
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 #03-24

SUBJECT: Tax Relief to California Wildfire Victims

DATE: November 4, 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 are unable to meet filing due dates because of the California wildfires in Southern California counties that have been declared a disaster area by the President. As of the date of this information letter, the disaster area counties are: Los Angeles, Riverside, San Bernardino, San Diego, and Ventura.

In response, the South Carolina Department of Revenue is providing the same relief to taxpayers who have businesses in South Carolina with offices in the disaster area whose operations have been affected by the California wildfires and to those taxpayers whose returns are prepared by tax professionals with offices in the disaster area whose operations have been affected by the California wildfires. At this time, the Internal Revenue Service has established an extension period for returns and other tax payments from October 21, 2003 through December 29, 2003. The Department will grant the same relief period granted by the Internal Revenue Service.

To qualify for this relief, affected taxpayers should put "CA WILDFIRES" at the top of the return relying on this relief. Individuals or businesses located in the disaster area 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.