



October 31, 2018

## **Important Notice: Expanded List of Counties Eligible for Hurricane Florence Tax Relief**

The Department of Revenue previously issued an Important Notice dated September 17, 2018, that detailed State tax relief available to victims of Hurricane Florence. The Important Notice identified eighteen counties that had been designated as Disaster Counties. The Department also issued Important Notices dated October 1, 2018, and October 16, 2018 that identified thirteen additional counties that were designated as Disaster Counties.

The list of counties that have been designated as Disaster Counties has expanded since the prior notices were issued and now includes 34 counties. The additional counties are Anson, Orange, and Union. The complete list of counties includes Anson, Beaufort, Bladen, Brunswick, Carteret, Chatham, Columbus, Craven, Cumberland, Duplin, Durham, Greene, Guilford, Harnett, Hoke, Hyde, Johnston, Jones, Lee, Lenoir, Moore, New Hanover, Onslow, Orange, Pamlico, Pender, Pitt, Richmond, Robeson, Sampson, Scotland, Union, Wayne, Wilson (collectively “Disaster Counties”).

As a reminder, the tax relief offered by the State is the waiver of penalties associated with the failure to obtain a license (G.S. 105-236(a)(2)), failure to file a return (G.S. 105-236(a)(3)), and failure to pay tax when due (G.S. 105-236(a)(4)) (collectively “Late Action”) for any period in which the time for filing a federal return or report or for payment of a federal tax is extended under section 7508A of the Internal Revenue Code because of a presidentially declared disaster. Interest cannot be waived except in the limited case of interest on taxes imposed prior to or during a period for which a taxpayer has declared bankruptcy under Chapter 7 or Chapter 13 of Title 11 of the United State Code.

To read the Department’s previous important notices or to learn more about tax relief for victims of Hurricane Florence, see the Department’s website, [www.ncdor.gov](http://www.ncdor.gov).

### Questions

If you have any questions about this Important Notice, you may call 1-877-252-3052 to speak with a customer service representative or write to Customer Service, PO Box 1168, Raleigh, NC 27602.