
State of South Carolina
Department of Revenue
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC REVENUE PROCEDURE #99-3 (TAX)

- SUBJECT:** Tax Assistance - Hurricane Floyd Victims
- SUPERSEDES:** All previous documents and any oral directions in conflict herewith.
- REFERENCE:** S.C. Code Section 12-4-320(6) as amended by Act No. A114, 1999 Legislative Session
- AUTHORITY:** S.C. Code Section 12-4-320 (Supp. 1998)
SC Revenue Procedure #97-8
- SCOPE:** A Revenue Procedure is a statement which provides information of a procedural nature. It is valid and remains in effect until superseded or modified by a change in the statute or regulations or a subsequent court decision, Revenue Procedure, or Revenue Ruling.

Code Section 12-4-320(6) allows the South Carolina Department of Revenue (“Department”) to extend the date for filing returns, paying taxes, collecting taxes, or conducting audits for taxpayers affected by the damage caused by war, terrorist act, or natural disaster, or service with the United States armed forces or national guard in or near a hazard duty zone. The Department is also allowed to waive penalties and interest in such instances.

Pursuant to Code Section 12-4-320(6), the Department has previously granted relief to taxpayers affected by Hurricane Floyd. The Department granted an extension until October 15, 1999 for taxpayers located in the following counties: Beaufort, Berkeley, Charleston, Colleton, Dorchester, Georgetown, Hampton, Horry and Jasper Counties.

This revenue procedure provides additional relief to taxpayers who have been affected by Hurricane Floyd in South Carolina and the subsequent flooding caused by this hurricane.

This document applies to all taxes and returns administered by, and filed with, or paid to, the Department. This document does not apply to extend the time for the collection of property taxes since in accordance with Code Section 12-4-520(6), only the Comptroller General may extend the time for the collection of property taxes. It also does not apply to any tax or fee administered by a local taxing district.

Additional Extension of Time to File and Pay Taxes

Taxpayers that have businesses in, or who reside in, Horry County have until January 31, 2000 to file returns and pay taxes for returns that are due between September 15, 1999 and January 30, 2000.

If a taxpayer in Horry County needs a further extension of time to file a return or pay a tax, they should contact their local South Carolina Taxpayer Service Center to request the extension. These situations will be reviewed and decided on a case-by-case basis.

Taxpayers in other counties who have been affected by Hurricane Floyd may be eligible for an additional extension to file their returns and pay taxes due between September 15, 1999 and January 30, 2000. These situations will be reviewed and decided on a case-by-case basis. Taxpayers should contact their local South Carolina Taxpayer Service Center to request an extension.

A list of South Carolina Taxpayer Service Centers is provided at the end of this document.

Documentation

Taxpayers with businesses in, or residing in, Horry County seeking assistance under this document do not need to request a special extension of time to file their returns and pay taxes - this extension is automatic until January 31, 2000. Taxpayers should, however, write "HURRICANE FLOYD" across the front of their tax returns when filed. These returns and all payment of taxes must be completed by the extended deadline.

Suspension of Collection Activities

The Department will suspend the enforced collection of any assessed tax liability of an affected taxpayer in Horry County until January 31, 2000. However, the Department will reinstate collection activities of any assessed liabilities suspended pursuant to this document within a reasonable time after the prescribed deadline.

The Department will review all other tax liabilities in other counties affected by Hurricane Floyd with respect to the possible suspension of enforced collection on a case-by-case basis.

Penalties and Interest:

The Department will waive any penalties and interest due as a result of any extensions or suspension of collection activities granted under this document. Penalties and interest due as the result of the failure to pay estimated taxes will be waived for estimated taxes due between September 15, 1999 and January 30, 2000 in Horry County. If a taxpayer mistakenly receives a bill for tax, penalty, and interest, they should contact their local South Carolina Taxpayer Service Center so that their account may be corrected.

Penalties and interest will be assessed if the returns are not filed or taxes paid by the extended due date authorized by the Department. The Department will review all other tax liabilities with respect to penalties and interest on a case-by-case basis.

Copies of Returns and Replacement Licenses

Free replacement copies of tax returns destroyed as a result of Hurricane Floyd or the flooding that resulted from Hurricane Floyd are available from the Department. Additionally, all licenses that are issued by the Department that have been destroyed as a result of Hurricane Floyd or the flooding and damage that resulted from Hurricane Floyd will be replaced by the Department at no cost to the taxpayer. To receive replacement copies of tax returns, a taxpayer should contact the records section of the Department at (803)898-5866. To receive replacement licenses, taxpayers should call or visit their local South Carolina Taxpayer Service Center or should call the License and Registration Section of the Department at (803)898-5872.

Taxpayer Assistance:

Additional tax assistance may be obtained at the Department's South Carolina Taxpayer Service Centers listed below.

Aiken	410 Barnwell Street N.W.	(803) 641-7685
Beaufort	2201 Boundary Street Carolina Cove Executive Ctr. Suite 112	(843)524-2852
Charleston	3 Southpark Circle Suite 202	(843)852-3600

Columbia (Headquarters)	Columbia Mills Building 301 Gervais Street	(803) 898-5660
Columbia	800 Dutch Square Plaza Suite 211	(803)896-5700
Florence	1452 West Evans Street	(843) 661-4850
Greenville	211 Century Drive	(864) 241-1200
Myrtle Beach	141 McDonalds Court	(843) 293-6550
Rock Hill	Business and Technology Center 454 S. Anderson Rd. Suite 202	(803) 324-7641
Spartanburg	Fernwood-Glendale Road Hillcrest Offices Suite 475	(864) 594-4900

Other Information

South Carolina has adopted the Internal Revenue Code provisions relating to casualty losses contained in Section 165 and Section 1033 of the Internal Revenue Code. Taxpayers may wish to review these rules in connection with any casualty losses they might be able to claim as a result of Hurricane Floyd.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Elizabeth Carpentier
Elizabeth Carpentier, Director

November 5, 1999
Columbia, South Carolina