October 7, 2021

Important Notice: Expanded List of Counties
Eligible for Tax Relief – Tropical Storm Fred

On September 21, 2021, the Department of Revenue ("Department") issued an important notice that announced certain State tax relief available to victims of Tropical Storm Fred. The notice also identified seven counties designated by the Federal Emergency Management Agency ("FEMA") as covered disaster areas, (collectively referred to by the Department as "Disaster Counties").

On October 1, 2021, FEMA announced that the September 8, 2021, presidentially declared disaster was amended to add four more North Carolina counties to the area affected by flood damage after Tropical Storm Fred. The additional counties are Ashe, Graham, Jackson, and Mitchell counties. As of the date of this notice, the complete list of Disaster Counties includes Ashe, Avery, Buncombe, Graham, Haywood, Jackson, Madison, Mitchell, Transylvania, Watauga, and Yancey counties.

The State tax relief announced in the September 21, 2021, important notice now applies to the expanded list of eleven Disaster Counties. Taxpayers affected by Tropical Storm Fred should review the notice for detailed information on State tax relief. The notice is available on the Department's website.

Assistance

If you have any questions about this notice, you may call the North Carolina Department of Revenue Customer Service line at 1-877-252-3052 (8:00 am until 4:30 pm EST, Monday through Friday), or write to Customer Service, PO Box 1168, Raleigh, NC 27602.

To the extent there is any change to a statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance regarding the subject of this notice and issued prior to this notice conflict with this important notice, the provisions contained in this important notice supersede the previous guidance.