



October 1, 2018

## **Important Notice: List of Counties Eligible for Hurricane Florence Tax Relief Revised to Add Additional Counties**

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 by the federal government as Disaster Counties.

As of September 27, 2018, the list of counties that have been designated as Disaster Counties has been revised to add ten additional counties. The complete list of counties includes Beaufort, Bladen, Brunswick, Carteret, Columbus, Craven, Cumberland, Duplin, Greene, Harnett, Hoke, Hyde, Johnston, Jones, Lee, Lenoir, Moore, New Hanover, Onslow, Pamlico, Pender, Pitt, Richmond, Robeson, Sampson, Scotland, Wayne, Wilson (collectively “Disaster Counties”). Additional counties are currently undergoing damage assessments and may be added in the future.

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.

For more information, see [“Important Notice: Tax Relief for Victims of Hurricane Florence”](#) dated September 17, 2018.

### Questions

If you have any questions about tax relief for victims of Hurricane Florence, 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.