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2023

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

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

SC4868
(Rev. 4/18/23)
3506

The fastest, easiest way to request an extension is by using our free online 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. Do not mail a paper copy of the SC4868 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 SC4868 form and on your check.
- Enter your Social Security Number (SSN) or Federal Employer Identification Number (FEIN) and your spouse's SSN (if filing jointly).
- Check the **Composite Filer** box if this payment will be claimed on an SC1040, Individual Income Tax Return, filed for nonresident partners or shareholders of a Partnership or S Corporation.
- Enter your name and address, including apartment number and ZIP.
- Enter your payment amount in whole dollars without a dollar sign (example: 154.00).
- Your payment amount should match the balance due on line 8 of your Tax Computation Worksheet from these instructions.
- Make your check payable to SCDOR. Include your name, SSN or FEIN, and 2023 SC4868 in the memo. **Do not send cash.**
- Mail your SC4868 and payment in one envelope.

Mail your SC4868 and payment to: SCDOR, IIT Voucher, PO Box 100123, Columbia, SC 29202



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

Your SSN or FEIN ▶	Spouse's SSN (if filing jointly) ▶	Composite Filer ▶ <input type="checkbox"/>	Payment amount ▶ _____ . 00
Name and address (include spouse's name if filing jointly)			

Do not send cash. Make your check payable to SCDOR and include your name, SSN or FEIN, and 2023 SC4868 in the memo.

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INSTRUCTIONS

Who may file: Use the SC4868 to request an extension of time to file the SC1040, Individual Income Tax Return, for:

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

Partnerships and Fiduciaries use the SC8736, Request for Extension of Time to File Return for Fiduciary and Partnership, to file an extension for the SC1065 and SC1041 returns.

If you are an individual:

- Enter the name, address, and SSN for you and your spouse, if filing jointly.

If you are a composite filer:

- Enter the name and FEIN of the S Corporation, Partnership, or LLC.
- Do not enter any information in the Spouse fields.
- Enter the mailing address of the S Corporation, Partnership, or LLC.
- Check the box to indicate that you are a composite filer.

Balance due: Enter the amount from line 8 of the Tax Computation Worksheet. You must pay this amount in full with your SC4868 to the SCDOR. An extension of time to file your tax return will not extend the time to pay your Income Tax.

How to file: Save time and paper! Instead of filing the SC4868, you can request your extension to file by paying your balance due on our free online 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.

When to file: File this request by April 15th following the end of the tax year. If the due date for filing your return falls on a Saturday, Sunday, or legal holiday, your return is due by 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 an 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.

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

Penalty and interest: This extension allows additional time to file your South Carolina Income 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 online tax portal, at dor.sc.gov/calculator.

Identification numbers: The extension cannot be processed without a proper SSN for individuals or FEIN for S Corporations or Partnerships.

If you are a nonresident or resident alien and cannot get an SSN, contact the IRS at irs.gov to apply for an Individual Taxpayer Identification Number (ITIN) for the purpose of filing Income Tax returns. We will accept this number instead of an SSN to process Individual Income Tax returns, including this extension.

TAX COMPUTATION WORKSHEET

Complete this worksheet to calculate the amount to be paid with this form, if any. Keep this worksheet for your records.

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

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 the amount of Use Tax due for 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. For more information, refer to the SC1040 Instructions, available at dor.sc.gov/forms.

Line 4: Enter your total amount of South Carolina withholding from all W-2s, 1099s, and SC41s.

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

Line 6: Enter the amount of any applicable tax credits that you are claiming.

Line 8: Enter this amount on the SC4868 as your payment amount.

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.