



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #15-14

Revised Oct. 28, 2015, to include Greenville and Spartanburg counties.

Revised Oct. 21, 2015, to include Fairfield and Marion counties

Revised Oct. 14, 2015, to include Newberry County.

Revised October 12, 2015, to include Bamberg, Colleton and Greenwood counties.

SUBJECT: Tax Relief for Persons and Businesses Affected by South Carolina Floods of October 2015

DATE: October 9, 2015

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
SC Revenue Procedure #09-3

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.

Internal Revenue Service Tax Relief. The Internal Revenue Service has provided special filing and payment relief to victims of flooding in certain counties in South Carolina (IR-2015-112). A copy of the Internal Revenue Service notice on the tax relief granted affected taxpayers in South Carolina is attached.

The tax relief postpones various tax filing and payment deadlines that occurred starting on October 1, 2015. As a result, affected individuals and businesses will have until February 16, 2016 to file these returns and pay any taxes due. This includes the October 15th deadline for those who received an extension to file their 2014 return and the deadline for making quarterly estimated payments.

So far, the IRS filing and payment relief applies to the following counties identified by the President's declaration as a federal disaster area:

- Bamberg
- Berkeley
- Calhoun
- Charleston
- Clarendon
- Colleton
- Darlington
- Dorchester
- Fairfield
- Florence
- Georgetown
- Greenville
- Greenwood
- Horry
- Kershaw
- Lee
- Lexington
- Marion
- Newberry
- Orangeburg
- Richland
- Spartanburg
- Sumter
- Williamsburg

Other counties may be added in coming days as additional damage assessments are completed.

South Carolina Department of Revenue Tax Relief. The South Carolina Department of Revenue is also extending its tax relief to provide the same relief to:

- individuals and businesses located in these counties who have been affected by the flooding (and in any additional counties that may be added in the coming days),
- taxpayers who have businesses in South Carolina with offices in these counties whose operations have been affected by the flooding,
- taxpayers whose tax records are located in these counties,
- taxpayers whose returns are prepared by tax professionals in these counties, and
- relief workers.

The Department will grant the same relief period granted by the Internal Revenue Service. If the Internal Revenue Service grants relief to other areas affected by the flooding or grants an additional relief period, then the Department will grant the same relief and period.

Taxpayers who have been affected by the flooding may be eligible for the following relief with respect to any taxes administered by the Department or tax returns filed with the Department (*e.g.*, income tax returns, sales and use tax returns, admissions tax returns, motor fuel user fee returns, etc.):

- Extensions of time to file tax returns and pay taxes. The due dates for returns due on or after October 1, 2015 and on or before February 16, 2016 have been postponed until February 16, 2016.
- Suspension of the enforced collection of any assessed liability of the taxpayer, including installment agreements.
- Waiver of any penalties due as a result of any extensions or suspension of enforced collection activities.
- Replacement copies of tax returns, free of charge, for tax returns destroyed as a result of the flooding. (Taxpayers should write "SC Flood" on the request for copies of returns.)

In addition, the Department may grant additional tax relief as additional information is gathered about the needs of persons affected by the flooding.

Returns Filed by Affected Taxpayers. To qualify for this relief, affected taxpayers should write “SC Flood” at the top of any paper return relying on this relief or complete the “disaster area” check box if one is provided on the return. Returns filed electronically by affected taxpayers through MyDORWAY do not require any additional action to qualify for this relief.

Notices Received by Affected Taxpayers. Individuals or businesses affected by the flood who receive a penalty notice from the Department should call the Department at the number listed on the notice to discuss the application of any tax relief provided by the Department.

Questions and Other Relief.

General Questions. Taxpayers with general tax relief questions should contact the Department at 803-898-5000, Option 2.

Questions Concerning Current Audit and Collection Matters. Taxpayers with tax relief questions concerning a current Department audit or collection matter should contact the Department’s revenue officer or auditor who is handling their specific audit or collection matter.

Questions Concerning County Property Taxes. Taxpayers with questions concerning county property taxes should contact the county government in which the property is located.

Questions Concerning Other State Tax Relief. Other State tax relief may be available depending on the taxpayer’s particular circumstances and will be considered on a case-by-case basis. Taxpayers seeking other relief should either send an e-mail to TaxpayerAdvocate@dor.sc.gov or write a letter to the following address:

SC Department of Revenue
Attn: Taxpayer Advocate
PO Box 125
Columbia, SC 29214

Website Information.

For up-to-date information concerning tax relief for persons and businesses affected by the South Carolina floods, visit the Department’s website at: www.dor.sc.gov/flood-tax-relief.

IRS Provides Tax Relief to South Carolina Flood Victims; Oct. 15 Tax Deadline Extended to Feb. 16

Update Oct. 28, 2015 — Greenville and Spartanburg have been added to the list of South Carolina counties eligible for special tax relief and added to the text below.

Update Oct. 21, 2015 — Fairfield and Marion have been added to the list of South Carolina counties eligible for special tax relief and added to the text below.

Update Oct. 14, 2015 — Newberry has been added to the list of South Carolina counties eligible for special tax relief and added to the text below.

Update Oct. 9, 2015 — Bamberg, Colleton and Greenwood have been added to the list of South Carolina counties eligible for special tax relief and added to the text below.

Update Oct. 8, 2015 — Calhoun, Darlington, Florence, Kershaw and Lee have been added to the list of South Carolina counties eligible for special tax relief and added to the text below.

IRS YouTube Videos

Help for Disaster Victims: [English](#) | [Spanish](#) | [ASL](#)

IR-2015-112, Oct. 7, 2015 (and updates)

WASHINGTON — South Carolina flood victims, including individuals and businesses that previously received a tax-filing extension to Oct. 15, will have until Feb. 16, 2016, to file their returns and pay any taxes due, the Internal Revenue Service announced today. All workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization also qualify for relief.

Following this week's disaster declaration for individual assistance issued by the Federal Emergency Management Agency ([FEMA](#)), the IRS said that affected taxpayers in Bamberg, Berkeley, Calhoun, Charleston, Clarendon, Colleton, Darlington, Dorchester, Fairfield, Florence, Georgetown, Greenville, Greenwood, Horry, Kershaw, Lee, Lexington, Marion, Newberry, Orangeburg, Richland, Spartanburg, Sumter and Williamsburg Counties will receive this and other special tax relief. Other locations may be added in coming days, based on damage assessments by FEMA.

The tax relief postpones various tax filing and payment deadlines that occurred starting on Oct. 1, 2015. As a result, affected individuals and businesses will have until Feb. 16, 2016, to file these returns and pay any taxes due. Besides the Oct. 15 extension deadline, this also includes the Jan. 15, 2016, deadline for making quarterly estimated tax payments. A variety of business tax deadlines are also affected including the Nov. 2, 2015, and Feb. 1, 2016, deadlines for quarterly payroll and excise tax returns.

The IRS will abate any interest, late-payment or late-filing penalty that would otherwise apply. The agency automatically provides this relief to any taxpayer with an IRS address of record located in the disaster area. Taxpayers need not contact the IRS to get this relief.

Beyond Designated Disaster Areas

The IRS will work with any taxpayer who lives outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at 866-562-5227.

Individuals and businesses who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either last year's or this year's return. Claiming these casualty loss deductions on either an original or amended 2014 return will get the taxpayer an earlier refund but waiting to claim them on a 2015 return could result in greater tax savings depending upon other income factors.

In addition, the IRS is waiving late-deposit penalties for federal payroll and excise tax deposits normally due on or after Oct. 1 and before Oct. 16 if the deposits are made by Oct. 16, 2015. Details on available relief can be found on the [disaster relief](#) page on IRS.gov.

The tax relief is part of a coordinated federal response to the damage caused by severe storms and flooding and is based on local damage assessments by FEMA. For information on disaster recovery, visit [disasterassistance.gov](#).

Disaster victims in other parts of the country also qualify for tax relief, based on federal disaster declarations issued earlier this year. Currently, individuals and businesses in parts of California, Kentucky, Texas and the Northern Mariana Islands may qualify for filing and payment relief. See the IRS Disaster Relief page for details.

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