
State of South Carolina
Department of Revenue
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214
Website Address: <http://www.sctax.org>

SC INFORMATION LETTER #05-2

SUBJECT: Tax Relief to Persons Affected by the Chlorine Leak in Graniteville

DATE: January 11, 2005

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #03-1

SCOPE: An Information Letter is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. **An Information Letter has no precedential value, and is not binding on the public or the Department.**

The South Carolina Department of Revenue is providing relief to individuals affected by the January 6, 2005, chlorine leak in Aiken county, taxpayers who have businesses in the affected area whose operations have been affected by the chlorine leak, and to taxpayers whose returns are prepared by tax professionals affected by the chlorine leak.

Affected taxpayers may be eligible for the following relief as a result of the chlorine leak:

1. Extensions of time to file tax returns and pay taxes.
2. Suspension of the enforced collection of any assessed liability of the taxpayer.
3. Waiver of any penalties due as a result of any extensions, or suspension of collection activities granted by the Department of Revenue.
4. Replacement copies of tax returns, free of charge, for tax returns destroyed as a result of the chlorine leak.

Other relief may be available depending on the taxpayer's particular circumstances and will be considered on a case by case basis.

Taxpayers affected by the chlorine leak who are seeking tax relief should contact the Department at 803-898-5709.