

PUBLICATION

Spotlight on Alabama: State Tax Filing Deadline Extended for Taxpayers Affected by March 19 Storm

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In a recent press release, the Alabama Department of Revenue announced that it is providing an extended tax filing deadline for individuals and businesses who were affected by the severe weather event that impacted certain counties in north and central Alabama on March 19, 2018. Taxpayers who were affected by this storm in areas that were declared emergency areas with tax returns due from March 20, 2018 through April 30, 2018, including individual income tax returns, will have two months beyond the original filing deadline to file their return without incurring penalties.

While the press release is ambiguous, in response to the Firm's inquiry, a Department of Revenue representative confirmed that the extension includes not only an extension of time to file, but also an extension of time to pay any tax due. The counties that were included in the declaration of emergency include: Blount, Calhoun, Cherokee, Clay, Cleburne, Colbert, Cullman, DeKalb, Etowah, Fayette, Franklin, Jackson, Jefferson, Lamar, Lauderdale, Lawrence, Limestone, Madison, Marion, Marshall, Morgan, Randolph, Shelby, St. Clair, Talladega, Walker, and Winston.

The press release indicates that an eligible taxpayer desiring to utilize the extended deadline should write "Severe Weather Relief – 2018" in red ink on their paper tax return. An eligible taxpayer filing a return electronically should contact the Department of Revenue to determine how to appropriately claim the extended deadline in an electronic filing.

Additionally, taxpayers who encounter difficulty filing their return in a timely manner due to the storm, but who reside outside of the declared emergency area, may apply for filing deadline and penalty relief by requesting a waiver from the Department of Revenue.

The filing deadline relief applies only to taxes due to the State of Alabama. To date, the IRS has not provided an extended filing deadline for federal taxes for affected taxpayers.

Please remember that advice and counsel regarding your particular tax-related issues, including the potential impact of these developments on you, your business or your organization, are dependent upon your specific facts and circumstances.

For more information about how these issues may affect your business or related matters, contact the author of this alert, [Allen Blow](#), or any members of Baker Donelson's [Tax Group](#).