



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

SC INFORMATION LETTER #94-2 (TAX)

**SUBJECT:** ADMINISTRATIVE PRONOUNCEMENT  
Tax Assistance - California Earthquake Victims

**DATE:** January 26, 1994

**SUPERSEDES:** All previous documents and any oral directives in conflict herewith.

**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 #93-6

**SCOPE:** An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements do represent the official position of the Department.

The South Carolina Department of Revenue is providing relief to taxpayers who have businesses in South Carolina with offices in California whose operations have been affected by the earthquake and to those taxpayers whose returns are prepared by tax professionals affected by the earthquake.

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

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 earthquake.

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 earthquake 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 earthquake should be sent in writing to the following address:

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