
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 #06-4

SUBJECT: Extended Tax Relief to Victims of Hurricane Katrina

DATE: March 1, 2006

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #05-2

SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

In Notice 2006-20, the Internal Revenue Service extended until August 28, 2006 the period for special tax relief for taxpayers in the counties and parishes most affected by Hurricane Katrina and its aftermath. This applies to any return, tax payment or tax deposit with an original or extended due date that fell on or after August 29, 2005.

The Service has indicated it will provide automatic relief to affected taxpayers in the following parishes and counties:

- Louisiana parishes of Cameron, Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, and St. Tammany; and
- Mississippi counties of Hancock, Harrison, and Jackson

In addition, the IRS determined that some affected taxpayers in other counties and parishes in Alabama, Louisiana, and Mississippi may require additional disaster relief. In the following counties and parishes, affected taxpayers can receive relief by identifying themselves to the IRS:

- Alabama parishes of Baldwin, Choctaw, Clarke, Greene, Hale, Marengo, Mobile, Pickens, Sumter, Tuscaloosa, and Washington;

- Louisiana parishes of Acadia, Ascension, Assumption, Calcasieu, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson Davis, Lafayette, Lafourche, Livingston, Pointe Coupee, St. Helena, St. James, St. John, St. Mary, St. Martin, Tangipahoa, Terrebonne, Vermilion, Washington, West Baton Rouge, and West Feliciana; and
- Mississippi counties of Adams, Amite, Attala, Claiborne, Choctaw, Clarke, Copiah, Covington, Franklin, Forrest, George, Greene, Hinds, Holmes, Humphreys, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lamar, Lauderdale, Lawrence, Leake, Lincoln, Lowndes, Madison, Marion, Neshoba, Newton, Noxubee, Oktibbeha, Pearl River, Perry, Pike, Rankin, Scott, Simpson, Smith, Stone, Walthall, Warren, Wayne, Wilkinson, Winston, and Yazoo.

In response, the South Carolina Department of Revenue is also extending its tax relief to provide the same relief to individuals and businesses located in these areas, taxpayers who have businesses in South Carolina with offices in these areas whose operations have been affected by the hurricane, those whose tax records are located in these areas, those whose returns are prepared by tax professionals in these 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 these areas, or taxpayers outside these areas 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.