
State of South Carolina
Department of Revenue
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Website Address: <http://www.sctax.org>

SC INFORMATION LETTER #04-24

SUBJECT: Tax Relief to Hurricane Jeanne Victims and Other Disaster Area Tax Relief Granted During the 2004 Hurricane Season

DATE: October 18, 2004

SUPERSEDES: SC Information Letter #04-21
SC Information Letter #04-18

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.**

South Carolina Tax Relief and Procedures

In response to special tax relief offered by the Internal Revenue Service to the 2004 summer storm victims in Presidential disaster areas, the South Carolina Department of Revenue is providing the same relief to individuals and businesses located in these disaster areas, taxpayers who have businesses in South Carolina with offices in these disaster areas whose operations have been affected by the storms, those whose tax records are located in these disaster areas, those whose returns are prepared by tax professionals in the affected areas, and relief workers. The Department will grant the same relief period granted by the Internal Revenue Service.

To qualify for this relief, affected taxpayers should indicate the applicable storm (*e.g.*, “Jeanne”) at the top of the return relying on this relief. Individuals or businesses located in the disaster areas, or taxpayers outside the areas that were directly affected by the disasters, 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.

The following is a list of special disaster area tax relief provisions recently granted by the Internal Revenue Service and the Department. If the Internal Revenue Service grants relief to other areas affected by the storms, or grants an additional relief period, then the Department will grant the same relief and period.

Florida Hurricane Jeanne Victims

The Internal Revenue Service has granted special tax relief for Floridians in the Presidential Disaster Area that was struck by Hurricane Jeanne. At this time, the Internal Revenue Service has granted relief for those affected generally from September 24 - December 30, 2004.

The Hurricane Jeanne disaster area consists of 47 Florida counties: Alachua, Baker, Bradford, Brevard, Charlotte, Citrus, Clay, Columbia, DeSoto, Dixie, Duval, Flagler, Gilchrist, Glades, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Indian River, Jefferson, Lafayette, Lake, Levy, Madison, Manatee, Marion, Martin, Nassau, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Sarasota, Seminole, St. Johns, St. Lucie, Sumter, Suwannee, Taylor, Union, and Volusia.

Florida Hurricane Frances Victims

The Internal Revenue Service has granted special tax relief for Florida taxpayers in the Presidential Disaster Area that was struck by Hurricane Frances during the period beginning September 3, 2004. At this time, the Internal Revenue Service has granted relief for those affected generally until December 30, 2004.

The Hurricane Frances disaster area consists of 45 Florida counties: Alachua, Baker, Bradford, Brevard, Broward, Charlotte, Citrus, Clay, Columbia, DeSoto, Dixie, Duval, Flagler, Gilchrist, Glades, Hardee, Hendry, Hernando, Highlands, Hillsborough, Indian River, Lake, Lee, Levy, Manatee, Marion, Martin, Miami-Dade, Nassau, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Sarasota, Seminole, St. Johns, St. Lucie, Sumter, Suwannee, Union, and Volusia.

Florida Tropical Storm Bonnie and Hurricane Charley Victims

The Internal Revenue Service has granted special tax relief for Florida taxpayers in the Presidential Disaster Area that was struck by Tropical Storm Bonnie and Hurricane Charley during the period August 11 - 30, 2004. At this time, the Internal Revenue Service has granted relief for those affected generally until December 30, 2004.

The Tropical Storm Bonnie and Hurricane Charley disaster area consists of 26 Florida counties: Brevard, Charlotte, Collier, DeSoto, Dixie, Duval, Flagler, Glades, Hardee, Hendry, Highlands, Indian River, Lake, Lee, Levy, Manatee, Monroe, Okeechobee, Orange, Osceola, Pasco, Polk, Sarasota, Seminole, St. Johns, and Volusia.

Georgia Hurricane Ivan Victims

The Internal Revenue Service has granted special tax relief for Georgia taxpayers in the Presidential Disaster Area that was struck by Hurricane Ivan. At this time, the Internal Revenue Service has granted relief for those affected generally from September 14 - November 18, 2004.

The Hurricane Ivan disaster areas include 19 Georgia counties: Carroll, Cherokee, Clayton, Cobb, Dade, Dawson, DeKalb, Early, Forsyth, Franklin, Fulton, Gilmer, Madison, Miller, Pickens, Rabun, Towns, Union, and White.

Gulf Coast States Hurricane Ivan Victims (Alabama, Florida, Louisiana, and Mississippi)

The Internal Revenue Service has granted special tax relief for taxpayers in the Presidential Disaster Areas in Alabama, Florida, Louisiana, and Mississippi that were struck by Hurricane Ivan. At this time, the Internal Revenue Service has granted relief for those affected generally from September 13 - December 30, 2004.

The Hurricane Ivan disaster areas include 65 Alabama counties: Autauga, Baldwin, Barbour, Bibb, Blount, Bullock, Butler, Calhoun, Chambers, Chilton, Choctaw, Clarke, Clay, Coffee, Colbert, Conecuh, Coosa, Covington, Crenshaw, Cullman, Dale, Dallas, DeKalb, Elmore, Escambia, Etowah, Fayette, Franklin, Geneva, Greene, Hale, Henry, Houston, Jackson, Jefferson, Lamar, Lauderdale, Lawrence, Lee, Limestone, Lowndes, Macon, Madison, Marengo, Marshall, Marion, Mobile, Monroe, Montgomery, Morgan, Perry, Pickens, Pike, Randolph, Russell, St. Claire, Shelby, Sumter, Talledega, Tallapoosa, Tuscaloosa, Walker, Washington, Wilcox, and Winston.

The Hurricane Ivan disaster areas include 16 Florida counties: Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Leon, Liberty, Okaloosa, Santa Rosa, Taylor, Wakulla, Walton, and Washington.

The Hurricane Ivan disaster areas include 8 Louisiana parishes: Jefferson, Lafourche, Orleans, Plaquemines, St. Bernard, St. Charles, St. Tammany, and Terrebonne.

The Hurricane Ivan disaster areas include 10 Mississippi counties: Clarke, George, Greene, Hancock, Harrison, Jackson, Lauderdale, Perry, Stone, and Wayne.

Minnesota Severe Storms and Flood Victims

The Internal Revenue Service has granted special tax relief for Minnesota taxpayers in the Presidential Disaster Area that was struck by severe storms and flooding during the period September 14 - 27, 2004. At this time, the Internal Revenue Service has granted relief for those affected generally until December 7, 2004.

The severe storm and flood disaster area consists of 5 Minnesota counties: Dodge, Faribault, Freeborn, Mower, and Steele.

New Jersey Tropical Depression Ivan Victims

The Internal Revenue Service has granted special tax relief for New Jersey taxpayers in the Presidential Disaster Area that was struck by Tropical Depression Ivan during the period September 18 – October 1, 2004. At this time, the Internal Revenue Service has granted relief for those affected generally until December 1, 2004.

The Tropical Depression Ivan disaster area consists of 4 New Jersey counties: Hunterdon, Mercer, Sussex, and Warren.

New York Tropical Depression Ivan Victims

The Internal Revenue Service has granted special tax relief for New York taxpayers in the Presidential Disaster Area that was struck by Tropical Depression Ivan during the period September 16 - 24, 2004. At this time, the Internal Revenue Service has granted relief for those affected generally until December 1, 2004.

The Tropical Depression Ivan disaster area consists of 6 New York counties: Broome, Chenango, Delaware, Orange, Sullivan, and Ulster.

North Carolina Tropical Storm Frances Victims

The Internal Revenue Service has granted special tax relief for North Carolina taxpayers in the Presidential Disaster Area that was struck by Tropical Storm Frances during the period September 7 - 12, 2004. At this time, the Internal Revenue Service has granted relief for those affected generally until November 9, 2004.

The Tropical Storm Frances disaster area consists of 33 North Carolina counties: Alexander, Alleghany, Ashe, Avery, Bladen, Buncombe, Burke, Cabarrus, Caldwell, Catawba, Cleveland, Columbus, Cumberland, Gaston, Haywood, Henderson, Hoke, Iredell, Jackson, Lincoln, Madison, McDowell, Mecklenburg, Mitchell, Polk, Robeson, Rutherford, Scotland, Transylvania, Union, Watauga, Wilkes, and Yancey.

North Carolina Hurricane Ivan Victims

The Internal Revenue Service has granted special tax relief for North Carolina taxpayers in the Presidential Disaster Area that was struck by Hurricane Ivan. At this time, the Internal Revenue Service has granted relief for those affected generally from September 16 - November 18, 2004.

The Hurricane Ivan disaster areas include 29 North Carolina counties: Alamance, Alleghany, Ashe, Avery, Buncombe, Burke, Caldwell, Caswell, Davidson, Forsyth, Graham, Guilford, Haywood, Henderson, Jackson, Macon, Madison, McDowell, Mitchell, Polk, Randolph, Rockingham, Rutherford, Stokes, Swain, Transylvania, Watauga, Wilkes, and Yancey.

Ohio Storm Victims

The Internal Revenue Service has granted special tax relief for Ohio taxpayers in the Presidential Disaster Area that was struck by severe storms and flooding beginning August 27, 2004. At this time, the Internal Revenue Service has granted relief for those affected generally until November 18, 2004.

The disaster area includes 20 Ohio counties: Athens, Belmont, Carroll, Columbiana, Gallia, Guernsey, Harrison, Jefferson, Mahoning, Meigs, Monroe, Morgan, Muskingum, Noble, Perry, Stark, Trumbull, Tuscarawas, Vinton, and Washington.

Pennsylvania Tropical Depressions Frances and Ivan Victims

The Internal Revenue Service has granted special tax relief for Pennsylvanians in the Presidential Disaster Area that were struck by Tropical Depressions Frances and Ivan from September 8 – October 1, 2004. At this time, the Internal Revenue Service has granted relief for those affected generally until November 18, 2004.

The Tropical Depressions Frances and Ivan disaster areas include 54 Pennsylvania counties: Allegheny, Armstrong, Beaver, Bedford, Blair, Bradford, Bucks, Butler, Cameron, Carbon, Centre, Chester, Clarion, Clearfield, Clinton, Columbia, Crawford, Cumberland, Dauphin, Delaware, Franklin, Fulton, Greene, Huntingdon, Indiana, Jefferson, Juniata, Lackawanna, Lawrence, Lebanon, Lehigh, Luzerne, Lycoming, Mifflin, Monroe, Montgomery, Montour, Northampton, Northumberland, Perry, Pike, Philadelphia, Schuylkill, Snyder, Somerset, Sullivan, Susquehanna, Tioga, Union, Washington, Wayne, Westmoreland, Wyoming, and York.

South Carolina Tropical Storm Frances Victims

The Internal Revenue Service has granted special tax relief for South Carolina taxpayers in the Presidential Disaster Area that was struck by Tropical Storm Frances during the period September 6 – October 11, 2004. At this time, the Internal Revenue Service has granted relief for those affected generally until December 7, 2004.

The Tropical Storm Frances disaster area consists of 25 South Carolina counties: Calhoun, Cherokee, Chester, Chesterfield, Clarendon, Darlington, Dillon, Fairfield, Florence, Greenville, Horry, Kershaw, Lancaster, Lee, Lexington, Marion, Marlboro, Newberry, Oconee, Pickens, Richland, Spartanburg, Sumter, Williamsburg, and York.

Virginia Victims of Tropical Storm Gaston

The Internal Revenue Service has granted special tax relief for Virginia taxpayers in the Presidential Disaster Area that was struck by severe storms, flooding, and tornadoes as a result of Tropical Storm Gaston during the period August 30, 2004 – September 8, 2004.

The disaster area consists of four independent cities: Colonial Heights, Hopewell, Petersburg, and Richmond, and eight counties: Charles City, Chesterfield, Dinwiddie, Hanover, Henrico, King William, New Kent, and Prince George. At this time, the Internal Revenue Service has granted relief for those affected generally until November 3, 2004.

West Virginia Storm Victims

The Internal Revenue Service has granted special tax relief for West Virginians in the Presidential Disaster Area that was struck by severe storms, flooding, and landslides during the period September 16 – 27, 2004. At this time, the Internal Revenue Service has granted relief for those affected generally until November 18, 2004.

The disaster area includes 18 West Virginia counties: Berkeley, Brooke, Cabell, Hancock, Jackson, Kanawha, Lincoln, Marshall, Mason, Mingo, Morgan, Ohio, Pleasants, Tyler, Wayne, Wetzel, Wirt, and Wood.