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

SC8736

(Rev. 5/3/22)
3390

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Request a filing extension using our free tax portal, MyDORWAY, at dor.sc.gov/pay. Select **Business Income Tax Payment** to get started. Your payment on MyDORWAY automatically submits your filing extension request. Do not mail a paper copy of the SC8736 if you pay online.

- 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 you file by paper, use only black ink on the SC8736 form and on your check.
- Enter your Federal Employer Identification Number (FEIN), name, and address.
- Enter the tax period ending in the MM-YY format.
- Enter your payment amount in whole dollars without a dollar sign (example: 154.00).
- Your payment amount should match the balance due on line 3 of your Tax Computation Worksheet in these instructions.
- Make your check payable to SCDOR. Include your name, FEIN, tax year, and SC8736 in the memo line of the check. **Do not send cash.**
- Mail your SC8736 and payment in one envelope.

Mail your SC8736 and payment to: SCDOR, Taxable Extension, PO Box 125, Columbia, SC 29214-0036



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SC DEPARTMENT OF REVENUE
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RETURN FOR FIDUCIARY & PARTNERSHIP**

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Pay online! It's quick and easy! Use our free online tax portal, MyDORWAY, at dor.sc.gov/pay.

FEIN ▶	Tax period ending (MM-YY) ▶	Payment amount ▶ _____ .00
Name and address of fiduciary or partnership		

Do not send cash. Make your check payable to SCDOR and include your name, FEIN, tax year, and SC8736 in the memo.

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INSTRUCTIONS

Who may file:

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

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 by March 15 of the following year for Partnership Tax returns or April 15 of the following year 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:

- For Fiduciary Tax returns, 5 1/2 months from the original due date of the return
- For Partnership Tax returns, 6 months from the original due date of the return

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 request for filing extension: Enter the amount paid with this request on the **Amount paid with extension** line of your tax return.

TAX COMPUTATION WORKSHEET

1. Tentative total State tax	1. \$ _____
2. Total payments and credits	2. \$ _____
3. Balance due (subtract line 2 from line 1)	3. \$ _____

Enter as your payment amount on the SC8736

Instructions for Tax Computation Worksheet: Complete the worksheet to calculate the amount to be paid with the SC8736

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). Use good judgment 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 your 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. Enter this amount on your SC8736 as your payment amount.

If you anticipate that you will not owe tax, and you requested an 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.

Interest and penalty for failure to pay tax: The extension of time to file your South Carolina tax return granted by this request for a filing extension **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.

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.

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.