

Alabama Department of Revenue

Information Release

Aug. 24, 2004

Alabama Tax Relief Offered to Florida Storm Victims

Montgomery, Ala.—The Alabama Department of Revenue announced today that Alabama tax relief filing measures will be offered to affected individual and business taxpayers located in the Presidential Disaster Areas struck by Tropical Storm Bonnie and Hurricane Charley, beginning Aug. 11, 2004, who have Alabama tax liabilities and who are unable to file Alabama tax returns and make timely tax payments due to the destruction caused by the storms.

Florida residents seeking this relief are asked to contact the following division offices within the Alabama Department of Revenue:

Individual and Corporate Tax Division	(334) 242-1000
Corporate Income Tax	(334) 242-1200
Withholding Tax	(334) 242-1300
Business Privilege Tax	(334) 353-7923
Sales, Use and Business Tax Division	(334) 242-1490

ADOR WEB SITE ADDRESS: www.ador.state.al.us

Relief measures will be handled on a case-by-case basis and are similar to the relief granted by the Internal Revenue Service. The designated period for extensions is Aug. 11, 2004, through Oct. 20, 2004. **Late filing and late payment penalties will be waived for a tax return that is due to be filed or a tax that is due to be paid during the period Aug. 11, 2004, through Oct. 20, 2004, provided the return is filed and the tax is paid by Oct. 20, 2004. Alabama's tax relief does not include the waiver of interest.**

—MORE—

Alabama Tax Relief Offered to Hurricane Charley Victims
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The disaster areas included in ADOR's extension order include the following Florida counties: Brevard, Charlotte, Collier, DeSoto, Dixie, Duval, Glades, Hardee, Hendry, Highlands, Indian River, Lake, Lee, Levy, Manatee, Monroe, Okeechobee, Orange, Osceola, Pasco, Polk, St. Johns, Sarasota, Seminole, and Volusia.

Taxpayers who are eligible for the relief should add the following designation in red ink at the top of any Alabama "paper" returns they file: "Bonnie/Charley." Those taxpayers who file electronic returns should contact the appropriate ADOR division office for instructions on how to qualify for the extension.

For information on federal tax relief for taxpayers affected by Hurricane Charley, visit the IRS Web site at www.irs.gov/newsroom/index.html. Listings of the various counties covered under the Presidential Disaster Area are detailed.

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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.ador.state.al.us



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132

(www.ador.state.al.us)

ORDER OF THE COMMISSIONER OF REVENUE

CYNTHIA UNDERWOOD
Assistant Commissioner

LEWIS A. EASTERLY
Secretary

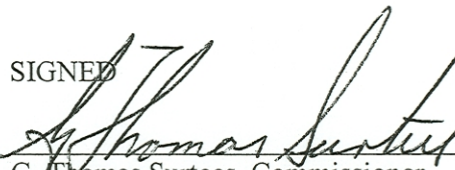
Due to the extreme hardships placed on Florida residents who are Alabama taxpayers, and who reside in locations that have been declared or are subsequently declared disaster areas by the President of the United States as the result of Tropical Storm Bonnie and Hurricane Charley, beginning Aug. 11, 2004, under the power granted to me by §40-2-11(13), *Code of Alabama 1975*, I hereby issue the following order:

I. GENERAL RULE

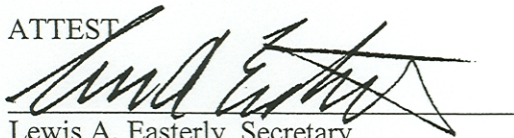
- (a) **EXTENSION OF TIME FOR FILING MONTHLY, QUARTERLY RETURNS/REPORTS.** For purposes of applying the Income Tax, Sales and Use Tax, Medicaid Pharmaceutical Services Tax, Medicaid Nursing Facility Tax, Tobacco Tax, Motor Fuel Tax, Gasoline Tax, Oil and Gas Severance Tax, Aviation Fuel Tax, Mobile Telecommunications Service Tax, Coal Severance Tax, Contractors' Gross Receipts Tax, Lodgings Tax, Lubricating Oils Tax, Rental and Leasing Tax, Underground and Aboveground Storage Tank Trust Fund, Utility Gross Receipts Tax, and the Dry Cleaning Trust Fund Fee laws with respect to the filing of required monthly and quarterly returns or reports of any Alabama 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. 20, 2004, to file Alabama tax returns or pay taxes for those Alabama taxes/fees enumerated above that would have been due on or after Aug. 11, 2004, and by Oct. 20, 2004, 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.
- (2) **AREAS--.** According to an Internal Revenue Service Bulletin IR-2004-108, dated Aug. 16, 2004, the disaster area consists of 25 Florida counties: Brevard, Charlotte, Collier, DeSoto, Dixie, Duval, Glades, Hardee, Hendry, Highlands, Indian River, Lake, Lee, Levy, Manatee, Monroe, Okeechobee, Orange, Osceola, Pasco, Polk, St. Johns, Sarasota, Seminole, and Volusia.

Entered this 24th day of August 2004

SIGNED


G. Thomas Surtees, Commissioner
Alabama Department of Revenue

ATTEST


Lewis A. Easterly, Secretary
Alabama Department of Revenue