

Income/Franchise:

South Carolina DOR Extends COVID-19 Pandemic-Related Telecommuting Relief through to December 31

SC Information Letter 21-22, S.C. Dept. of Rev. (8/25/21). Referencing its most recent guidance on the subject [see SC Information Letter #21-8, S.C. Dept. of Rev. (4/7/21) and State Tax Matters, Issue 2021-15, for details on this earlier guidance] that describes “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 September 30, 2021, the South Carolina Department of Revenue (Department) has announced that it now will extend such relief through December 31, 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 December 31, 2021 as a basis for establishing nexus (including for Public Law 86-272 purposes) or altering apportionment of income. The Department directs businesses to SC Information Letter #20-11 for more details on this pandemic-related relief. Please contact us with any questions.

URL: <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL21-22.pdf>

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

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210416_2.html

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

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