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SC INFORMATION LETTER #93-5

TO: Vicki J. Ringer  
Public Information Director

FROM: Deana West, Tax Analyst  
Tax Policy and Appeals Department

DATE: March 17, 1993

SUBJECT: Tax Assistance - Blizzard Victims

REFERENCE: Title 12 - South Carolina Code of Laws, As Amended  
(1976, Supp. 1992)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1992)  
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

Yesterday, the Internal Revenue Service granted tax relief to corporate taxpayers who were unable to meet the March 15 filing deadline because of last weekend's snow storm.

In response, the South Carolina Tax Commission is providing similar relief to corporate taxpayers directly affected by the snow storm and to those taxpayers whose returns are prepared by tax professionals who were affected by the snow storm.

The due date for calendar year corporate tax returns and corporate extensions of time to file was Monday, March 15, 1993. Affected taxpayers now have until March 31, 1993 to file and pay any South Carolina tax or to file for a South Carolina extension. Affected taxpayers should write "BLIZZARD" on any return that relies on this relief.