



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

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SC INFORMATION LETTER #20-16

**SUBJECT:** Tax Relief for Persons and Businesses Affected by Tornados, Severe Storms and Flooding in April of 2020

**DATE:** June 26, 2020

**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 tax filing and payment relief to victims of tornados, severe storms and flooding that took place in parts of South Carolina, Mississippi and Tennessee in April of 2020.

This relief postpones various tax filing and payment deadlines that occurred starting on April 12, 2020. As a result, affected individuals and businesses have until October 15, 2020 to file returns and pay any taxes that are originally due during this period. This includes 2019 individual and business returns that due to Coronavirus (COVID-19) are due on July 15. The October 15 deadline also applies to estimated tax payments for the first two quarters of 2020 that are due on July 15, and the third quarter estimated tax payment normally due on September 15.

The Internal Revenue Service automatically provides the filing and payment relief to any taxpayer with an Internal Revenue Service address of record located in the disaster area. In addition, the Internal Revenue Service 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.

Currently, the Internal Revenue Service filing and payment relief applies to the following South Carolina counties designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance:

- Aiken
- Barnwell
- Berkeley
- Colleton
- Hampton
- Marlboro
- Oconee
- Orangeburg
- Pickens

See Internal Revenue Service IR-2020-126 attached for more information.

**South Carolina Department of Revenue Tax Relief.** The South Carolina Department of Revenue is extending the same relief granted by the Internal Revenue Service to individuals and businesses located in these counties for all South Carolina returns and payments that are the state equivalent of the returns and payments provided relief in Internal Revenue Service IR-2020-126. The Department grants the same relief period provided by the Internal Revenue Service. For other taxes administered by the Department (e.g., sales and use tax, admissions tax, motor fuel user fee) or tax returns filed with the Department, taxpayers affected by the April 2020 tornados, severe storms and flooding may request relief if needed. These requests will be reviewed and decided on a case-by-case basis.

**Returns Filed by Affected Taxpayers.** Returns filed electronically by impacted taxpayers through MyDORWAY do not require any action to qualify for this relief. Taxpayers filing by mail should write “April 2020 Severe Weather” 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.

**Questions Regarding Other Tax Relief.**

**General Tax Relief Questions and Information.** Taxpayers with general relief questions should contact the Department at 1-844-898-8542 (toll free) or see updated tax relief information at [dor.sc.gov/emergencies](http://dor.sc.gov/emergencies).

**Questions Concerning Current Audit and Collection Matters.** This relief does not apply to current collection matters, including payments due under any payment plan previously entered into with the Department. Taxpayers with 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 appropriate county government official.



# IRS extends July 15, other upcoming deadlines for tornado victims in parts of the South; provides other relief

IR-2020-126, June 23, 2020

WASHINGTON — Victims of the April tornadoes, severe storms and flooding that took place in parts of Mississippi, Tennessee and South Carolina will have until October 15, 2020, to file various individual and business tax returns and make tax payments, the Internal Revenue Service announced today.

The IRS is offering this relief to any area designated by the [Federal Emergency Management Agency \(FEMA\)](#) as qualifying for individual assistance. Currently, this includes Clarke, Covington, Grenada, Jasper, Jefferson Davis, Jones, Lawrence, Panola and Walthall counties in Mississippi, Bradley and Hamilton counties in Tennessee and Aiken, Barnwell, Berkeley, Colleton, Hampton, Marlboro, Oconee, Orangeburg and Pickens counties in South Carolina.

Taxpayers in localities added later to the disaster area will automatically receive the same filing and payment relief. The current list of eligible localities is always available on the [disaster relief](#) page on [IRS.gov](#).

The tax relief postpones various tax filing and payment deadlines that occurred starting on April 12. As a result, affected individuals and businesses will have until October 15, 2020, to file returns and pay any taxes that were originally due during this period. This includes 2019 individual and business returns that, due to COVID-19, were due on July 15. Among other things, this also means that affected taxpayers will have until October 15 to make 2019 IRA contributions.

The Oct. 15 deadline also applies to estimated tax payments for the first two quarters of 2020 that were due on July 15, and the third quarter estimated tax payment normally due on September 15. It also includes the quarterly payroll and excise tax returns normally due on April 30 and July 31.

In addition, penalties on payroll and excise tax deposits due on or after April 12 and before April 27 will be abated as long as the deposits were made by April 27.

The IRS [disaster relief](#) page has details on other returns, payments and tax-related actions qualifying for the additional time.

The IRS automatically provides filing and payment relief to any taxpayer with an IRS address of record located in the disaster area. Therefore, taxpayers do not need to contact the agency to get this relief. However, if an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date falling within the postponement period, the taxpayer should call the number on the notice to have the penalty abated.

In addition, 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. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at [866-562-5227](tel:866-562-5227), once normal operations resume. For information on services currently available from the IRS, visit the [IRS operations and services](#) page at [IRS.gov/coronavirus](https://www.irs.gov/coronavirus).

Individuals and businesses in a federally declared disaster area who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred (in this instance, the 2020 return normally filed next year), or the return for the prior year. This means that taxpayers can, if they choose, claim these losses on the 2019 return they are filling out this tax season.

Be sure to write the appropriate FEMA declaration number on any return claiming a loss. The numbers are 4536 for Mississippi, 4541 for Tennessee and 4542 for South Carolina. See [Publication 547](#) for details.

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