
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 #12-17

SUBJECT: Extended Tax Relief to Victims of Hurricane Sandy

DATE: November 26, 2012

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
S.C. Code Ann. Section 1-23-10(4) (Supp. 2012)
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 provided special filing and payment relief to victims of Hurricane Sandy in the Mid-Atlantic and Northeastern United States.

The tax relief postpones various tax filing and payment deadlines that occurred starting in late October. As a result, affected individuals and businesses will have until February 1, 2013 to file these returns and pay any taxes due. This includes the fourth quarter individual estimated tax payment, normally due Jan. 15, 2013.

So far, the IRS filing and payment relief applies to the following localities identified by FEMA for Individual Assistance due to Hurricane Sandy:

- **In Connecticut:** Fairfield, Middlesex, New Haven, and New London Counties and the Mashantucket Pequot Tribal Nation and Mohegan Tribal Nation located within New London County;
- **In New Jersey:** Atlantic, Bergen, Burlington, Camden, Cape May, Cumberland, Essex, Gloucester, Hudson, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Ocean, Passaic, Salem, Somerset, Sussex, Union and Warren;
- **In New York:** Bronx, Kings, Nassau, New York, Orange, Putnam, Queens, Richmond, Rockland, Sullivan, Suffolk, Ulster and Westchester;
- **In Rhode Island:** Newport and Washington counties.

Other locations may be added in coming days based on additional damage assessments by FEMA. Details on available relief can be found on the [disaster relief](#) page on IRS.gov.

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 Sandy” at the top of the return relying on this relief or complete the “disaster area” check box if provided on the return. Taxpayers affected by the hurricane electronically filing their return may want to write a letter to the following address on or before February 1, 2013, to claim this relief:

SC Department of Revenue
Attn: Hurricane Relief
PO Box 125
Columbia, SC 29214

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.