

Alabama Department of Revenue

Information Release
Aug. 28, 2006

Hurricane Katrina Relief: State Follows Federal Oct. 16, 2006, Extension Date for Business Taxpayers in the Gulf Coast

Montgomery, Ala.—The Alabama Department of Revenue announced today that it will extend filing and payment dates for certain Alabama business taxpayers affected by Hurricane Katrina in the Gulf Coast area. The deadline will be Oct. 16, 2006, which is the same deadline established earlier for certain individual income tax return filers.

Business taxpayers in 11 Alabama counties are eligible for the additional extension of time only if they identify themselves to the ADOR as having been impacted. The disaster areas designated for Alabama's tax relief include the same geographical areas as those designated for federal tax relief. Alabama counties include: Baldwin, Choctaw, Clarke, Greene, Hale, Marengo, Mobile, Pickens, Sumter, Tuscaloosa, and Washington. For a listing of Louisiana parishes and Mississippi counties covered under this relief, visit the IRS Web site at <http://www.irs.ustreas.gov/newsroom/article/0,,id=161346,00.html>.

The Alabama Department of Revenue is granting affected taxpayers through Oct. 16, 2006, to file Alabama tax returns and submit tax payments for the following taxes that have either an original or extended due date falling on or after Aug. 29, 2005, and on or before Oct. 16, 2006: corporate income tax, income tax withholding, and business privilege tax.

Late filing and payment penalties will be waived for those affected taxpayers seeking this relief. Alabama's tax laws have no provision for the waiver of interest.

Taxpayers who are eligible for the relief should write "HURRICANE KATRINA" in red ink at the top of any Alabama "paper" returns they file. Those taxpayers filing electronic returns and seeking tax relief should contact the department's Individual and Corporate Tax Division at (334) 242-1000.

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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
www.revenue.alabama.gov



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ORDER OF THE COMMISSIONER OF REVENUE

Due to the extreme hardships placed on Alabama business taxpayers who reside in locations that are declared disaster areas by the President of the United States as the result of Hurricane Katrina, beginning Aug. 29, 2005, 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 Income Tax and Business Privilege Tax laws with respect to the filing of required monthly, quarterly, and annual returns or reports of any Alabama business taxpayer who is located in one of the declared disaster areas, 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 through Oct. 16, 2006, to file Alabama tax returns or pay taxes for those Alabama taxes/fees enumerated above that have either an original or extended due date falling on or after Aug. 29, 2005, and on or before Oct. 16, 2006, and remit the 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. Disaster areas defined under this order will include the same geographical areas included under any federal tax relief.

Entered this 28th day of August 2006

SIGNED

G. Thomas Surtees, Commissioner
Alabama Department of Revenue

ATTEST

Lewis A. Easterly, Secretary
Alabama Department of Revenue