
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 #12-13

SUBJECT: Extended Tax Relief to Victims of Hurricane Isaac

DATE: October 3, 2012

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
S.C. Code Ann. Section 1-23-10(4) (Supp. 2012)
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 provided special filing and payment relief to victims of Hurricane Isaac in Louisiana and Mississippi.

In Information Release 2012-70, the Internal Revenue Service extended until January 11, 2013, the period for special filing or payment relief to victims of Hurricane Isaac in affected areas. The postponement applies to various tax return filings, tax payments, and other time sensitive acts that occurred on or after August 26, 2012 and on or before January 11, 2013.

Louisiana Disaster Relief. Individuals who reside or have a business in the following parishes of Louisiana may qualify for tax relief: Ascension, Assumption, East Baton Rouge, East Feliciana, Iberville, Jefferson, Lafourche, Livingston, Orleans, Plaquemines, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Washington, and West Feliciana.

Mississippi Disaster Relief. Individuals who reside or have a business in the following counties of Mississippi may qualify for tax relief: Adams, Amite, Clarke, Forrest, George, Hancock, Harrison, Hinds, Jackson, Lincoln, Marion, Pearl River, Pike, Stone, Walthall, Warren and Wilkinson a federal disaster area.

South Carolina Department of Revenue Tax Relief. 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.

Affected Taxpayers. To qualify for this relief, affected taxpayers should write “Hurricane Isaac” at the top of the return relying on this relief or complete the “disaster area” check box if provided on the return. Taxpayers affected by the storm electronically filing their return need to write a letter to the following address on or before January 11, 2013, to claim this relief:

SC Department of Revenue
Attn: Hurricane Relief
PO Box 125
Columbia, SC 29214

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.