ORDER OF THE COMMISSIONER OF REVENUE

I, Michael D. Gamble, Deputy Commissioner of the Alabama Department of Revenue, pursuant to the power granted to me under §40-2-11 and §40-2-44, Code of Alabama 1975, hereby declare that because there is a state of emergency resulting from recent flooding across the state, 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 flooding caused by February 2020 storms. Affected Alabama taxpayers in all 67 counties have until April 30, 2020, to file tax returns due on or after Feb. 18, 2020, and before April 30, 2020. Penalty relief will be provided during the extension period. Taxpayers seeking this Alabama tax relief should write “Flooding Relief – 2020” 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

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

Entered this 19th day of February 2020

SIGNED

Michael D. Gamble, Deputy Commissioner
Alabama Department of Revenue

ATTEST

Curtis E. Stewart, Deputy Commissioner
Alabama Department of Revenue

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