
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 #03-18

SUBJECT: Tax Relief to Power Blackout Victims

DATE: August 18, 2003

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #03-1

SCOPE: An Information Letter is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. **An Information Letter has no precedential value, and is not binding on the public or the Department.**

The Internal Revenue Service has granted tax relief to taxpayers who were unable to meet the filing due date of August 15, 2003, because of the power blackout in the Northeastern United States.

In response, the South Carolina Department of Revenue is providing the same relief to taxpayers who have businesses in South Carolina with offices in blackout area whose operations have been affected by the blackout and to those taxpayers whose returns are prepared by tax professionals affected by the blackout. At this time, the Internal Revenue Service has granted relief until August 22, 2003, but is monitoring the situation to determine if additional relief is warranted. The Department will grant the same relief period granted by the Internal Revenue Service.

To qualify for this relief, affected taxpayers should put "NORTHEAST BLACKOUT" in red ink at the top of the return relying on this relief. Individuals or businesses located in the blackout area, or taxpayers outside the area that were directly affected by the power blackout, should notify the Department if they receive penalties for filing returns or paying taxes late for waiver of these penalties. Taxpayers with relief questions should contact the Department at 803-898-5709.