



## CORPORATE DECLARATION

The Corporate declaration payment coupons are provided for you to file and pay your declaration of estimate income tax. Quarterly billing will not be made. Therefore, the payment coupon must be attached to your remittance to assure accurate posting to your account.

**A declaration of estimated tax for the period must be completed on SC1120-CDP and (100%) one hundred percent of the tax liability shown to be due thereon must be paid on or before the fifteenth day of the fourth month, after the close of the preceding income year or in four equal installments on the fifteenth day of the fourth, sixth, ninth and twelfth months.**

**If handprinting, make your figures as shown.**

0 1 2 3 4 5 6 7 8 9

**Do not complete or mail if making payment by EFT. Payments may also be made on-line by ePAY.**

No declaration of estimated tax is required for taxpayers whose estimated tax for the current accounting year is less than \$100.

### INTEREST CHARGE FOR FAILURE TO FILE AND PAY ESTIMATED TAX

You may be charged for the failure to file and pay estimated tax. South Carolina Estimated Income Tax payments are computed in the same manner as provided for Federal Estimated Income Tax payments in Internal Revenue Code Section 6655.

**Mail to:** SC Department of Revenue, Corporation, Columbia SC 29214-0006

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