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

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SC INFORMATION LETTER #05-32

SUBJECT: Extended Tax Relief to Victims of Hurricane Wilma

DATE: October 28, 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 (IRS) has extended until February 28, 2006 the period for special tax relief for taxpayers in the covered disaster area affected by Hurricane Wilma. (February 28, 2006 is the same date granted to taxpayers affected by Hurricanes Katrina and Rita.) This applies to returns, tax payments or tax deposits with an original or extended due date that fell on or after October 23, 2005.

The IRS has granted relief for taxpayers in counties included in the Federal Emergency Management Agency (FEMA) disaster area, which includes the following twenty Florida counties:

- Brevard, Broward, Charlotte, Collier, DeSoto, Glades, Hardee, Hendry, Highlands, Indian River, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Osceola, Palm Beach, Polk, St. Lucie and Sarasota

In response, the South Carolina Department of Revenue is also extending its tax relief to provide the same relief to individuals who live in the disaster area; businesses whose principal place of business is located in the disaster area; taxpayers whose books, records, or tax professionals' offices are in the disaster area; and all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities in the disaster area. 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 Hurricane Wilma 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 Wilma” at the top of the return relying on this relief. Individuals or businesses located in the covered 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.