
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 #11-15

SUBJECT: Tax Assistance – Hurricane Irene Victims

DATE: September 8, 2011

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #09-3

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.

Internal Revenue Service Tax Relief. The Internal Revenue Service has announced tax relief to individual and business taxpayers impacted by Hurricane Irene.

Relief to Taxpayers. The Internal Revenue Service postponed certain filing and payment deadlines to October 31, 2011. This includes corporations and businesses that previously obtained an extension until September 15, 2011, to file their 2010 returns, and individuals and businesses that received a similar extension until October 17. It also includes the estimated payment for the third quarter of 2011, normally due September 15.

Taxpayers who reside in or have a business located in the following counties and municipalities qualify for tax filing and payment relief:

Connecticut: Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland and Windham.

Massachusetts: Berkshire and Franklin.

New Jersey: Atlantic, Bergen, Burlington, Camden, Cape May, Cumberland, Essex, Gloucester, Hudson, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Ocean, Passaic, Salem, Somerset, Sussex, Union and Warren.

New York: Albany, Clinton, Delaware, Dutchess, Essex, Greene, Montgomery, Nassau, Orange, Otsego, Rensselaer, Rockland, Saratoga, Schenectady, Schoharie, Sullivan, Suffolk, Ulster, Warren and Westchester.

North Carolina: Beaufort, Bertie, Brunswick, Camden, Carteret, Chowan, Craven, Currituck, Dare, Duplin, Edgecombe, Gates, Greene, Halifax, Hertford, Hyde, Johnston, Jones, Lenoir, Martin, Nash, New Hanover, Northampton, Onslow, Pamlico, Pasquotank, Perquimans, Pitt, Tyrrell, Vance, Warren, Washington and Wilson.

Puerto Rico: Arroyo, Aguas Buenas, Caguas, Canovanas, Carolina, Cayey, Cidra, Coamo, Comerio, Humacao, Jayuya, Juncos, Loiza, Luquillo, Orocovi, Patillas, Ponce and San Juan.

Vermont: Addison, Bennington, Caledonia, Chittenden, Orange, Rutland, Washington, Windham, and Windsor.

Relief to Taxpayers Whose Preparers were Affected by Hurricane Irene. In addition, the Internal Revenue Service granted taxpayers whose preparers were affected by Hurricane Irene until September 22 to file returns normally due September 15 (*i.e.*, a one week filing extension.) This relief, which primarily applies to corporations, partnerships and trusts that previously obtained a tax filing extension, is available to taxpayers regardless of their location. This relief does not apply to any tax payment requirements. See IR-2011-88.

South Carolina Department of Revenue Tax Relief. In response, the South Carolina Department of Revenue is extending the same relief granted by the Internal Revenue Service 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 Hurricane Irene, those whose tax records are located in these areas, those whose returns are prepared by tax professionals in these areas, and relief workers. **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.**

Affected Taxpayers. To qualify for this relief, affected taxpayers should write “Hurricane Irene” at the top of the return relying on this relief or if applicable, check the box referencing a disaster on the tax form and write “Hurricane Irene” beside the check box.

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.

Questions. Taxpayers with relief questions should contact the Department at 803-898-5709.