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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

dor.sc.gov



**REQUEST FOR EXTENSION OF TIME TO FILE**  
**South Carolina Individual Income Tax Return**

**SC4868**(Rev. 8/28/19)  
3506Year **2019** Or other fiscal year beginning \_\_\_\_-\_\_\_\_-\_\_\_\_ and ending \_\_\_\_-\_\_\_\_-\_\_\_\_

Name		SSN or FEIN
Spouse's name		Spouse's SSN
Mailing address		New Filer or Change of Address, place an X in the box <input type="checkbox"/>
City	State	ZIP
		Composite Filer, place an X in the box <input type="checkbox"/>
Check if address is outside US <input type="checkbox"/>	Foreign country address including postal code	Balance due (from worksheet)
		▶ \$ . 00

**Who may file**

Use SC4868 to request an extension of time to file SC1040 Individual Income Tax return for:

- Individual Income taxpayers,
- nonresident shareholders of an S Corporation, or
- nonresident partners of a Partnership or LLC

**How to file**

Save time and paper! Request your extension to file by paying your balance due on our free tax portal, MyDORWAY, at **dor.sc.gov/pay**. Select Individual Income Tax Payment to get started. Your payment on MyDORWAY automatically submits your filing extension request. 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 you pay by check, make your check payable to SCDOR and include your SSN or FEIN and "SC4868" in the memo. **Do not send cash.**

**Mail to: SCDOR, IIT Voucher, PO Box 100123, Columbia, SC 29202**

**When to file**

File this request on or before April 15th, 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, the return is due the next regular working day. This extension allows you an additional **six months** to file your return.

**If you filed a federal extension**

If no Income Tax is due and you have been granted a federal extension of time to file a federal Income Tax return, we will accept a copy of the federal extension. You do not need to send us a copy of the federal form by the due date of the tax return. When you file your return, mark the extension box on the SC1040 to indicate you filed a federal extension.

**Penalty and interest**

This extension allows additional time to file your SC tax return, but not to pay any tax due. You will be charged interest, at the prevailing federal rates, on any unpaid tax. Interest is applied from the original due date of the tax return to the date of payment. In addition to the interest, you will be charged a penalty of 0.5% per month for failure to pay at least 90% of the total tax due by the original due date. The penalty will be imposed on the difference between the amount paid with the extension and the tax to be paid for the period. A Penalty and Interest Calculator is available on MyDORWAY, our free tax portal, at **dor.sc.gov/calculator**.

**This extension cannot be processed without proper Social Security Numbers for individuals or Federal Employer Identification Numbers for S Corporations or Partnerships.**

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## Tax computation worksheet (Keep for your records.)

Complete the following worksheet to calculate the amount to be paid with this form, if any.

1. Total state Income Tax.....	1. \$ _____
2. Use Tax due on online, mail-order, or out-of-state purchases.....	2. \$ _____
3. Total tax (add line 1 and line 2) .....	3. \$ _____
4. South Carolina Income Tax withheld.....	4. \$ _____
5. Payment on Declaration of Estimated Tax (including last year's overpayment transferred).....	5. \$ _____
6. Tax credits.....	6. \$ _____
7. Total credits (add lines 4, 5, and 6).....	7. \$ _____
8. Balance due (subtract line 7 from line 3). Enter this amount on the SC4868 as the balance due .....	8. \$ _____

### INSTRUCTIONS

Use SC4868 to request an extension of time to file SC1040 Individual Income Tax return, including a composite return for nonresident shareholders or partners of an S Corporation, Partnership, or LLC.

Partnerships and Fiduciaries use SC8736 to extend the time to file the SC1065 and SC1041.

#### If you are an individual:

- Enter the name, address, and SSN for you and your spouse, if applicable.
- Check the box to let us know if this is your first time filing a tax return in SC or your address has changed since you last filed a return with us.

#### If you are a composite filer:

- Enter the name, address, and FEIN of the S Corporation, Partnership, or LLC.
- Check the box to let us know if this is your first time filing a tax return in SC or your address has changed since you last filed a return with us.
- Check the box to let us know you are a composite filer.

#### Balance due from worksheet

Enter the amount from line 8 of the Tax Computation Worksheet. This amount must be paid in full with the SC4868. An extension of time to file your tax return will not extend the time to pay your Income Tax.

#### Filing your tax return

You can file your tax return any time before the extension expires. **Mark the extension box on the SC1040 to indicate you filed a federal or state extension.**

#### Instructions for Tax Computation Worksheet

Complete the worksheet to calculate the amount to be paid with the SC4868.

**Line 1:** Enter the amount of Income Tax you expect to owe for the current tax year.

**Line 2:** Enter Use Tax due on online, mail-order, or out-of-state purchases. This line is used by individual filers who are reporting Use Tax on their individual return rather than using the UT-3. See Individual Income Tax instructions for more information.

**Line 4:** Enter total amounts of SC withholding from W2, 1099, and/or SC41.

**Line 5:** Enter amount of Estimated Tax payments paid using SC1040ES or transferred from last year's return.

**Line 6:** Enter the amount of any applicable tax credits.

**Line 8:** Enter this amount on the SC4868 as the balance due.

#### ITIN - Individual Taxpayer Identification Number

If you are a nonresident or resident alien and cannot get an SSN, contact the IRS to apply for an ITIN for the purpose of filing Income Tax returns. We will accept this number instead of an SSN to process your Individual Income Tax returns. We are unable to process your return if filed without an SSN or ITIN.

#### 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.