

## Income/Franchise:

### South Carolina DOR Extends COVID-19 Pandemic-Related Telecommuting Relief through to September 30

*Information Letter 21-8*, S.C. Dept. of Rev. (4/7/21). Referencing its earlier guidance from May, August and November 2020 [see *Information Letter 20-29*, S.C. Dept. of Rev. (11/30/20); *Information Letter 20-24*, S.C. Dept. of Rev. (8/26/20); and *Information Letter 20-11*, S.C. Dept. of Rev. (5/15/20), and *State Tax Matters*, Issue 2020-48, for details on this earlier guidance] that announced “temporary relief regarding a business’s establishment of nexus solely because an employee is temporarily working in a different work location due to COVID-19” and which most recently was scheduled to expire on June 30, 2021, the South Carolina Department of Revenue (Department) has announced that it now will extend such relief through September 30, 2021. Accordingly, the Department will *not* use changes solely in an employee’s temporary work location due to the remote work requirements arising from, or during, the “COVID-19 relief period” from March 13, 2020 through September 30, 2021 as a basis for establishing nexus (including for Public Law 86-272 purposes) or altering apportionment of income. Please contact us with any questions.

**URL:** <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL21-8.pdf>

**URL:** <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-29.pdf>

**URL:** <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-24.pdf>

**URL:** <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-11.pdf>

**URL:** [https://newsletters.usdbriefs.com/2020/Tax/STM/201204\\_6.html](https://newsletters.usdbriefs.com/2020/Tax/STM/201204_6.html)

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