



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**CORPORATE INCOME TAX**  
**DECLARATION FOR ELECTRONIC FILING**

**SC8453C**

(Rev. 7/22/09)  
3415

**Part 1: Corporation and Tax Return Information**

Corporation Name		FEIN	
1. Federal taxable income	Check form filed: <input type="checkbox"/> SC1120, line 1; <input type="checkbox"/> SC1120S, line 1	1	00
2. SC Corporate Income Tax (SC1120, line 7; SC1120S, line 7)		2	00
3. Total Payments and Refundable Credits (SC1120, line 15, SC1120S line 9)		3	00

**Part 2: Declaration of Taxpayer/Corporate Officer**

Under penalties of perjury, I declare I am an officer of the above corporation and to the best of my knowledge and belief, the information on this South Carolina Corporate Income Tax Return is true, correct, and complete.

If I have filed a balance due return, I understand that if the SC Department of Revenue does not receive full and timely payment of the tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

I declare that I have compared the information on the corporate return with the information provided to the electronic return originator (ERO) and the amount agrees with the amounts on the South Carolina corporate tax return. To the best of my knowledge, the return is true and complete. I consent that the return and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by the ERO, and subsequently by the IRS to the SC Department of Revenue.

**Sign Here**

Signature	Date
Title	<input type="checkbox"/> <b>Paid Preparer Authorization*</b> Check here if the Department of Revenue may discuss the return with the preparer shown below.

**Part 3: Declaration of Electronic Return Originator (ERO)/Paid Preparer**

Under penalties of perjury, I declare that I have reviewed the above corporation's return and to the best of my knowledge and belief, the information on this South Carolina Corporate Income Tax Return is true, correct, and complete.

I declare that I have received the above taxpayer's return and the entries on this form are complete and correct to the best of my knowledge. I have obtained the corporate officer's signature on this form before submitting the return to the SC Department of Revenue. I have provided the taxpayer with a copy of all forms and information to be filed with the SC Department of Revenue, and have followed all IRS requirements specified by the IRS and SC Department of Revenue. If I am the preparer, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge.

<b>ERO's Use Only</b>	ERO signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	PTIN or FEIN
	Firm name (or yours if self-employed)				
<b>Paid Preparer's Use Only</b>	Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN or FEIN	
	Firm name (or yours if self-employed) and address				ZIP code

**DO NOT MAIL KEEP FOR YOUR RECORDS**

## SC8453C INSTRUCTIONS

You must complete form SC1120 or SC1120S before you complete form SC8453C. You must also complete this form (SC8453C) before signing it. Taxpayers, electronic return originators (EROs), and paid preparers must not sign the form before it has been completed.

### Filing of SC8453C

Electronic Return Originators (EROs) and transmitters must keep the signed SC8453C and supporting documents for three (3) years after the due date of the return, or the date the return was filed electronically, whichever date is later. EROs and transmitters must make the documents available to the SC Department of Revenue upon request. **DO NOT MAIL SC8453C and attachments to the SC Department of Revenue unless requested.**

Taxpayers filing electronically from home computers must keep the signed SC8453C and supporting documents for three (3) years after the due date of the return, or the date the return was filed electronically, whichever date is later. Taxpayers must make the documents available to the SC Department of Revenue upon request. **DO NOT MAIL SC8453C and attachments to the SC Department of Revenue unless requested.**

### PART 2 - Declaration of Taxpayer/Corporate Officer

After the return has been prepared and before the return is transmitted, the Corporate Officer must verify the information on the return and sign and date the completed SC8453C. The ERO must provide the corporate officer with a copy of this form.

If the ERO makes changes to the electronic return after the SC8453C has been signed by the Corporate Officer, but before it is transmitted, the ERO must have the Corporate Officer complete and sign a corrected SC8453C.

### PART 3 - Declaration of Electronic Return Originator (ERO)/Paid Preparer

The SC Department of Revenue requires the ERO to sign this form and keep it with the required attachments for three years.

A paid preparer must sign the SC8453C in the space for Paid Preparer. If the Paid Preparer is also the ERO, do not complete the Paid Preparer Section. Instead, check the box labeled "Check if also paid preparer."

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**TAXPAYER COPY: The ERO must provide the taxpayer a copy of the completed SC8453C and all other information.**

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**Keep this form for your records.**