
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 #11-7

SUBJECT: Tax Assistance - Severe Storm, Tornado, and Flood Victims in Alabama, Arkansas, Georgia, Mississippi, North Carolina, Oklahoma and Tennessee

DATE: May 4, 2011

MODIFIES: SC Information Letter #11-6¹

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
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 in parts of Alabama, Arkansas, Georgia, Mississippi, North Carolina, Oklahoma, and Tennessee.

In various Information Releases, the Internal Revenue Service postponed until June 30 certain deadlines for taxpayers who live in or have a business in these disaster areas. 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 counties qualify for tax relief:

Alabama (IRS Information Release 2011-26 – Updated on May 3, 2011)

Autauga, Bibb, Blount, Calhoun, Cherokee, Chilton, Choctaw, Colbert, Coosa, Cullman, DeKalb, Elmore, Etowah, Fayette, Franklin, Greene, Hale, Jackson, Jefferson, Lawrence, Limestone, Madison, Marengo, Marion, Marshall, Morgan, Pickens, Shelby, St. Clair, Sumter, Talladega, Tallapoosa, Tuscaloosa, Walker, Washington and Winston counties

Arkansas (IRS Information Release 2011-08 – May 3, 2011)

Benton, Clay, Faulkner, Garland, Lincoln, Pulaski, Randolph, and Saline counties

¹SC Information Letter #11-6 concerned tax assistance for storm victims in North Carolina. In addition to addressing tax assistance for storm victims in other states, this information letter also modifies SC Information Letter #11-6 by adding additional counties to the North Carolina list of counties.

Georgia (IRS Information Release 2011-36 – Updated on May 3, 2011)

Bartow, Catoosa, Coweta, Dade, Floyd, Gordon, Greene, Harris, Heard, Lamar, Lumpkin, Meriwether, Monroe, Morgan, Pickens, Polk, Rabun, Spalding, Troup, and Walker counties

Mississippi (IRS Information Letter 2011-19 – May 2, 2011)

Chickasaw, Choctaw, Clarke, Greene, Hinds, Jasper, Kemper, Lafayette, Monroe, Neshoba, and Webster counties

North Carolina (IRS Information Release 2011-20 – Updated on April 22, 2011)

Bertie, Bladen, Craven, Cumberland, Currituck, Greene, Halifax, Harnett, Hertford, Hoke, Johnston, Lee, Onslow, Pitt, Robeson, Sampson, Wake, and Wilson counties

Oklahoma (IRS Information Release 2011-07 – April 25, 2011)

Atoka county

Tennessee (IRS Information Release 2011-27 – May 2, 2011)

Bradley, Greene, Hamilton, and Washington counties

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 “2011 Storms” 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 “2011 Storms” 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.