



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

SC INFORMATION LETTER #93-17

TO: Vicki J. Ringer
Public Information Director

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

DATE: August 4, 1993

SUBJECT: Tax Assistance - Flood Victims

REFERENCE: Title 12 - South Carolina Code of Laws, As Amended
(1976, Supp. 1992)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1992)
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 Department of Revenue which are not related to a specific set of facts.

The Internal Revenue Service has granted tax relief to taxpayers who were unable to meet filing due dates on or after June 30 and before October 15, 1993 because of the Midwest flood this summer.

In response, the South Carolina Department of Revenue is providing relief to taxpayers who have businesses in South Carolina with offices in the midwest whose operations have been affected by the flood and to those taxpayers whose returns are prepared by tax professionals affected by the flood.

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

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 Department of Revenue.
4. Replacement copies of tax returns, free of charge, for tax returns destroyed as a result of the flood.

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 the flood who are seeking tax relief should call the South Carolina Department of Revenue at 803-737-4873 for further information.

All extension requests related to the flood should be sent in writing to the following address:

Problems Resolution
P.O. Box 11189
Columbia, South Carolina 29211-1189
Attn: Midwest Flood Assistance