

# Alabama Department of Revenue

News Release

Feb. 13, 2012

## Alabama Tax Filing Extensions Offered to Chilton, Jefferson, and Perry County Storm Victims

*Montgomery, Feb. 13, 2012*—The Alabama Department of Revenue (ADOR) announced today that it will offer individual and business taxpayers impacted by the recent severe storms, tornadoes, straight-line winds and flooding that occurred Jan. 22, 2012, in parts of Alabama similar Alabama tax filing extensions as offered by the Internal Revenue Service.

The Alabama tax relief offered allows taxpayers located in the federally-declared disasters areas of Chilton, Jefferson, and Perry counties, or whose business operations are located in those counties, until March 22, 2012, to file certain Alabama tax returns that have a due date falling between January 22, 2012, and March 22, 2012. This relief includes:

- Corporate income tax returns due March 15, 2012.
- Subchapter S returns due March 15, 2012.
- Income Tax Withholding returns due January 31, 2012; February 15, 2012; February 29, 2012; and March 15, 2012
- Financial Institution Excise tax returns due March 15, 2012.
- Business Privilege tax returns due March 15, 2012.

Late payment penalties will be waived upon request for those affected taxpayers seeking this relief. **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.

The ADOR advises those affected taxpayers to identify their returns/reports by writing in red ink "**January 2012 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.

<b>Income Tax Withholding</b>	<b>(334) 242-1300</b>
<b>Corporate Income Tax</b>	<b>(334) 242-1200</b>
<b>Pass through for Sub S Income Tax</b>	<b>(334) 242-1033</b>
<b>Business Privilege Tax</b>	<b>(334) 353-7923</b>
<b>Financial Institutions Excise Tax</b>	<b>(334) 242-1200</b>

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**Media contact for more information:**

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(334) 242-1390; FAX: (334) 242-0550  
Web Site: [www.revenue.alabama.gov](http://www.revenue.alabama.gov)



JULIE P. MAGEE  
Commissioner

# State of Alabama Department of Revenue

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CYNTHIA UNDERWOOD  
Assistant Commissioner  
MICHAEL E. MASON  
Deputy Commissioner

## 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 a result of the severe storms, tornadoes, straight-line winds, and flooding which occurred beginning January 22, 2012, 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 and ANNUAL RETURNS/REPORTS. For purposes of applying the Income Tax, Business Privilege Tax, and Financial Institution Excise Tax laws with respect to the filing of required monthly, quarterly and annual returns or reports of any Alabama taxpayer who is located or whose business operation is located in one of the declared disaster areas and who has Alabama tax liabilities, such person, firm, or corporation is granted a filing extension through March 22, 2012, to file Alabama tax returns for those state taxes enumerated above that have a filing due date occurring on or after January 22, 2012, and on or before March 22, 2012, without payment of penalty.

(b) INTEREST. Alabama's tax laws have no provision for the waiver of interest.

(c) LATE PAYMENT PENALTY. Late payment penalties will be waived upon request for affected taxpayers covered under this filing extension order.

(e) 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. (Reference: *Disaster Summary for FEMA-DR-4052, Alabama*.)

Entered this 13<sup>th</sup> day of February 2012

SIGNED

Julie P. Magee, Commissioner  
Alabama Department of Revenue

ATTEST

Michael E. Mason, Deputy Commissioner  
Alabama Department of Revenue