



CYNTHIA UNDERWOOD  
Commissioner

# State of Alabama Department of Revenue

Montgomery, Alabama 36132  
(www.ador.state.al.us)

CYNTHIA UNDERWOOD  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

## ORDER OF THE COMMISSIONER OF REVENUE

Due to the hardships placed on military personnel from the state of Alabama serving in Operation Enduring Freedom/Operation Iraqi Freedom, 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 INDIVIDUAL INCOME TAX RETURNS.

For purposes of applying the income tax laws of the state of Alabama with respect to the filing of individual income tax returns of any individual who performed services in Operation Enduring Freedom/Operation Iraqi Freedom, such individual is granted an extension of 180 days from the termination of said service to file an Alabama individual income tax return and pay any additional tax determined to be owed without payment of penalty.

#### (B) SERVICE IN OPERATION ENDURING FREEDOM/OPERATION IRAQI FREEDOM. For purposes of this section,

(1) IN GENERAL---. The term *Enduring Freedom/Iraqi Freedom Service* means any service in a unit of the Armed Forces of the United States (as defined in §7701(a)

(15) of the *United States Code*) or in support of any such unit if,

(a) such service is performed in a designated combat zone, and

(b) such service is performed during the period that there is in effect a designation by the President that such unit is part of the Enduring Freedom/Iraqi Freedom operations.

(2) HOSPITALIZATION. An individual shall be treated as performing Operation Enduring Freedom/Operation Iraqi Freedom services during any period of continuous hospitalization attributable to an injury received while performing Operation Enduring Freedom/Operation Iraqi Freedom services—provided that such hospitalization does not exceed five (5) years.

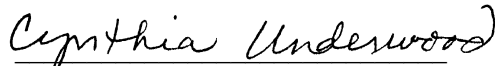
### II. SPECIAL RULES.

(A) APPLICATION TO SPOUSE. The provisions of this section shall apply to the spouse of the individual entitled to the benefits in subsection I (A).

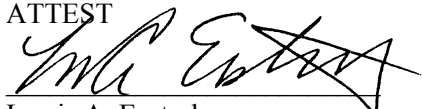
(B) MISSING STATUS. The period of service referred to in subsection I (B) shall include the period during which an individual entitled to benefits under subsection I (A) is in missing status (within the meaning of §6013(f)(3) of the *United States Code*).

Entered this 25<sup>th</sup> day of February, 2004.

SIGNED

  
Cynthia Underwood  
(Acting) Commissioner of Revenue

ATTEST

  
Lewis A. Easterly  
Secretary of Department