004, 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) ADDITIONAL EXTENSION OF TIME FOR FILING THE 2003 INDIVIDUAL INCOME TAX RETURNS ORIGINALLY APPROVED FOR EXTENSION THROUGH OCT. 15, 2004. For purposes of applying the Individual Income Tax laws with respect to the filing of the required 2003 Form 40, Form 40A, or Form 40NR due on or by Oct. 15, 2004, such person is granted an additional filing extension through Dec. 30, 2004, to file the required Alabama tax return listed above that would have been due Oct. 15, 2004, and remit any additional 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.

Entered this 7th day of October 2004

SIGNED


G. Thomas Surtees, Commissioner
Alabama Department of Revenue

ATTEST


Lewis A. Easterly, Secretary
Alabama Department of Revenue