

Alabama Department of Revenue

News Release
Dec. 20, 2000

Alabama Filing Extensions Granted to Tornado Victims

Montgomery, Dec. 20, 2000—State Revenue Commissioner Michael L. Patterson issued an order Dec. 20, 2000, granting automatic Alabama filing extensions to taxpayers in nine Alabama counties who suffered property damage and/or personal injury as a result of tornadoes and severe storms which struck those areas on Dec. 16, 2000.

“Revenue, along with other state agencies, is working with Gov. Don Siegelman’s office to assist storm victims and their families during this difficult time,” said Commissioner Patterson.

“The extension order covers the nine Alabama counties that were declared federal disaster areas by President Clinton on Dec. 18, 2000. **The counties included in the federal disaster area declaration are: Dale, Etowah, Geneva, Henry, Houston, Macon, Limestone, St. Clair, and Tuscaloosa counties.** The extension order allows affected taxpayers residing in the federally-declared disaster areas to have until Feb. 15, 2001, to file certain Alabama tax returns or pay taxes/fees that would have been due on or after Dec. 15, 2000, and before Feb. 15, 2001, and remit taxes/fees without being subject to penalties and discount loss,” Patterson explained.

The Revenue Department advises those affected taxpayers to identify their returns/reports by writing “December 2000 Storms” on any state return/report which relies on this filing extension relief.

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The extension order includes the following taxes: individual income tax, corporate income tax, financial institutions' excise tax, sales and use taxes, motor carrier mileage tax, tobacco tax, motor fuel taxes, oil and gas severance tax, forest products' severance tax, coal severance tax, wholesale oil license fee, and the storage tank trust fund charge.

For more information concerning Alabama filing extensions, contact the following Revenue offices:

Sales, Use and Business Tax Division
50 N. Ripley St.
Montgomery, AL 36132
Telephone (334) 242-1490
Use Tax, (334) 242-1340
Business Tax, (334) 242-9602.

Individual & Corporate Tax Division
50 N. Ripley St.
Montgomery, AL 36132
Telephone: (334) 242-1000
Withholding Tax, (334) 242-1300
Corporate Tax (334) 242-1200

Web site address: www.ador.state.al.us

Contact for more information:

ADOR Media Affairs Office: Carla A. Snellgrove or Carolyn Blackstock:
(334) 242-1390; FAX: (334) 242-0550



MICHAEL PATTERSON
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132
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GEORGE E. MINGLEDORFF III
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 which have been declared disaster areas by the President of the United States as the result of the tornadoes which occurred in Dale, Etowah, Geneva, Henry, Houston, Macon, Limestone, St. Clair, and Tuscaloosa counties on December 16, 2000, 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, ANNUAL RETURNS/REPORTS.** For purposes of applying the Individual Income Tax, Corporate Income Tax, Financial Institutions' Excise Tax, Sales and Use Tax, Motor Carrier Mileage Tax, Tobacco Tax, Motor Fuel Taxes, Oil and Gas Severance tax, Forest Products' Severance Tax, Coal Severance Tax, Wholesale Oil License Fee, and Storage Tank Trust Fund Charge under the laws of the State of Alabama with respect to the filing of required monthly, quarterly or annual returns of any Alabama taxpayer who resides in one of the declared disaster areas of Dale, Etowah, Geneva, Henry, Houston, Macon, Limestone, St. Clair, or Tuscaloosa counties, 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 February 15, 2001, to file Alabama tax returns or pay taxes for those Alabama taxes/fees enumerated above that would have been due on or after December 15, 2000, and before February 15, 2001, and remit the amount of tax due to the State of Alabama without payment of penalty and loss of applicable discount.
- (b) **DISASTER AREAS.** For purposes of this section,
- (1) **IN GENERAL--.** Disaster areas are defined as those geographical areas or locations, which 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 20th day of December 2000.

SIGNED

Michael Patterson, Commissioner
Alabama Department of Revenue

ATTEST

Lewis A. Easterly, Secretary
Alabama Department of Revenue