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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 #07-9

**SUBJECT:** Extended Tax Relief to Persons Affected by the April 16 Storm or Virginia Tech Shooting for Tax Returns Originally Due April 17, 2007

**DATE:** April 18, 2007

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (2000)  
SC Revenue Procedure #05-2

**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 or payment relief to the following:

1. Victims of the major storm affecting several Northeastern states on April 16, 2007.

Taxpayers across the Northeast directly impacted by the power outages and public transportation problems caused by the storm have until midnight April 19, 2007 to meet their April 17, 2007, tax filing deadline without incurring late filing and payment penalties. Affected taxpayers located outside the Northeast are covered if they are prevented from filing in a timely manner because of the storm.

2. Victims, families, emergency responders and University Tech students and employees affected by the shootings on April 16, 2007 at Virginia Tech in Blacksburg, Virginia.

Taxpayers affected have a 6 month tax filing and payment extension until October 15, 2007, to file and make payments associated with their 2006 individual income tax returns due April 17, 2007. No filing and payment penalties will be due for those who qualify for this extension as long as the returns are filed and payments are made by October 15, 2007.

South Carolina Department of Revenue Tax Relief. In response, the South Carolina Department of Revenue is also extending its time deadlines for tax returns originally due April 17, 2007, to provide the same relief granted by the Internal Revenue Service, except as otherwise noted.

1. Victims of major storm affecting several Northeastern states on April 16, 2007.

Taxpayers affected by the storm can mark their paper returns with the words “April 16 Storm.” All taxpayers who file South Carolina electronic individual income tax returns have until May 1, 2007 to file returns without incurring late filing and payment penalties. Accordingly, taxpayers affected by the storm electronically filing South Carolina individual income tax returns do not need to make any reference to the storm on their return.

2. Victims, families, emergency responders and University Tech students and employees affected by the shootings on April 16, 2007 at Virginia Tech in Blacksburg, Virginia.

Taxpayers affected by the shootings at Virginia Tech can mark their paper returns with the words “Virginia Tech Relief.” Taxpayers affected by the shootings electronically filing their return need to write a letter to the following address on or before October 15, 2007, to claim this relief:

Problems Resolution Office  
SC Department of Revenue  
Attn: Virginia Tech Relief  
PO Box 11189  
Columbia, SC 29211-1189

Questions. Taxpayers with relief questions should contact the Department at 803-898-5709.