



November 10, 2016

### **Important Notice: Updated List of Counties Eligible for Hurricane Matthew Tax Relief**

The Department of Revenue previously issued an Important Notice dated October 13, 2016, that detailed State tax relief available to victims of Hurricane Matthew. The Important Notice identified seventeen counties that had been designated as Disaster Counties. The Department also issued an Important Notice dated October 14, 2016, that identified six additional counties that were designated as Disaster Counties, an Important Notice dated October 19, 2016, that identified fourteen more counties that were designated as Disaster Counties, and an Important Notice dated November 3, 2016, that identified five additional counties that were designated as Disaster Counties.

The list of counties that have been designated as Disaster Counties has been updated to add five additional counties since the Important Notice dated November 3, 2016, was issued and now includes 47 counties. The additional counties are Anson, Chatham, Northampton, Richmond, and Scotland. The complete list of counties includes Anson, Beaufort, Bertie, Bladen, Brunswick, Camden, Carteret, Chatham, Chowan, Columbus, Craven, Cumberland, Currituck, Dare, Duplin, Edgecombe, Gates, Greene, Halifax, Harnett, Hertford, Hoke, Hyde, Johnston, Jones, Lee, Lenoir, Martin, Moore, Nash, New Hanover, Northampton, Onslow, Pamlico, Pasquotank, Pender, Perquimans, Pitt, Richmond, Robeson, Sampson, Scotland, Tyrrell, Wake, Washington, Wayne, and 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.

Please see [Important Notice: Tax Relief for Victims of Hurricane Matthew](#), [Important Notice: Additional Counties Eligible for Hurricane Matthew Tax Relief](#), [Important Notice: More Counties Eligible for Hurricane Matthew Tax Relief](#), and [Important Notice: Expanded List of Counties Eligible for Hurricane Matthew Tax Relief](#) for further information.

#### 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.