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

SC REVENUE PROCEDURAL BULLETIN #01-9 (TAX)

- SUBJECT:** Tax Assistance – Persons Affected by Terrorist Attacks
- SUPERSEDES:** All previous documents and any oral directions in conflict herewith.
- REFERENCE:** S.C. Code Section 12-4-320(6)
- AUTHORITY:** S.C. Code Section 12-4-320 (2000)
S.C. Code Section 1-23-10(4) (2000)
SC Revenue Procedure #99-4
- SCOPE:** The purpose of a Revenue Procedural Bulletin is to provide immediate procedural guidance to the public and Department personnel. It is a written statement issued to assist in the administration of laws and regulations by providing guidance that may be followed in order to comply with the law. A Revenue Procedural Bulletin does not have the force and effect of law. It is, however, binding on agency personnel only until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.

Code Section 12-4-320(6) allows the South Carolina Department of Revenue (“Department”) to extend the date for filing returns, paying taxes, collecting taxes, or conducting audits for taxpayers affected by the damage caused by war, terrorist act, or natural disaster, or service with the United States armed forces or national guard in or near a hazard duty zone. The Department is also allowed to waive penalties and interest in such instances.

This revenue procedure provides assistance to taxpayers who have been affected by the terrorist acts that occurred at the World Trade Centers in New York City, New York; the Pentagon in Arlington, Virginia; and the plane crash near Pittsburgh, Pennsylvania.

Taxpayers Affected by this Revenue Procedure

The following taxpayers are entitled to the relief provided for below.

- (1) All individuals whose principal residence, and any business entity whose principal place of business, is located in a “covered disaster area” within the meaning of Section 301.7508A-1(d)(2) of the Federal Procedure and Administration Regulations (currently, the following New York counties – Bronx, Kings, New York (boroughs of Brooklyn and Manhattan), Queens, and Richmond and Arlington, Virginia;

- (2) Any individual who is a relief worker who is assisting in a covered disaster area or in Pennsylvania;
- (3) Any individual whose principal residence, and any business entity whose principal place of business, is not located in the covered disaster area, but whose records necessary to meet a filing or paying deadline are maintained in a covered disaster area;
- (4) Any estate or trust that has tax records necessary to meet a filing or paying deadline in a covered disaster area;
- (5) Any spouse of an affected taxpayer, solely with regard to a joint return of the husband and wife;
- (6) Victims of the crash (including those on the plane and those on the ground) of the four commercial jet airplanes hijacked on September 11, 2001; and,
- (7) Taxpayers whose place of employment is located within a Presidentially declared disaster area.

In addition, taxpayers who are continuing to experience difficulties in meeting their state filing and tax payment requirements on account of events related to the September 11, 2001 terrorist attack and who do not otherwise qualify under paragraphs (1) through (7) above.

Relief Provided

If a taxpayer meets the requirements above they are entitled to the relief provided herein:

- (1) For all South Carolina returns, payments, and deposits that are the state equivalent of the returns, payments and deposits discussed in IRS Notice 2001-61 and IRS Notice 2001-63 (copies attached), taxpayers are automatically granted the same relief and extension of time for filing, paying, and making deposits that are provided for in IRS Notice 2001-61 and IRS Notice 2001-63.
- (2) For those taxpayers described in paragraphs (1) – (7) above, upon appropriate notice the Department will suspend the enforced collection of any assessed tax liability of those taxpayer until March 11, 2002. However, the Department will reinstate collection activities of any assessed liabilities suspended pursuant to this document within a reasonable time after the prescribed deadline.
- (3) For other situations and other state taxes, taxpayers may petition for relief by filing a REQUEST FOR RELIEF AS A RESULT OF TERRORIST ATTACK with the Department's PDMS Administrator at PO BOX 125, COLUMBIA, SC 29214. These situations will be reviewed and decided on a case-by-case basis.

Note: This document does not extend the time for the collection of property taxes since in accordance with Code Section 12-4-520(6) only the Comptroller General may extend the time for the collection of property taxes. It also does not apply to any tax or fee administered by a local taxing district.

Documentation

Taxpayers who are entitled to automatic relief under this document do not need to request a special extension of time to file their returns, pay taxes, and make deposits - this extension is automatic. Taxpayers should, however, write "September 11, 2001 Terrorist Attack" in red ink across the front of their tax returns when filed. These returns and all payment of taxes must be completed by the extended deadline.

Penalties and Interest:

The Department will waive any penalties and interest due as a result of any extensions or suspension of collection activities granted under this document. If a taxpayer mistakenly receives a bill for tax, penalty, and interest, they should contact the PDMS Administrator at the address above so that their account may be corrected.

Penalties and interest will be assessed if the returns are not filed or taxes paid by the extended due dates authorized by the Department.

Copies of Returns

Free replacement copies of tax returns destroyed or lost as a result of these terrorist attacks will be available from the Department. To receive replacement copies of tax returns, a taxpayer should contact the records section of the Department at (803) 898-5866.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Elizabeth Carpentier
Elizabeth Carpentier, Director

October 15 _____, 2001
Columbia, South Carolina