



TaxNewsFlash

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IRS relief, South Carolina taxpayers affected by Hurricane Florence

The IRS today announced that certain taxpayers in counties located in South Carolina that were affected by Hurricane Florence may qualify for tax relief.

According to the IRS release—[**SC-2018-01**](#)—individual or business taxpayers located in Dillon, Horry, Marion, and Marlboro counties may qualify for tax relief.

The relief provisions allow the IRS to postpone certain deadlines for taxpayers who reside or have a business in the disaster area. For instance, certain deadlines falling on or after September 8, 2018, and before January 31, 2019, are granted additional time to file through January 31, 2019. This includes:

- Taxpayers with a valid extension to file their 2017 return that is scheduled to expire on October 15, 2018
- The quarterly estimated income tax payments due on September 17, 2018, and January 15, 2019
- The quarterly payroll and excise tax returns normally due on October 31, 2018

The relief also may be available for tax-exempt organizations that operate on a calendar-year basis and had an automatic extension that was scheduled to expire on November 15, 2018.

The IRS release also provides that penalties on payroll and excise tax deposits due on or after September 8, 2018, and before September 24, 2018, will be abated as long as the deposits are made by September 24, 2018.

According to today's release, if an affected taxpayer receives a late filing or late payment penalty notice from the IRS and the taxpayer has an original or extended

filing, payment or deposit due date that falls within the postponement period, the taxpayer is instructed to call the telephone number on the notice to have the IRS abate the penalty.

The IRS automatically identifies taxpayers located in the covered disaster area and applies automatic filing and payment relief. However, affected taxpayers who reside or have a business located outside the covered disaster area must call the IRS disaster hotline to request this tax relief.

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