



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
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Montgomery, Alabama 36132

CURTIS E. STEWART
Deputy Commissioner
MICHAEL D. GAMBLE
Deputy Commissioner
DONALD J. GRAHAM
Deputy Commissioner
DERRICK COLEMAN
Deputy Commissioner

ORDER OF THE COMMISSIONER OF REVENUE

On March 23, 2020, Governor Ivey issued an emergency order (Order) pursuant to § 31-9-6(11), Code of Alabama 1975, delegating to the Commissioner of Revenue the authority to postpone the April 15, 2020, due date for the payment of the following state taxes until July 15, 2020, for any person affected by the COVID-19 pandemic: Individual Income Tax, Corporate Income Tax, Financial Institution Excise Tax, and Business Privilege Tax. The Governor's Order further delegated to the Commissioner of Revenue the authority to waive interest through July 15, 2020, for any tax payment due on a tax return with a due date on or after March 15, 2020, and authorized the Commissioner of Revenue to take any action necessary to provide the relief to taxpayers expressed in her Order.

In accordance with the Governor's grant of this emergency authority, I, Vernon Barnett, Commissioner of the Department of Revenue hereby order the following:

Any pass-through entity required to file on March 15, 2020, a composite income tax return and remit payments pursuant to §40-18-24.2, Code of Alabama 1975, on behalf of its non-resident members is affected by the COVID-19 pandemic for purposes of the relief described in this Order (Affected Taxpayer).

For an Affected Taxpayer, the due date of March 15, 2020, for filing a composite income tax return and making payments on behalf of its non-resident members is automatically postponed to July 15, 2020. There is no limitation on the amount of the payments that may be postponed.

The relief provided in this Order is available solely with respect to composite payments due to be made and composite returns due to be filed on March 15, 2020, by pass-through entities pursuant to section 40-18-24.2.

No extension is provided in this Order for the payment or deposit of any other type of state tax, or for the filing of any other state information return.

As a result of the postponement as granted in this Order of the due date for filing composite returns and making composite payments from March 15, 2020, to July 15, 2020, the period beginning on March 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file composite returns and to pay composite payments postponed by this Order. Interest, penalties, and additions to tax with respect to such postponed filings and payments will begin to accrue on July 16, 2020.

This Executive Order shall be effective as provided herein, unless otherwise extended or modified.


Entered this 23rd day of March 2020

SIGNED:

A handwritten signature in black ink, appearing to read 'Vernon Barnett', written over a horizontal line.

Vernon Barnett, Commissioner
Alabama Department of Revenue

ATTEST:

A handwritten signature in black ink, appearing to read 'Kelley Askew Gillikin', written over a horizontal line.
Kelley Askew Gillikin, Secretary
Alabama Department of Revenue