



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #18-13

SUBJECT: Tax Relief for Persons and Businesses Affected by Hurricane Florence

DATE: October 3, 2018

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
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 Florence in certain counties of South Carolina and North Carolina (See IR-2018-187).

The tax relief postpones various tax filing and payment deadlines falling on or after September 8, 2018 and before January 31, 2019. As a result, affected individuals and businesses will have until January 31, 2019 to file returns and pay taxes due. This includes taxpayers who had a valid extension to file their 2017 return due to run out on October 15, 2018. It also includes the quarterly estimated income tax payments due from September 17, 2018 and January 15, 2019.

Currently, the Internal Revenue Service filing and payment relief applies to the following South Carolina counties identified by the President's declaration as a federal disaster area and identified by the Federal Emergency Management Agency (FEMA) for individual assistance due to Hurricane Florence:

- Chesterfield
- Darlington
- Dillon
- Florence
- Georgetown
- Horry
- Marion
- Marlboro

In addition, 28 North Carolina counties qualify for tax relief from the Internal Revenue Service. The list of eligible North Carolina counties is available on the Internal Revenue Service disaster relief page on IRS.gov (See News Release NC-2018-03).

South Carolina Department of Revenue Tax Relief for South Carolina and North Carolina.

In conjunction with the IRS tax relief, the South Carolina Department of Revenue is also extending its tax relief to provide the same relief to individuals and businesses located in these counties who have been affected by the hurricane, taxpayers who have businesses in South Carolina with offices in these counties whose operations have been affected by the hurricane, those whose tax records are located in these counties, those whose returns are prepared by tax professionals in these counties, 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 counties affected by the hurricane or grants an additional relief period, then the Department will consider granting the same relief period. In addition, on a case by case basis, the Department may grant additional tax relief depending on the taxpayer's particular circumstances. **Note:** This relief does not apply to current collection matters, including payments due under any payment plan previously entered into with the Department.

Returns Filed by Affected Taxpayers. A taxpayer located in the covered disaster area filing an electronic return should automatically receive the filing and payment relief. Affected taxpayers who file a paper return or who reside or have a business located outside the covered disaster area must contact the Department to request this tax relief. See "Contact Information" below for how to request relief from the Department.

Notices Received by Affected Taxpayers. Individuals or businesses affected by the hurricane who receive a penalty notice from the Department should notify the Department to have the Department abate the penalty and interest. See "Contact Information" below for how to notify the Department.

Contact Information. To request relief or request penalty abatement call or write the Department at the phone number or addresses below. The taxpayer may call the Department or submit Form C-672, "Disaster Relief," or a letter that provides the same information, to request disaster relief or a penalty abatement.

Phone number: 1-844-898-8542

E-mail address: DisasterTaxRelief@dor.sc.gov

Mailing address: SC Department of Revenue
Attn: Disaster Tax Relief
PO Box 125
Columbia, SC 29214-0802

Additional Questions Regarding Other Tax Relief.

Questions Concerning Current Audit and Collection Matters. Taxpayers with tax relief questions concerning a current Department audit or collection matter should contact the Department's revenue officer or auditor who is handling their specific audit or collection matter.

Questions Concerning County Property Taxes. Taxpayers with questions concerning county property taxes should contact the county government in which the property is located.