



301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #92-28

TO: Vicki J. Ringer
Public Information Director

FROM: Deana West, Tax Analyst
Tax Policy and Appeals Department

DATE: September 25, 1992

SUBJECT: Tax Assistance - Hurricane Victims

REFERENCE: Title 12 - South Carolina Code of Laws, As Amended
(1976, Supp. 1991)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1991)
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

In response to the destruction caused by Hurricane Andrew in Florida and Hurricane Iniki in Hawaii, the Tax Commission is providing relief to taxpayers who have businesses in South Carolina with offices in Florida or Hawaii whose operations have been affected by the hurricanes.

Affected taxpayers may be eligible for the following relief as a result of the hurricanes:

1. Extensions of time to file tax returns and pay taxes.
2. Suspension of the enforced collection of any assessed liability of the taxpayer.
3. Waiver of any penalties due as a result of any extensions, or suspension of collection activities granted by the Commission.
4. Replacement copies of tax returns, free of charge, for tax returns destroyed as a result of the hurricanes.

Other relief may be available depending on the taxpayer's particular circumstances and will be considered on a case by case basis.

Taxpayers affected by hurricanes Andrew or Iniki who are seeking tax relief should call the South Carolina Tax Commission at 803-737-4873 for further information.

All extension requests related to hurricanes Andrew or Iniki should be sent in writing to the following address:

South Carolina Tax Commission
Problems Resolution Office
P.O. Box 11189
Columbia, South Carolina 29214-1189
Attn: Hurricane Assistance