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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 #08-20

**SUBJECT:** Extended Tax Relief to Victims of Hurricanes Gustav and Ike

**DATE:** September 19, 2008

**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 and payment relief to Louisiana taxpayers adversely affected by Hurricanes Gustav and Ike and Texas taxpayers adversely affected by Hurricane Ike as follows.

1. Louisiana Hurricane Gustav Disaster Relief.

In Information Release 2008-100, the Internal Revenue Service has extended until January 5, 2009, the period for special filing or payment relief to victims of Hurricane Gustav in affected areas of Louisiana. The postponement applies to return filing, tax payment and other time sensitive acts otherwise due between September 1, 2008 and January 5, 2009.

Taxpayers who reside in or have a business located in the following parishes qualify for the relief: Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Cameron, East Baton Rouge, East Feliciana, Evangeline, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Plaquemines, Pointe Coupee, Rapides, Sabine, St. Bernard, St. Charles, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Vernon, West Baton Rouge, and West Feliciana.

2. Louisiana Hurricane Ike Disaster Relief.

In Information Release 2008-108, the Internal Revenue Service has extended until January 5, 2009, the period for special filing or payment relief to victims of Hurricane Ike in affected areas of Louisiana. The postponement applies to return filing, tax payment and other time sensitive acts otherwise due on or after September 11, 2008 and before January 5, 2009.

Taxpayers who reside in or have a business located in the following parishes qualify for the relief: Acadia, Beauregard, Calcasieu, Cameron, Iberia, Jefferson, Jefferson Davis, Lafourche, Plaquemines, Sabine, St. Mary, Terrebonne, Vermilion, and Vernon.

### 3. Texas Hurricane Ike Disaster Relief.

In Information Release 2008-107, the Internal Revenue Service has extended until January 5, 2009, the period for special filing or payment relief to victims of Hurricane Ike in affected areas of Texas. The postponement applies to return filing, tax payment and other time sensitive acts otherwise due on or after September 7, 2008 and before January 5, 2009.

Taxpayers who reside in or have a business located in the following counties qualify for the relief: Angelina, Austin, Brazoria, Chambers, Cherokee, Fort Bend, Galveston, Grimes, Hardin, Harris, Houston, Jasper, Jefferson, Liberty, Madison, Matagorda, Montgomery, Nacogdoches, Newton, Orange, Polk, Sabine, San Augustine, San Jacinto, Trinity, Tyler, Walker, Waller, and Washington.

South Carolina Department of Revenue Tax Relief. In response, the South Carolina Department of Revenue is also extending its tax relief to provide the same relief to individuals and businesses located in these areas, taxpayers who have businesses in South Carolina with offices in these areas whose operations have been affected by the hurricane, those whose tax records are located in these areas, those whose returns are prepared by tax professionals in these areas, and relief workers. The Department will grant the same relief period granted by the Internal Revenue Service. If the Internal Revenue Service grants relief to other areas affected by the hurricane or grants an additional relief period, then the Department will grant the same relief and period.

Affected Taxpayers. To qualify for this relief, affected taxpayers should write “Hurricane Gustav” or “Hurricane Ike”, as applicable, at the top of the return relying on this relief. Taxpayers affected by the storm electronically filing their return need to write a letter to the following address on or before January 5, 2009, to claim this relief:

Compliance and Recovery Section  
SC Department of Revenue  
Attn: Hurricane Relief  
PO Box 11189  
Columbia, SC 29211-1189

Individuals or businesses located in these areas, or taxpayers outside these areas that were directly affected by the disaster, should notify the Department if they receive penalties for filing returns or paying taxes late for waiver of these penalties.

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