



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #16-12

(Revised October 26, 2016, to include Chesterfield, Kershaw, Richland, Calhoun,
Clarendon and Marlboro counties)

(Revised October 18, 2016, to include Allendale, Bamberg, Barnwell, Hampton,
Lee, Orangeburg and Sumter counties)

SUBJECT: Tax Relief for Persons and Businesses Affected by Hurricane Matthew

DATE: October 18, 2016

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
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.

SC Department of Revenue Tax Relief. The South Carolina Department of Revenue is providing special filing and payment relief to victims of Hurricane Matthew in certain counties in South Carolina.

The tax relief postpones various tax filing and payment deadlines that occurred starting on October 4, 2016. As a result, affected individuals and businesses will have until March 15, 2017 to file these returns and pay any taxes due. This includes the October 17, 2016 deadline for those who received an extension to file their 2015 South Carolina income tax return and the deadlines during this tax relief period for making quarterly estimated payments.

The Department's filing and payment relief applies to the following South Carolina counties:

Allendale	Bamberg	Barnwell	Beaufort	Berkeley
Calhoun	Charleston	Chesterfield	Clarendon	Colleton
Darlington	Dillon	Dorchester	Florence	Georgetown
Hampton	Horry	Jasper	Kershaw	Lee
Marion	Marlboro	Orangeburg	Richland	Sumter
Williamsburg				

Other counties may be added in coming days as additional damage assessments are completed.

Note: The IRS has also provided tax relief. For details regarding federal tax relief, See IR-2016-135 at www.irs.gov.

South Carolina Counties - Tax Relief. The South Carolina Department of Revenue is extending its tax relief to:

- individuals and businesses located in these South Carolina counties who have been affected by the hurricane (and in any additional counties that may be added in the coming days),
- taxpayers who have businesses in South Carolina with offices in these South Carolina counties whose operations have been affected by the hurricane,
- taxpayers whose tax records are located in these South Carolina counties,
- taxpayers whose returns are prepared by tax professionals in these South Carolina counties, and
- relief workers.

Taxpayers, Businesses, and Tax Professionals Located in an Out-of-State Federal Disaster Area - Tax Relief.

If an area located outside of South Carolina has been declared a federal disaster area by the President as a result of Hurricane Matthew (*e.g.*, declared disaster areas in Florida, Georgia and North Carolina), then the South Carolina Department of Revenue will also extend its tax relief to provide the same relief to individuals and businesses located in these out-of-state federal disaster areas, taxpayers who have businesses in South Carolina with offices in these out-of-state federal disaster areas whose operations have been affected by the hurricane, those whose tax records are located in these out-of-state federal disaster areas, those whose returns are prepared by tax professionals in these out-of-state federal disaster 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 out-of-state areas affected by Hurricane Matthew or grants an additional relief period, then the Department will grant the same relief and period.

Tax Relief for Eligible Taxpayers and Businesses. Taxpayers who have been affected by Hurricane Matthew may be eligible for the following relief with respect to any taxes administered by the Department or tax returns filed with the Department (*e.g.*, income tax returns, sales and use tax returns, admissions tax returns, motor fuel user fee returns, etc.):

- Extensions of time to file tax returns and pay any taxes (including estimated payments). The due dates for returns and payments due on or after October 4, 2016 and before March 15, 2017 have been postponed until March 15, 2017.
- Suspension of the enforced collection of any assessed liability of the taxpayer, including installment agreements.
- Waiver of any penalties and interest due as a result of any extensions or suspension of enforced collection activities.
- Replacement copies of tax returns, free of charge, for tax returns destroyed as a result of Hurricane Mathew. (Taxpayers should write “Hurricane Matthew” on the request for copies of returns.)

In addition, the Department may grant additional tax relief as additional information is gathered about the needs of persons affected by Hurricane Matthew.

Returns Filed by Affected Taxpayers. To qualify for this relief, affected taxpayers should write “Hurricane Matthew” at the top of any paper return relying on this relief or complete the “disaster area” check box if one is provided on the return. Returns filed electronically by affected taxpayers through MyDORWAY do not require any additional action to qualify for this relief.

Notices Received by Affected Taxpayers. Individuals or businesses affected by Hurricane Mathew who receive a penalty notice from the Department should call the Department at the number listed on the notice to discuss the application of any tax relief provided by the Department.

Questions and Other Relief.

General Questions. Taxpayers with general tax relief questions should contact the Department at 1-844-898-8542 (toll free), Option 2.

Questions Concerning Current Audit and Collection Matters. Taxpayers with tax relief questions concerning a current Department audit or collection matter should contact the Department’s revenue officer or auditor who is handling their specific audit or collection matter.

Questions Concerning County Property Taxes. Taxpayers with questions concerning county property taxes should contact the county government in which the property is located.

Questions Concerning Other State Tax Relief. Other State tax relief may be available depending on the taxpayer’s particular circumstances and will be considered on a case-by-case basis. Taxpayers seeking other relief should either send an e-mail to TaxpayerAdvocate@dor.sc.gov or write a letter to the following address:

SC Department of Revenue
Attn: Taxpayer Advocate
PO Box 125
Columbia, SC 29214

Website Information.

For up-to-date information concerning tax relief for persons and businesses affected by Hurricane Matthew, visit the Department’s website at: www.dor.sc.gov/hurricane-relief.