

# Alabama Department of Revenue

News Release

May 4, 2011

## State Filing Extensions Granted to Alabama Storm Victims

*Updated 6/2/11 to include Escambia County*

*Updated 5/7/11 to include Monroe County*

*Updated 5/5/11 to include Clarke and Perry counties*

*Updated 5/4/11 to include Chambers County*

Montgomery, May 4, 2011—Alabama Commissioner of Revenue Julie Magee issued an order today granting automatic Alabama filing extensions to storm victims located in 43 Alabama counties.

The 43-county disaster area includes: Autauga, Bibb, Blount, Calhoun, Chambers, Cherokee, Chilton, Choctaw, Clarke, Colbert, Coosa, Cullman, DeKalb, Elmore, Escambia, Etowah, Fayette, Franklin, Greene, Hale, Jackson, Jefferson, Lamar, Lauderdale, Lawrence, Limestone, Madison, Marengo, Marion, Marshall, Monroe, Morgan, Perry, Pickens, St. Clair, Shelby, Sumter, Talladega, Tallapoosa, Tuscaloosa, Walker, Washington, and Winston counties. Individuals who reside or have a business in these counties may qualify for the Alabama tax relief.

The extension order allows affected taxpayers to have until June 30, 2011, to file any Alabama tax return and state-administered local tax return that would have been due on or after April 15, 2011, and on or before June 30, 2011, without being subject to penalties and discount loss. Alabama's tax laws have no provision for the waiver of interest; however, late payment penalties will be waived for the affected taxpayers.

Taxpayers seeking this Alabama tax relief should write "**April Storms 2011**" in red ink on any paper return/report that relies on this filing extension relief. In regard to electronically-filed returns/reports, affected taxpayers should contact the ADOR for filing guidance.

**-MORE-**

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Add One  
May 4, 2011

Taxpayers may contact the following ADOR offices by telephone at:

<b>Individual Income Tax</b>	<b>(334) 242-1099</b>
<b>Income Tax Withholding</b>	<b>(334) 242-1300</b>
<b>Business Privilege Tax</b>	<b>(334) 353-9807</b>
<b>Corporate Income Tax</b>	<b>(334) 242-1200</b>
<b>Financial Institution Excise Tax</b>	<b>(334) 353-8099</b>
<b>Sales, Use, and Lodgings Tax</b>	<b>(334) 242-1490 or 1-866-576-6531</b>
<b>Business and License Tax</b>	<b>(334) 242-9600</b>

ADOR offices may also be contacted by email at [www.revenue.alabama.gov](http://www.revenue.alabama.gov).  
Click on "About Us" and then "Contacts" to reach the appropriate ADOR  
division/office.

Any affected taxpayers who reside or have a business located **outside the covered disaster area** must contact the ADOR to request this tax relief.

"Revenue, along with other state agencies, is working with Governor Robert Bentley's office to assist storm victims and their families during this difficult time," said State Revenue Commissioner Julie Magee.

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**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](http://www.revenue.alabama.gov)



JULIE P. MAGEE  
Commissioner

# State of Alabama Department of Revenue

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Montgomery, Alabama 36132

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 and tornadoes which occurred beginning April 15, 2011, 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, Income Tax Withholding, Sales and Use Tax, Business Privilege Tax, Casual Sales and Use Tax, Alabama Uniform Severance Tax, Aviation Fuel Tax, Coal Severance Tax, Construction Employer Fee, Contractors' Gross Receipts Tax, Dog Race Track Pari-mutuel Pool Tax, Dry Cleaning Trust Fund Fee, Financial Institution Excise Tax, Forest Severance Tax, Gasoline Tax, Hazardous Waste Fee, Horse Wagering Fee, International Fuel Tax Agreement (IFTA) Tax, Iron Ore Severance Tax, Lodgings Tax, Lubricating Oils Tax, Medicaid Nursing Facility Tax, Medicaid Pharmaceutical Services Tax, Mobile Telecommunication Services Tax, Motor Fuel Tax, Oil and Gas Severance Tax, Rental and Leasing Tax, Scrap Tire Fee, Solid Waste Fee, Tobacco Tax, Underground and Aboveground Storage Tank Trust Fund, Utility Gross Receipts Tax, and Utility Service Use Tax laws with respect to the filing of required monthly, quarterly and annual returns or reports of any Alabama taxpayer who 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 June 30, 2011, to file Alabama tax returns for those state taxes/fees enumerated above that have a filing due date occurring on or after April 15, 2011, and on or before June 30, 2011, without payment of penalty and loss of applicable discount.
- (b) STATE-ADMINISTERED LOCAL TAXES. The extension of time for filing monthly, quarterly returns/reports also applies to state-administered gasoline and motor fuel excise taxes, tobacco taxes, sales taxes, use taxes, rental taxes, and lodgings taxes.
- (c) INTEREST. Alabama's tax laws have no provision for the waiver of interest.
- (d) LATE PAYMENT PENALTY. Late payment penalties will be waived 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.

Entered this 4<sup>th</sup> day of May 2011

SIGNED

  
Julie Magee, Commissioner  
Alabama Department of Revenue

ATTEST

  
Cynthia Underwood, Assistant Commissioner  
Alabama Department of Revenue