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State of South Carolina  
**Department of Revenue**  
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214

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SC INFORMATION LETTER #96-5 (TAX)

**SUBJECT:** ADMINISTRATIVE PRONOUNCEMENT  
Tax Assistance - Troops Serving in "Operation Joint Endeavor"

**DATE:** February 6, 1996

**SUPERSEDES:** All previous documents and any oral directions in conflict herewith.

**REFERENCE:** Title 12 - South Carolina Code of Laws, As Amended (1976, Supp. 1995)

**AUTHORITY:** S.C. Code Section 12-4-320 (Supp. 1995)  
SC Revenue Procedure #94-1

**SCOPE:** An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements are **official advisory opinions** of the Department.

In order to assist military personnel serving in Operation Joint Endeavor, and their families, the Department has established the following procedures and assistance programs.

Extensions of Time to File Tax Returns:

For military personnel serving in Operation Joint Endeavor the Department has extended the time for filing their individual income tax returns (SC 1040, SC 1040A, and SC 1040NR) until December 15, 1996. The time for paying additional taxes due on the return, if any, has also been extended until December 15, 1996. The above extensions also apply to any joint returns such military personnel may file with their spouses. (See section below regarding interest.)

If the military person expects a refund, another person, such as a spouse or other family member, may sign the return for the military person, if the military person has given that person the authority to do so.

Further Extensions:

The extension deadlines established by the Department may be extended further, depending on circumstances in the former Yugoslavia .

Documentation Required Upon Filing of a Return:

A taxpayer filing a return extended under the provisions of this document should attach to the front of the return a copy of his or her military orders establishing that he or she participated in Operation Joint Endeavor. In addition, the taxpayer should write "Operation Joint Endeavor" across the top of the face of the tax return. The purpose of this is to minimize the issuance of unnecessary assessment notices for failure to file and/or failure to pay penalties.

If a taxpayer is inadvertently assessed failure to file and/or failure to pay penalties which have been waived pursuant to this document, the taxpayer should request, in writing, relief of such penalties. Such request, along with any documentation, should be sent to:

Problems Resolution Office  
P.O. Box 11189  
Columbia, South Carolina 29211-1189  
Attn: Operation Joint Endeavor.

Suspension of Collection Activities:

The Department will suspend , during the time period the taxpayer is serving in Operation Joint Endeavor, the enforced collection of any assessed liability of a taxpayer participating in Operation Joint Endeavor if the assessed liability is (1) the sole obligation of the taxpayer or, (2) the joint obligation of the taxpayer and his or her spouse.

The Department will review all other tax liabilities, with respect to the possible suspension of enforced collections, on a case by case basis.

Penalties and Interest:

Penalties: The Department will waive any penalties due as a result of any extensions, or suspension of collection activities, granted under this document; however, penalties will be assessed if the above returns and taxes are not filed or paid by any extended due date authorized by the Department.

Penalties due as the result of the failure to pay estimated taxes will be waived for any estimated taxes due while the individual taxpayer is participating in Operation Joint Endeavor.

Interest: The Department does not have the authority to waive interest.

Possible Legislation:

Congress and the South Carolina General Assembly may consider legislation to provide tax relief for military persons in Operation Joint Endeavor. The Department will review all such legislation and issue additional Information Letters as necessary to inform military persons and their families of future tax assistance provisions and programs.

Other Tax Assistance:

Military persons and their families affected by Operation Joint Endeavor can also receive tax assistance at any one of the Department's nine Taxpayer Service Centers listed below.

Aiken	410 Barnwell Street N.W.	(803) 641-7685
Beaufort	Carolina Cove Executive Ctr Suite 112	(803) 524-2852
Charleston	3 Southpark Circle Suite 202	(803) 852-3600
Columbia	301 Gervais Street	(803) 737-4660
Florence	1452 West Evans Street	(803) 661-4850
Greenville	211 Century Drive	(803) 241-1200
Myrtle Beach	141 McDonalds Court	(803) 293-6550
Rock Hill	875 Albright Road	(803) 324-7641
Spartanburg	Hillcrest Offices - Suite 475	(803) 594-4900