VERNON BARNETT
Commissioner

# State of Alabama Department of Revenue

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

CURTIS E. STEWART
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## ORDER OF THE COMMISSIONER OF REVENUE

On March 23, 2020, Governor Ivey issued an emergency order (Order) pursuant to § 31-9-6(11), Code of Alabama 1975, delegating to the Commissioner of Revenue the authority to postpone the April 15, 2020, due date for the payment of the following state taxes until July 15, 2020, for any person affected by the COVID-19 pandemic: Individual Income Tax, Corporate Income Tax, Financial Institution Excise Tax, and Business Privilege Tax. The Governor's Order further delegated to the Commissioner of Revenue the authority to waive interest through July 15, 2020, for any tax payment due on a tax return with a due date on March 15, 2020, and authorized the Commissioner of Revenue to take any action necessary to provide the relief to taxpayers expressed in her Order.

In accordance with the Governor's grant of this emergency authority, I, Vernon Barnett, Commissioner of the Department of Revenue hereby order the following:

Any person with a state Individual Income Tax or Corporate Income Tax (collectively, State Income Tax) payment, a Financial Institution Excise Tax (FIET) payment, or a Business Privilege Tax (BPT) payment due on April 15, 2020, or a State Income Tax, FIET, or BPT return due April 15, 2020, is affected by the COVID-19 pandemic for purposes of the relief described in this Order (Affected Taxpayer). The term "person" includes any individual, association, estate, trust, partnership, corporation, or other entity of any kind, as provided in § 40-1-1(8), Code of Alabama 1975.

For an Affected Taxpayer, the due date for filing State Income Tax, FIET, and BPT returns and making State Income Tax, FIET, and BPT payments due April 15, 2020, is automatically postponed to July 15, 2020. There is no limitation on the amount of the payment that may be postponed.

The relief provided in this Order is available solely with respect to payments due on April 15, 2020, for State Income Tax (including payments of tax on self-employment income) for an Affected Taxpayer's 2019 taxable year, for estimated State Income Tax for an Affected Taxpayer's 2020 taxable year, for FIET for an Affected Taxpayer's 2020 Form Year, and for BPT for an Affected Taxpayer's 2020 Form Year, and with respect to returns due by an Affected Taxpayer on April 15, 2020, for State Income Tax, FIET, and BPT.

No extension is provided in this Order for the payment or deposit of any other type of state tax, or for the filing of any other state information return.

As a result of the postponement as granted in this Order of the due date for filing returns and making payments from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file State Income Tax, FIET, and BPT returns or to pay the taxes postponed by this Order. Interest, penalties, and additions to tax with respect to such postponed Alabama tax filings and payments will begin to accrue on July 16, 2020.

This Executive Order shall be effective as provided herein, unless otherwise extended or modified, and supersedes any other Order previously entered granting relief to Affected Taxpayers.

Entered this 23rd day of March 2020

SIGNED:

Vernon Barnett, Commissioner
Alabama Department of Revenue

ATTEST:

Kelley Askew Gillikin, Secretary
Alabama Department of Revenue