



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
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Montgomery, Alabama 36132

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Deputy Commissioner
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MICHAEL D. GAMBLE
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Deputy Commissioner

ORDER OF THE COMMISSIONER OF REVENUE

I, Vernon Barnett, Commissioner of the Alabama Department of Revenue, pursuant to the power granted to me under §40-2-11, Code of Alabama 1975, hereby declare that because there is a state of emergency resulting from severe weather and tornadoes, it is necessary to provide temporary relief to taxpayers from impending return filing deadlines. I hereby order the following:

The department will grant filing extensions to taxpayers directly affected by the severe storms of March 3, 2019. Alabama taxpayers residing in areas designated as disaster areas by the federal government have until **July 31, 2019**, to file tax returns due on or after March 3, 2019, and before July 31, 2019. Penalty relief will be provided during the extension period. Taxpayers seeking this Alabama tax relief should write "Tornado Relief – 2019" in red ink on any state paper return/report which relies on this filing extension relief. Affected taxpayers filing electronically should contact the department for filing guidance. Taxpayers may contact the following Revenue offices by telephone:

- Individual Income Tax: 334-353-0602
- Corporate Income Tax: 334-242-1200
- Pass-through Entities: 334-242-1033
- Sales and Use Tax: 334-242-1490
- Business Privilege Tax: 334-353-7923
- Withholding Tax: 334-242-1300

This relief will apply to eligible localities as listed in the IRS announcement at <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations>. Taxpayers in localities added later to the disaster area, including those in other states, will automatically receive the same filing and payment relief.

In addition, taxpayers in areas not specifically designated as disaster areas who encounter difficulty filing on time due to weather-related circumstances associated with the March 3 severe storms may be eligible to request a waiver of late-filing and late-payment penalties after providing appropriate documentation to the department.

Entered this 7th day of March 2019

SIGNED

Vernon Barnett, Commissioner
Alabama Department of Revenue

ATTEST

Michael D. Gamble, Deputy Commissioner
Alabama Department of Revenue