



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**REQUEST FOR EXTENSION OF TIME  
TO FILE SOUTH CAROLINA RETURN  
FOR FIDUCIARY AND PARTNERSHIP**

**SC8736**  
(Rev. 4/14/16)  
3390  
**20** \_\_\_\_\_

Or other taxable year beginning / / and ending / /

Name		SC FILE #, if any
Physical address (number and street, or P. O. Box)		FEIN
City	State	ZIP code

This application is a request for extension of time to file the following return:

- FIDUCIARY** SC1041 14-0828  
5 1/2 month automatic extension
- PARTNERSHIP** SC1065 14-0832  
6 month automatic extension

Check this box if this will be your first time filing a return in South Carolina.

STAPLE PAYMENT HERE

1. Tentative total state tax	1 \$	00
2. Total payments and credits	2 \$	00
3. Balance due (subtract line 2 from line 1) <b>Pay in full with this form</b>	<b>BALANCE DUE</b> 3 \$	00

Make check or money order payable to :  
SC DEPARTMENT OF REVENUE

**NOTE: This extension cannot be processed without proper SC FILE # or FEIN.**

**MAIL TO:** **ZERO TAX** SC DEPARTMENT OF REVENUE  
NONTAXABLE EXTENSION  
COLUMBIA, SC 29214-0037

**BALANCE DUE** SC DEPARTMENT OF REVENUE  
TAXABLE EXTENSION  
COLUMBIA, SC 29214-0036

## SC8736 INSTRUCTIONS

**NOTE:** For tax years beginning after December 31, 2015 SC conforms to the IRS extension dates for filing fiduciary and partnership returns. Fiduciary returns will have an automatic 5 1/2 month extension and partnership returns will have an automatic 6 month extension.

- A. WHO MAY FILE:** This application can be used by the following:
1. a partnership filing an SC1065
  2. a fiduciary filing an SC1041

Mark the appropriate box on the front of this form to indicate the type of extension being requested.

If you estimate that your SC income tax return will show a tax balance due, you are required to file a SC extension form and pay all taxes due by the due date of the return. To avoid the failure to pay penalty, you must pay at least 90% of the tax due by this date.

This form extends the time allowed for filing a return for up to 5 1/2 months for fiduciary returns and 6 months for partnership returns from the original due date. Requests for additional extensions of time are not granted.

**NOTE:** In order to obtain an extension of time to file a composite SC1040 return, one SC4868 must be submitted in the name and Federal Employer Identification Number (FEIN) of the entity.

### REMINDERS:

- See SC1065 and instructions for information on the requirement by partnerships to pay withholding tax on South Carolina taxable income of nonresident partners.
- Refunds cannot be issued from the SC1065. An overpayment must be claimed and refunded at the partner level.

**B. WHEN TO FILE:** File this application ON OR BEFORE March 15th for partnership returns or April 15th for fiduciary returns, or before the original due date of your fiscal year return. If the due date for filing your return falls on a Saturday, Sunday, or legal holiday, substitute the next regular working day.

**C. HOW AND WHERE TO FILE:** File the original SC8736 with the SC Department of Revenue and pay the amount on line 3. Retain a copy of this form for your records. Your tax return may be filed any time prior to the expiration of the extension. When you file your SC1065 or SC1041, check the extension box on the front of the return.

**D. HOW TO CLAIM CREDIT FOR PAYMENT MADE WITH THIS APPLICATION ON YOUR RETURN:** Show the amount paid with this application on the appropriate line of your tax return. **Correct identification numbers (SC File # and FEIN) in the spaces provided on all forms are very important!**

### E. COMPUTE AMOUNT DUE WITH EXTENSION:

**LINE 1.** Enter the amount of income tax you expect to owe for the current tax year (the amount you expect to enter on the tax return, when you file). Be sure to use good judgement in estimating the amount you owe. To avoid the failure to pay penalty, you must pay at least 90% of the tax due by the due date of the return, and pay the balance due when you file your return within the extended time period.

**LINE 2.** Enter total payments and credits.

**LINE 3.** An extension of time to file your tax return will **NOT** extend the time to **PAY** your income tax. Therefore, you must **PAY IN FULL WITH THIS FORM** the amount of income tax shown on line 3. Make your check payable to the "SC Department of Revenue". Write your SC File # and/or FEIN and enter the tax year followed by SC8736 on the payment. **Staple payment to the front of this form in the indicated area.**

**F. INTEREST AND PENALTY FOR FAILURE TO PAY TAX:** The extension of **time** to file your South Carolina tax return granted by this application **DOES NOT extend the time for payment of tax.** Any unpaid portion of the final tax due will bear interest at the prevailing federal rates. This amount is computed from the original due date of the tax return to the date of payment. In **addition** to the interest, a penalty at the rate of 0.5% per month to maximum of 25% must be added when the amount remitted with the extension fails to reflect at least 90% of the tax due by the due date. The penalty will be imposed on the difference between the amount remitted with the extension and the tax to be paid for the period.

### Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

### The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.