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State of South Carolina  
**Department of Revenue**  
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214  
Website Address: <http://www.sctax.org>

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SC INFORMATION LETTER #03-21

**SUBJECT:** Tax Relief to Hurricane Isabel Victims

**DATE:** September 22, 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 South Carolina Department of Revenue is providing relief to taxpayers who have businesses in South Carolina with offices in North Carolina, Virginia and other states whose operations have been affected by Hurricane Isabel and to those taxpayers whose returns are prepared by tax professionals affected by Hurricane Isabel.

Affected taxpayers may be eligible for the following relief as a result of the hurricane:

1. Extensions of time to file tax returns and pay taxes.
2. Suspension of the enforced collection of any assessed liability of the taxpayer.
3. Waiver of any penalties due as a result of any extensions, or suspension of collection activities granted by the Department of Revenue.
4. Replacement copies of tax returns, free of charge, for tax returns destroyed as a result of the hurricane.

Other relief may be available depending on the taxpayer's particular circumstances and will be considered on a case by case basis.

Taxpayers affected by the hurricane who are seeking tax relief should contact the Department at 803-898-5709.