



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214-0575

SC INFORMATION LETTER #20-3

SUBJECT: Tax Relief for Persons and Businesses Impacted by Coronavirus (COVID-19)

DATE: March 17, 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.

South Carolina Department of Revenue Tax Relief. The South Carolina Department of Revenue is providing special filing and payment relief to those impacted by Coronavirus (COVID-19) in South Carolina.

The tax relief postpones various tax filing and payment deadlines starting on April 1, 2020. As a result, affected individuals and businesses will have until June 1, 2020 to file and pay taxes for returns that are due between April 1, 2020 and June 1, 2020.

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

- individuals and businesses located in South Carolina who have been impacted by Coronavirus (COVID-19),
- taxpayers who have businesses in South Carolina with offices in South Carolina,
- taxpayers whose tax records are located in South Carolina, or
- taxpayers whose returns are prepared by tax professionals impacted by Coronavirus (COVID-19).

Tax Relief for Eligible Taxpayers and Businesses. Taxpayers who have been impacted by Coronavirus (COVID-19) 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 (including estimated payments). The due dates for returns and payments due on or after April 1, 2020 have been postponed until June 1, 2020.
- Waiver of penalties and interest due as a result of any extensions.

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 “CORONAVIRUS” or “COVID-19” 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 and Other Relief.

General Questions. Taxpayers with general tax relief questions should contact the Department at 1-844-898-8542 (toll free), Option 2.

Questions Concerning Current Audit and Collection Matters. 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 county government in which the property is located.

Website Information.

For up-to-date information concerning tax relief for persons and businesses impacted by Coronavirus (COVID-19), visit the Department’s website at: www.dor.sc.gov.