1350
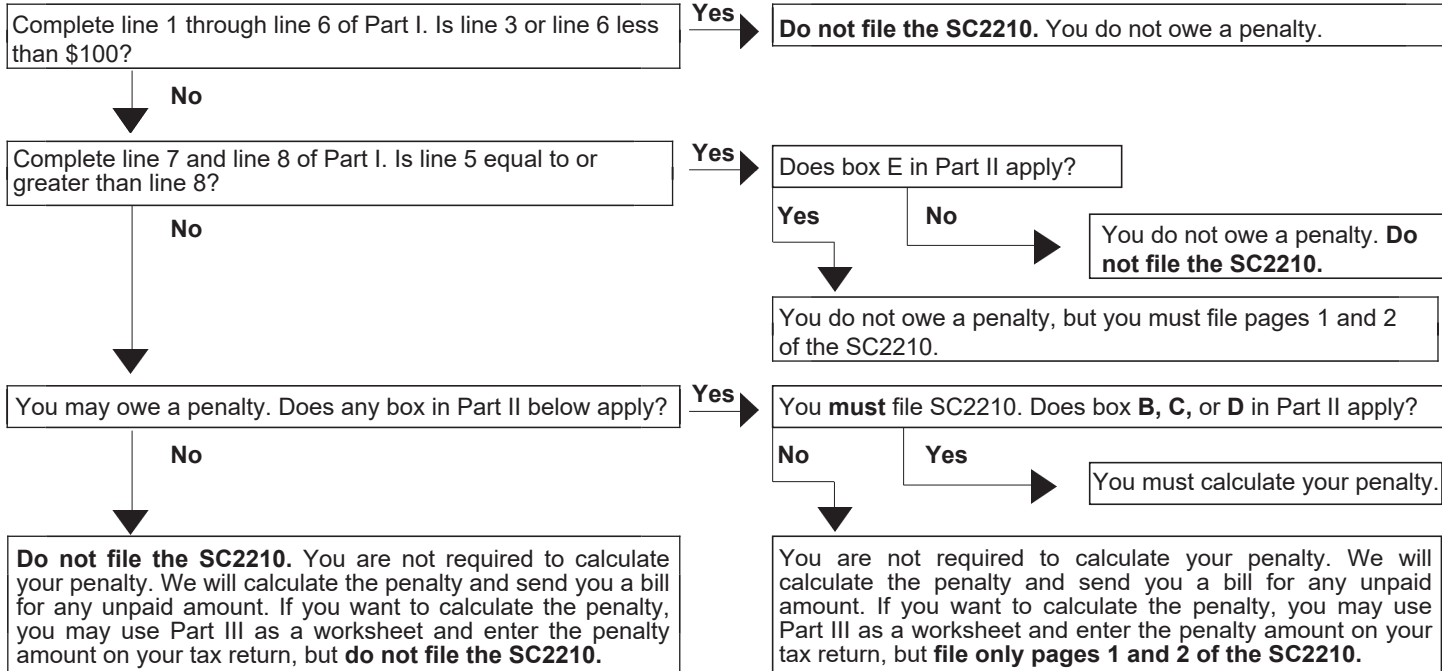
STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**UNDERPAYMENT OF ESTIMATED TAX
BY INDIVIDUALS, ESTATES, AND TRUSTS**

SC2210
(Rev. 12/8/22)
3098
2022

dor.sc.gov

Name	SSN

Do you have to file the SC2210?

Complete line 1 through line 6 of Part I. Is line 3 or line 6 less than $100? **Yes** → **Do not file the SC2210.** You do not owe a penalty.

No ↓

Complete line 7 and line 8 of Part I. Is line 5 equal to or greater than line 8? **Yes** → Does box E in Part II apply?

No ↓

Yes / **No** → You do not owe a penalty. **Do not file the SC2210.**

↓ (Yes) You do not owe a penalty, but you must file pages 1 and 2 of the SC2210.

You may owe a penalty. Does any box in Part II below apply? **Yes** → You **must** file SC2210. Does box **B, C,** or **D** in Part II apply?

No ↓

No / **Yes** → You must calculate your penalty.

Do not file the SC2210. You are not required to calculate your penalty. We will calculate the penalty and send you a bill for any unpaid amount. If you want to calculate the penalty, you may use Part III as a worksheet and enter the penalty amount on your tax return, but **do not file the SC2210.**

You are not required to calculate your penalty. We will calculate the penalty and send you a bill for any unpaid amount. If you want to calculate the penalty, you may use Part III as a worksheet and enter the penalty amount on your tax return, but **file only pages 1 and 2 of the SC2210.**

Part I	Required annual payment		
1. 2022 tax after credits: SC1040, line 15 or SC1041, line 13		**1**	
2. 2022 refundable credits: SC1040, line 21 and line 22 or SC1041, line 15c		**2**	
3. Current year tax: Subtract line 2 from line 1. If less than $100, stop; you do not owe a penalty. Do not file the SC2210..		**3**	
4. Multiply line 3 by 90%		**4**	
5. Withholding Taxes: Add SC1040, line 16, line 19, and line 20 (do not include Estimated Tax payments or extension payments)................................		**5**	
6. Subtract line 5 from line 3. If less than $100, stop; you do not owe a penalty. Do not file the SC2210......		**6**	
7. 2021 tax: 110% of the tax if the adjusted gross income was more than $150,000, or if married filing separately for 2022, more than $75,000		**7**	
8. Required annual payment: Enter the lesser of line 4 or line 7		**8**	

Is line 8 greater than line 5?

☐ **No.** You **do not** owe a penalty. **Do not** file the SC2210 unless box E in Part II applies.

☐ **Yes.** You may owe a penalty, but **do not** file the SC2210 unless at least one box in Part II applies.

- If box **B, C,** or **D** applies, you must calculate your penalty and file the SC2210.
- If box **A** or box **E** applies but box B, C, or D do not apply, file only pages 1 and 2 of the SC2210. We will calculate the penalty and send you a bill for any unpaid amount. You may use Part III as a worksheet and enter the penalty on your tax return, but **file only pages 1 and 2 of the SC2210.**

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| Part II | **Reasons for filing** (Check all boxes that apply. If none apply, **do not file the SC2210.**) |

A. ☐ You request a waiver of your **entire** penalty (see page 4 for instructions). File pages 1 and 2 of the SC2210, but you are not required to calculate your penalty.

B. ☐ You request a waiver of **part** of your penalty (see page 4 for instructions). File the SC2210 and calculate your penalty and waiver amount**.**

C. ☐ Your income varied during the year and your penalty is reduced or eliminated when calculated using the Annualized Income Installment Method (see page 4 for instructions). Calculate your penalty using the federal Schedule AI for South Carolina purposes. File the SC2210 and include the Schedule AI.

D. ☐ Your penalty is lower when calculated by treating the South Carolina Income Tax withheld from your wages as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. File the SC2210 and calculate your penalty.

E. ☐ You filed a joint return for 2021 or 2022, but not for both years, and line 7 of Part I is less than line 4 of Part I. File pages 1 and 2 of the SC2210, but you are **not** required to calculate your penalty.

| Part III | **Calculate your penalty - (Complete page 2 and page 3.)** |

Section A - Calculate your underpayment

		Payment due dates			
		A 4/15/22	B 6/15/22	C 9/15/22	D 1/15/23
9. **Required installment:** If box C in Part II applies, complete federal Schedule AI for South Carolina purposes. Enter the amounts from federal Schedule AI, line 27 for South Carolina. Otherwise, multiply SC2210, line 8 by 25% and enter in each column.	**9**				
10. Estimated Tax paid and tax withheld (see instructions on page 4 under **How to Calculate Your Underpayment).** For column A only, enter the amount from line 10 on line 14. If line 10 is equal to or greater than line 9 for all payment periods, stop here; you do not owe a penalty. File the SC2210 only if you checked a box in Part II...	**10**				
Complete line 11 through line 17 of one column before going to line 11 of the next column.					
11. Enter amount from line 17 of previous column	**11**	▓			
12. Add line 10 and line 11	**12**	▓			
13. Add amounts on line 15 and line 16 of the previous column.....	**13**	▓			
14. Subtract line 13 from line 12. If zero or less, enter 0. For column A only, enter the amount on line 10........................	**14**				
15. If the amount on line 14 is 0, subtract line 12 from line 13. Otherwise enter 0..	**15**	▓			▓
16. **Underpayment:** If line 14 is less than or equal to line 9, subtract line 14 from line 9	**16**				
17. **Overpayment:** If line 9 is less than line 14, subtract line 9 from line 14. Enter here and in line 11 of the next column	**17**				▓

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Section B - Calculate your penalty (Complete line 18 through line 25 of one column before going to the next column.)

		Payment Due Dates			
		A 4/15/22	B 6/15/22	C 9/15/22	D 1/15/23
	Underpayment from Part III, Section A, line 16…………………				
	Date and amount of each payment applied to the underpayment in the same column ………………………………………………				
Rate Period 1	**April 15, 2022 - June 30, 2022**	4/15/22	6/15/22		
	18. Number of days from the date shown above line 18 to the date the amount on line 16 was paid or 6/30/22, whichever is earlier …………………………………………………… **18**	Days:	Days:		
	19. Underpayment Number of days on line 16 X $\frac{\text{on line 18}}{365}$ X .04 **19**	$	$		
Rate Period 2	**July 1, 2022 - September 30, 2022**	6/30/22	6/30/22	9/15/22	
	20. Number of days from the date shown above line 20 to the date the amount on line 16 was paid or 9/30/22, whichever is earlier…………………………………………… **20**	Days:	Days:	Days:	
	21. Underpayment Number of days on line 16 X $\frac{\text{on line 20}}{365}$ X .05 **21**	$	$	$	
Rate Period 3	**October 1, 2022 - December 31, 2022**	9/30/22	9/30/22	9/30/22	
	22. Number of days from the date shown above line 22 to the date the amount on line 16 was paid or 12/31/22, whichever is earlier ……………………………………… **22**	Days:	Days:	Days:	
	23. Underpayment Number of days on line 16 X $\frac{\text{on line 22}}{365}$ X .06 **23**	$	$	$	
Rate Period 4	**January 1, 2023 - April 15, 2023**	12/31/22	12/31/22	12/31/22	1/15/23
	24. Number of days from the date shown above line 24 to the date the amount on line 16 was paid or 4/15/23, whichever is earlier ……………………………………… **24**	Days:	Days:	Days:	Days:
	25. Underpayment Number of days on line 16 X $\frac{\text{on line 24}}{365}$ X .07 **25**	$	$	$	$

26   **Penalty.** Add line 19, line 21, line 23, and line 25 in all columns. Enter the total here and on line 33 of the SC1040 or line 19 of the SC1041 ………………………………………………   **26** $

INSTRUCTIONS

Filing requirements: If you owe an Income Tax liability of $100 or more on your SC1040 or SC1041, you must prepay your tax through withholding or with Estimated Tax payments.

Use this form to determine if you paid enough Income Tax during the year. If you did not pay enough, you may owe a penalty based on the amount of your underpayment.

You may be charged a penalty if:
- you did not pay enough Estimated Tax.
- you did not make your payments for the required amount by the due date.
- you did not pay at least 90% of the total tax due.

How to calculate your underpayment: The underpayment of any installment is the difference between the amount of your required installment and any payments you made by the due date of the installment. Payments are applied to any prior underpayment before being applied to the current installment. Income Tax withheld from your salary, pension, or winnings are considered payments of Estimated Tax in equal installments on the four installment dates, unless you prove otherwise.

Period of underpayment: The penalty is applied to the number of days that the installment was not paid. Calculate the period of the underpayment by counting the number of days after the due date of the installment through the date of payment or the end of the rate period (12/31/22 or 4/15/23), whichever is earlier.

If you fail to pay your Estimated Income Tax due earlier in the year, you will not be relieved of your penalty, even if you paid your 2022 Estimated Tax liability by January 15, 2023 or filed and paid the balance on your 2022 Income Tax Return by January 31, 2023.

If you file your return and pay the tax due by January 31, 2023, you will have no penalty for the installment due January 15, 2023 and the periods of underpayment for earlier installments will end on January 15, 2023.

Exceptions to the penalty:
You will not have to pay the penalty if:
1. your prior year tax liability was $0 for a full 12 months, or
2. the total tax on your 2022 return minus the amount of tax you paid through withholding is less than $100. (Complete line 1 through line 6 to determine if the total tax is less than $100.)

Farmers and fishermen: You will not have to pay a penalty if:
1. your gross income from farming and fishing is at least two-thirds (66.67%) of your annual gross income from all sources for 2021 or 2022 **AND**
2. you filed the SC1040, Individual Income Tax Return, and paid the entire tax due by March 1 following the end of the tax year. If March 1 falls on a weekend, the due date is the next business day.

If you meet both 1 and 2, enter **F** in the exception box on SC1040, line 33. Attach the SC2210 to your tax return.
If you meet 1 but not 2, complete the federal 2210F for South Carolina purposes. Write **For South Carolina Purposes** on the top of the completed form and attach it to your Income Tax return.

Annualized Income Installment Method: If your income varied during the year, you may be able to lower the amount of your required installment by using the Annualized Income Method. Complete Schedule AI of the federal 2210 for South Carolina purposes. On the SC2210, line 9, write **Annualized** to the left of the line to indicate use of this method. Write **For South Carolina Purposes** on the top of the completed federal Schedule AI and attach to your return. Enter **A** as the exception code on the SC1040, line 33.

Waiver of penalty: If you have an underpayment on line 16, all or part of the penalty for that underpayment may be waived if any of the following applies:
1. An underpayment was due to a casualty, disaster, or other unusual circumstance and it would be inequitable to impose the penalty.
2. In 2021 or 2022, you retired after age 62 or became disabled and your underpayment was due to reasonable cause.
3. The Estimated Income Tax penalty is attributed to personal service income earned in another state on which Income Tax due the other state was withheld.

To request a waiver, check box A or box B in Part II.

If you checked box A:
1. Complete Part I and Part II.
2. Attach the SC2210 to your Income Tax return.

If you checked box B:
1. Complete the SC2210 through line 25.
2. Enter the amount you want waived in parentheses to the left of line 26.
3. Subtract the amount to be waived from the total penalty. Enter the difference on line 26
4. Attach the SC2210 to your tax return and include a statement of the reason for requesting the waiver.
5. Enter **W** as the exception code on the SC1040, line 33.