
State of South Carolina
Department of Revenue
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214
Website Address: <http://www.sctax.org>

SC INFORMATION LETTER #06-19

SUBJECT: Additional Postponement of Filing and Payment Deadline for Businesses and Individuals in the Gulf Coast

DATE: September 25, 2006

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #05-2

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.

The Internal Revenue Service (IRS) has announced the additional postponement of deadlines to October 16, 2006 for certain individual and business taxpayers affected by Hurricane Katrina. A taxpayer affected by Hurricane Katrina who qualifies for relief from the IRS will qualify for the same relief from the South Carolina Department of Revenue. If the Internal Revenue Service grants additional relief, the Department will grant the same relief and for the same period.

For business taxpayers in the parishes and counties listed below, this postponement applies to tax returns with original or extended due dates that fall on or after Aug. 29, 2005, but before Oct. 16, 2006. See IRS News Release IR-2006-135 for additional information. For individual taxpayers in the parishes and counties listed below, this postponement applies to the following returns:

- 2004 individual income tax returns, originally due on April 15, 2005, for which taxpayers obtained an extension of time to file until Oct. 15, 2005, and for which the previous grant of disaster relief postponed the due date to Aug. 28, 2006 and
- 2005 individual income tax returns, originally due on April 15, 2006, for which the previous grant of disaster relief, postponed the due date to Aug. 28, 2006.

See IRS Notice 2006-20 and IRS Notice 2006-56 for additional information.

Parishes and Counties Affected:

The IRS indicated it would provide the above relief automatically to affected taxpayers in the following parishes and counties:

- Louisiana parishes of Cameron, Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, and St. Tammany; and
- Mississippi counties of Hancock, Harrison, and Jackson

In addition, the IRS indicated it would provide the above relief to those affected taxpayers in the following parishes and counties who identified themselves to the IRS as needing a postponement:

- Alabama counties of Baldwin, Choctaw, Clarke, Greene, Hale, Marengo, Mobile, Pickens, Sumter, Tuscaloosa, and Washington;
- Louisiana parishes of Acadia, Ascension, Assumption, Calcasieu, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson Davis, Lafayette, Lafourche, Livingston, Pointe Coupee, St. Helena, St. James, St. John, St. Mary, St. Martin, Tangipahoa, Terrebonne, Vermilion, Washington, West Baton Rouge, and West Feliciana; and
- Mississippi counties of Adams, Amite, Attala, Claiborne, Choctaw, Clarke, Copiah, Covington, Franklin, Forrest, George, Greene, Hinds, Holmes, Humphreys, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lamar, Lauderdale, Lawrence, Leake, Lincoln, Lowndes, Madison, Marion, Neshoba, Newton, Noxubee, Oktibbeha, Pearl River, Perry, Pike, Rankin, Scott, Simpson, Smith, Stone, Walthall, Warren, Wayne, Wilkinson, Winston, and Yazoo.

In addition to individuals and businesses located in the above areas, Notice 2006-20 identified the following taxpayers as being affected by Hurricane Katrina and its aftermath: (1) workers assisting in the relief activities in the covered disaster areas, (2) individuals or businesses with a tax professional or tax practitioner located in a covered disaster area, and (3) individuals visiting the covered disaster area who were injured as a result of Hurricane Katrina or its aftermath (including the estate of an individual visiting the covered disaster area who was killed as the result of the hurricane).

To qualify for this relief, affected taxpayers should write “Hurricane Katrina” at the top of the return relying on this relief. Affected taxpayers that receive penalties for filing returns or paying taxes late for may qualify for waiver of these penalties. Taxpayers with relief questions should contact the Department at 803-898-5709.