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

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

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

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

IR-2015-112, Oct. 7, 2015

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, Florence, Georgetown, Greenwood, Horry, Kershaw, Lee, Lexington, Orangeburg, Richland, 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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