SC INFORMATION LETTER #11-6

SUBJECT: Tax Assistance - North Carolina Severe Storm, Tornado, and Flood Victims

DATE: April 25, 2011

SC Revenue Procedure #09-3

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 announced tax relief to persons affected by the severe storms, tornadoes, and flooding on April 16, 2011 in parts of North Carolina.

In Information Release 2011-20, the Internal Revenue Service postponed until June 30 certain deadlines for taxpayers who live in or have a business in the disaster area. The postponement applies to the deadline for filing tax returns, making tax payments, and other time sensitive acts.

Taxpayers who reside in or have a business located in the following North Carolina counties qualify for tax relief: Bertie, Bladen, Cumberland, Halifax, Harnett, Johnston, Lee, Onslow, Wake, and Wilson.

South Carolina Department of Revenue Tax Relief. In response, the South Carolina Department of Revenue is extending the same relief granted by the Internal Revenue Service 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 severe storms, those whose tax records are located in these areas, those whose returns are prepared by tax professionals in these areas, and relief workers. 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.
**Affected Taxpayers.** To qualify for this relief, affected taxpayers should write “North Carolina 2011 Storm” at the top of the return relying on this relief or if applicable, check the box referencing a disaster on the tax form and write “North Carolina 2011 Storm” beside the check box.

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.