
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 #05-22

SUBJECT: Tax Relief to Victims of Hurricane Katrina

DATE: September 2, 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 Internal Revenue Service has granted special tax relief for taxpayers in the Presidential Disaster Area affected by Hurricane Katrina. At this time, the Internal Revenue Service has granted these taxpayers relief generally until October 31, 2005.

The disaster areas designated for individual relief currently include:

- 31 Louisiana parishes: Acadia, Ascension, Assumption, Calcasieu, Cameron, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Pointe Coupee, Plaquemines, St. Bernard, St. Charles, St. Helena, St. James, St. John, St. Mary, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Washington, West Baton Rouge and West Feliciana;
- 15 Mississippi counties: Amite, Forrest, George, Greene, Hancock, Harrison, Jackson, Lamar, Marion, Pearl River, Perry, Pike, Stone, Walthall, and Wilkinson; and
- Three Alabama counties: Baldwin, Mobile and Washington.

In response, the South Carolina Department of Revenue is providing the same relief to individuals and businesses located in the disaster area, taxpayers who have businesses in South Carolina with offices in the disaster area whose operations have been affected by the hurricane, those whose tax records are located in the disaster area, those whose returns are prepared by tax professionals in the affected areas, and relief workers. The Department will grant the same relief period granted by the Internal Revenue Service. If the Internal Revenue Service grants relief to other areas affected by the hurricane or grants an additional relief period, then the Department will grant the same relief and period.

To qualify for this relief, affected taxpayers should write “Hurricane Katrina” at the top of the return relying on this relief. Individuals or businesses located in the disaster area, or taxpayers outside the area that were directly affected by the disaster, should notify the Department if they receive penalties for filing returns or paying taxes late for waiver of these penalties. Taxpayers with relief questions should contact the Department at 803-898-5709.