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Alabama Filing Extension Granted to Hurricane Victims

Montgomery, Oct. 13, 1998—State Revenue Commissioner H.E. “Gene” Monroe Jr. issued an order Oct. 13, 1998, granting a filing extension until Nov. 16, 1998, for Alabama taxpayers residing in federally-declared disaster areas who had been granted a valid state filing extension until Oct. 15, 1998, for their 1997 Alabama individual income tax return. **The automatic filing extension applies only to Alabama taxpayers who are located in federally-declared disaster areas who suffered property damage and/or personal injury as a result of Hurricane Georges and Tropical Storm Frances and who had been granted a valid filing extension until October 15, 1998, for their 1997 Alabama individual income tax return.**

“The extension allows taxpayers who have been granted a six-month valid extension for their 1997 individual income tax return up until Oct. 15, 1998, now to have until November 16, 1998, to file their 1997 Alabama individual income tax return without payment of penalty. **Alabama taxpayers seeking relief under the extension order should write on their 1997 returns ‘Hurricane Georges’ or ‘Tropical Storm Frances.’** The automatic filing extension is limited only to the 1997 Alabama individual income tax return. It does not apply to any other state tax returns or tax reports,” explained Commissioner Monroe.

As of Oct. 6, 1998, twelve Alabama counties have been declared federal disaster areas. The counties include: Baldwin, Butler, Clarke, Coffee, Conecuh, Covington, Crenshaw, Escambia, Geneva, Mobile, Monroe, and Washington.

For more information concerning the Alabama filing extension, contact the Individual and Corporate Tax Division at (334) 242-1000 or visit the department’s Web site at www.ador.state.al.us.

ORDER OF THE COMMISSIONER OF REVENUE

Due to the extreme hardships placed on Alabama taxpayers who are located in Baldwin, Butler, Clarke, Coffee, Conecuh, Covington, Crenshaw, Escambia, Geneva, Mobile, Monroe, and Washington counties and who reside in locations which have been declared disaster areas by the President of the United States as the result of Hurricane Georges and Tropical Storm Frances, 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 ANNUAL RETURNS/REPORTS. For purposes of applying the Income Tax law with respect to the filing of the 1997 annual return of any Alabama taxpayer who had been granted a valid filing extension by the department through October 15, 1998, and who is located in one of the federally-declared disaster areas, who suffered extensive property damage and/or personal injury and who has Alabama tax liabilities, such person is granted a filing extension **until November 16, 1998**, to file his or her 1997 Alabama Individual Income Tax return or pay taxes that would have been due on October 15, 1998, and before November 16, 1998, 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 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 13th day of October, 1998.

SIGNED

H.E. Monroe, Jr., Commissioner
Alabama Department of Revenue

ATTEST

Lewis A. Easterly, Secretary
Alabama Department of Revenue