



dor.sc.gov

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

SC8736
(Rev. 8/21/19)
3390
20 _____

Or other taxable year beginning - - and ending - -

Name		SC file #
Street address or PO Box		FEIN (required)
City	State	ZIP

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

FIDUCIARY
SC1041
5 ½ month automatic extension

PARTNERSHIP
SC1065
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) Pay in full with this form	3. \$	00

If you anticipate that you will not owe tax, and you requested a federal extension of time to file your federal Income Tax return, we will accept a copy of the properly filed federal extension if your Partnership or Fiduciary return is received within the extended time allowed by the IRS.

Skip the mailbox! Request your extension online using our free tax portal, MyDORWAY, at **dor.sc.gov/pay**. Select Business Income Tax Payment to get started. Your payment automatically extends your time to file. No additional form or paperwork is required.

If you owe \$15,000 or more in connection with any SCDOR return, you must file and pay electronically according to SC Code Section 12-54-250.

If filing by paper, mail the SC8736 with your payment to:

**SCDOR
Taxable Extension
PO Box 125
Columbia, SC 29214-0036**

INSTRUCTIONS

Who may file:

- A partnership filing an SC1065
- A fiduciary filing an SC1041

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

Use the SC4868 to request an extension of time to file a composite SC1040 return on behalf of nonresident partners or shareholders. File one SC4868 in the name and FEIN of the entity.

When to file: File this application ON OR BEFORE March 15 for Partnership Tax returns or April 15 for Fiduciary Tax 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 business day.

How much time to file is granted by the extension:

- 5 ½ months for Fiduciary Tax returns from the original due date of the return
- 6 months for Partnership Tax returns from the original due date of the return

How to file: Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay. Select Business Income Tax Payment to get started. Do not submit the SC8736 if you pay online. If filing by paper, mail the original SC8736 to the SCDOR at the address provided, with your payment for the amount on line 3. Keep a copy of this form for your records. Your tax return may be filed any time before the extension expires. When you file your SC1065 or SC1041, check the extension box on the front of the return.

How to claim credit on your return for payment made with this application: Show the amount paid with this application on the "Amount paid with extension" line of your tax return.

Line Instructions

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. For information on the requirement by partnerships to pay Withholding Tax on South Carolina taxable income of nonresident partners, see the SC1065 and instructions at dor.sc.gov/forms.

Line 2: Enter total payments and credits. **NOTE:** Only a refund of the refundable Motor Fuel Income Tax Credit can be issued from the SC1065. An overpayment from any other source must be claimed and refunded at the partner's level.

Line 3: An extension of time to file your tax return will NOT extend the time to **PAY** your Income Tax. You must PAY IN FULL the amount of Income Tax shown on line 3. Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay. Select Business Income Tax Payment to get started. Do not submit the SC8736 if you pay online. If filing by paper, make your check payable to SCDOR. Write your FEIN, the tax year, and SC8736 on the payment. **Staple payment to the front of this form in the indicated area.**

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 to pay tax. Any unpaid portion of the final tax due will be subject to 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% will be charged when the amount paid 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 paid with the extension and the total tax due 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 taxpayer. 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 SCDOR must 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 SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, 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.