

State of Alabama Department of Revenue

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ALDOR Announces Relief for Taxpayers Affected by Severe Weather in March

MONTGOMERY, May 4, 2021 – The Alabama Department of Revenue (ALDOR) is offering tax relief to Alabama taxpayers who reside or have a business in <u>federally declared disaster areas</u> in Alabama where damage was caused by recent severe storms. The tax relief measures mirror IRS measures in the same declared disaster areas.

ALDOR will grant filing and payment extensions to taxpayers directly affected by these severe storms. Alabama taxpayers residing in areas designated as disaster areas by the federal government have until Aug. 2, 2021, to file tax returns and make tax payments due on or after March 25, 2021, and before Aug. 2, 2021. Taxpayers in these areas who file and pay on or before Aug. 2, 2021, will be eligible for penalty and interest relief during the extension period. The relief applies to all taxes administered by ALDOR, other than taxes and registration fees due under the International Fuel Tax Agreement (IFTA) and the International Registration Plan (IRP).

Affected taxpayers filing for Individual Income Tax, Corporate Income Tax, Pass-through Entities, Business Privilege Tax, or Withholding Tax may submit a penalty waiver request using the Department's Form PWR, which can be accessed on the Department's website at:

<u>https://revenue.alabama.gov/wp-content/uploads/2020/09/fpwr0920.pdf</u>. Taxpayers may submit the form to the Department's Income Tax Administration Division at the address on the form.

Taxpayers may contact the following ALDOR offices by telephone for any additional filing guidance:

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

For more information on this relief, including a list of the eligible localities, view the IRS announcement at <u>https://www.irs.gov/newsroom/irs-announces-tax-relief-for-victims-of-severe-storms-straight-line-winds-and-tornadoes-in-alabama</u>. Taxpayers in localities added later to the disaster area, including those in other states, will automatically receive the same filing and payment relief. The list of eligible localities is continuously updated on the disaster relief page on IRS.gov.

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

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