

STATE OF SOUTH CAROLINA

DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER

EFT
PROGRAM
GUIDE

SOUTH CAROLINA DEPARTMENT OF REVENUE
EFT/EDI HELP DESK
COLUMBIA, SC 29214-0016

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INTRODUCTION

The South Carolina General Assembly authorized the South Carolina Department of Revenue to require certain tax payments to be made immediately available to the state on or before the payment due date. Revenue procedures and policies have been established by the South Carolina Department of Revenue for the administration of this legislation, effective January 1, 1991.

The Department has defined immediately available funds to include electronic funds transfer (EFT) and cash.

Two payment options exist within electronic funds transfer. These options are offered through the Automated Clearing-House (ACH) system to electronically transfer tax payments. The ACH system is a nationwide network designed for this purpose and is the preferred transaction method for many financial institutions and corporations. The clearing facilities, delivery methods, and settlement services operated by the Federal Reserve system are utilized within this network in order to maintain security and increase the efficiency of transactions.

The third option to meet the definition of immediately available funds is cash. This option requires delivery of payment to the cashier's office at the Columbia Mills Building at 301 Gervais Street in Columbia, South Carolina by 5:00 pm on the date payment is due. Delivery to any other Department facility does not meet the requirements of the program.

Qualifying taxpayers must select a payment method. This can be done by completing the "Registration Application For Electronic Funds Transfer" included with this guide. (See link on the Table of Contents page.) This form must be completed before tax payments can be made through the electronic funds transfer program (EFT).

Advantages of making payments through the program are:

- The cost and time to generate and sign checks is eliminated.
- You know exactly when your account will be debited.
- EFT can be implemented without any significant investment, such as additional computers or remittance processing hardware.

The purpose of this booklet is to provide you with specific information concerning taxpayer requirements, options, and answers to some basic questions. When you have finished reading this booklet and you have additional questions or would like further information, please feel free to call South Carolina Department of Revenue at **1-800-476-0311** or in the **Columbia area dial 898-5740, Fax# 898-5339.**

CONTACT PERSONNEL

EFT QUESTIONS

EFT HELP DESK

TOLL FREE 1-800-476-0311

COLUMBIA DIALING AREA 898-5740

EFT COORDINATOR 1-803-898-5829

RETURN/TAX QUESTIONS

911 USER'S FEE 1-803-898-5800

MISCELLANEOUS LICENSE TAX 1-803-898-5743

WITHHOLDING 1-803-898-5752

LICENSE AND REGISTRATION 1-803-898-5872

CORPORATE 1-803-898-5705

All EFT correspondence should be sent to the following address unless specifically instructed otherwise:

South Carolina Department of Revenue
EFT/EDI Help Desk
Columbia, SC 29214-0016

PROGRAM PARTICIPATION

WHO MUST PARTICIPATE IN THE EFT PROGRAM?

Taxpayers with a liability of \$15,000 or more during a filing period for any of the following tax types are required to participate in the EFT Program. (Filing period varies by tax type; i.e. Gasoline is monthly, **Withholding is quarterly**, Corporate is annually, etc.):

TAX TYPES

911 Users Fee	Deed Recording Fees
Admissions	Dry Cleaning:
Alcohol:	Stoddard Solvent Fee
Alcoholic Case Additional	Tetra Solvent Fee
Alcoholic Case Excise	Electric Power
Alcoholic Case Retail	Indigent Care
Alcoholic Liquor Surtax	Motor Fuel:
Alcoholic Case Wholesale	Environmental Impact Fee
Beer Excise	Gasoline
Bingo	Inspection Fee
Commercial Nuclear Waste	Special Fuels
Corporate:	
Bank	Radioactive License Fee
Corporation	Tobacco Products:
Electric Coop	Cigarettes
Limited Liab. Co.	Other Tobacco Products
Non-Profit Corp	Wine:
Savings & Loan	Wine Additional
Utility	Wine Excise
	Withholding

WHAT QUALIFIES A TAXPAYER WHO MEETS THE THRESHOLD TO BE EXEMPT FROM EFT?

“Seasonal filers” are exempt from this program. A “seasonal filer” is a taxpayer who conducts business in South Carolina and is required to file and pay a tax liability during only certain seasonal months of the year, for example, summer or winter months.

Government agencies currently making tax payments through IDTs (Interdepartmental Transfers) are exempt.

If you fall within one of these categories, please mark the “EXEMPT” block on the “Registration Application for Electronic Funds Transfer (D128)” (See link on the Table of Contents page.), check the appropriate “reason” block, and return the application to the address shown on the D-128.

WILL VOLUNTARY PARTICIPATION IN THE EFT PROGRAM BE ALLOWED?

Yes, voluntary participation is encouraged. If you do not meet the threshold, and you wish to make tax payments through one of the three payment methods, you may do so. You must complete the “Registration Application for Electronic Funds Transfer” (See link on the Table of Contents page.) and check the block marked “Voluntary Participant”. The same procedure will be followed as those used by taxpayers who are required to make payments through this program. (See Registration Procedures in this guide.)

WHAT CONDITIONS MUST A TAXPAYER MEET TO WITHDRAW FROM THE EFT PROGRAM?

The registered taxpayer may withdraw from this program if for a period of twelve (12) consecutive months or four (4) consecutive quarters, the qualifying threshold amount (\$15,000) is not satisfied. A written request stating the reason for withdrawal must be made to the South Carolina Department of Revenue, EFT/EDI Help Desk, Columbia, South Carolina 29214-0016. Payments must be made through the established method (i.e., ACH Debit, ACH Credit, or Cash) until you are notified of an effective date to withdraw from the program.

REGISTRATION

HOW DO I REGISTER FOR EFT?

Included with this program guide is a “Registration Application for Electronic Funds Transfer”. (See link on the Table of Contents page.) The application must be completed, signed, and returned to the South Carolina Department of Revenue, EFT/EDI Help Desk, Columbia, South Carolina 29214-0016 or faxed to (803) 898-5339. If you are mandated to use EFT, please return the application within ten (10) days of receipt. **One of these forms must be completed for each type tax being paid through the program.** Receipt by the South Carolina Department of Revenue of the completed EFT registration application, the D-128, will begin the registration process for making payments through the EFT Program.

The Department will establish an effective date for payments to begin and notify you of this date. If you wish to start making tax payments through the EFT Program prior to this date, you must contact us.

If you are mandated to use electronic funds transfer and a payroll service/services bureau makes your employer withholding payment for you, please notify them of the of this requirement. Failure to do so may result in penalties.

CHANGES

WHAT DO I NEED TO DO IF I CHANGE FINANCIAL INSTITUTIONS?

Debit Taxpayers Only - you must advise the South Carolina Department of Revenue of your change. You may print a copy of the D-128 (Registration Application for Electronic Funds Transfer) from our website (www.sctax.org), (See link on the Table of Contents page.) or call (see page 3) and we will mail or fax you a copy of the form. Please complete the form with your new Bank Name, the ABA (American Bank Association) Routing/Transit #, and Bank Account Number. We will also need a copy of a voided check, micro spec sheet or a letter from your bank including your new information.

WHAT DO I NEED TO DO IF I WOULD LIKE TO CHANGE PAYMENT METHOD ORIGINALLY SELECTED?

You must contact the South Carolina Department of Revenue (see page 3) to advise them of your change. You may print a copy of the D-128 (Registration Application for Electronic Funds Transfer) from our website (www.sctax.org), (See link on the Table of Contents page.) or call (see page 3) and we will mail or fax you a copy of the form. Please complete the form with your payment selection.

A C H D E B I T

There is no cost to you:

**No software
No Transmission charge**

**You initiate the transmission of your tax payment
through a telephone call to an 800 number
or
via the *Internet*.**

See the following pages for more information on ACH Debit

PAYMENT OPTIONS

WHAT ARE THE THREE PAYMENT OPTIONS?

1. Automated Clearing-House Debit (**ACH Debit**).

Under this option, you authorize the State of South Carolina to electronically transfer tax payments from your depository into the state's account. **Initiation of the transaction occurs through a telephone call from you to the state's agent or by initiating a payment via the internet.** To avoid penalty and interest charges for late payments, you must call prior to 3:20 PM EST at least one business day before the tax is due.

Prior to the first transfer, the South Carolina Department of Revenue must supply the state's agent with information on the taxpayers who will be calling. Included in the information furnished to them will be your taxpayer identification number and the bank account number you wish the debit to be processed against. (This information must be supplied on the "Registration Application for Electronic Funds Transfer". See link on the Table of Contents page.)

The cost of this transaction is charged to the State.

If you select the ACH Debit method, detailed instructions will be mailed to you after you are registered with the Department. Registration process for this method can take up to 25 days.

See the following pages for a sample of the procedures you will follow when initiating an ACH Debit. You can choose between touch-tone, voice, or internet initiated reporting instructions, whichever best suits your circumstances.

IMPORTANT

WHEN REGISTERING FOR DEBIT, **ATTACH EITHER A COPY OF A VOIDED CHECK,**
MICRO SPEC SHEET OR LETTER FROM YOUR BANK TO YOUR APPLICATION.
WE MUST VERIFY YOUR BANK INFORMATION.

STATE OF SOUTH CAROLINA
Touchtone-Initiated
ELECTRONIC TAX PAYMENT
REPORTING INSTRUCTIONS

*You must complete your tax reporting **no later** than 3:20pm Eastern Time the business day prior to payment due date. Please review all information in these instructions before placing your call.*

The IVR will read back all fields for your approval. Press # if the entry is correct and continue to the next step OR press if the entry is incorrect. The automated service voids the entry and prompts you to reenter the field.*

1. **You dial:** 1-800-568-1300
 The IVR responds: “Welcome to Global Payments Audio Response Service.”
2. The IVR prompts: “Please enter type?”
 You enter: “29#”
3. The IVR prompts: “Enter Federal or State Code”
 You enter: “_ _#” (See table on pages 15-16)
4. The IVR prompts: “Enter Bank Number”
 You enter: “0027#”
5. The IVR prompts: “Enter Taxpayer ID Number”
 You enter: “- - - - -#” (Enter your assigned Taxpayer ID Number)
6. The IVR prompts: “Enter Personal Identification Number”
 You enter: “- - - -#” (Enter your 4-digit PIN)
7. The IVR prompts: “Enter Tax Code”
 You enter: “- - - -#” (Enter a valid Tax Type Code from table on pages 15-16)
8. The IVR prompts: “Enter Tax Period”
 You enter: “- - - - -#”(Enter a valid 8 digit Tax Period in MMDDYYYY format)
9. The IVR prompts: “Enter Payment Amount”
 You enter: “- - - - -” (Enter dollar and cents without decimal Example: \$1900.00 =190000#)
10. The IVR prompts: “Enter Settlement Date”
 You enter: “- - - - -#” (MMDDYYYY format – Next business day or up to 90 days in the future)
11. The IVR prompts: “Enter Amount Type Code”
 You enter: “_#” (Enter valid Amount Type Code from table on page 16)
12. The IVR prompts: “Enter Payment Amount”
 You enter: “- - - - -#” (Enter dollar and cents without decimal Example: \$19000.00=190000#)

The audio response service repeats steps 11 and 12 to allow you to report penalty and interest if needed. If you have no penalty or interest simply press # when step 11 is repeated.

13. The IVR prompts: “Please Wait for Processing”
14. **You record the EFT number and Payment Validation** The IVR then provides an 8 digit EFT Verification Code and 2-digit Payment Validation Number or an Error Message if the transaction is in error. Write down the Verification Code and check the Payment Validation to ensure it matches what you pre-calculated.
-----/- -

ENTER *(To repeat EFT Verification Code and Payment Validation Number.)
ENTER 2# (To enter additional tax payments) Return to step 3.
15. The IVR prompts: “Thank You, Good-bye.”

Note: Once the EFT number has been received changes must be made via voice or Internet.

Sample

**STATE OF SOUTH CAROLINA
VOICE INITIATED ADD
ELECTRONIC TAX PAYMENT
REPORTING INSTRUCTIONS**

*You must complete your tax reporting **no later** than 3:20 p.m. Eastern Time the business day **prior** to payment due date. Please review all information in these instructions before placing your call.*

1. **You dial:** **1-800-632-6699**
Operator responds: "Global payments. May I have your Federal/State Code, please?"
2. **You say:** "My Fed/State Code is __" (Refer to pages 15-16 for listing of Fed/State Codes)
3. **You say:** "May I have your operator number, please?"
(Please record the operator number for your records)
4. **You say:** "Bank Number is **0027**"
5. **You say:** "Taxpayer ID is _____" (Give your Taxpayer ID number)
6. **You say:** "Taxpayer PIN is ____" (Give your 4-digit Personal Identification number)
7. **You say:** "Tax Code is _____" (Refer to pages 15-16 for listing of valid Tax Codes)
8. **You say:** "Tax Period is _____" (Give Tax Period in MMDDYYYY format)
9. **You say:** "Payment Amount is _____dollars and __ cents."
10. **You say:** "Settlement Date is _____(MMDDYYYY format – next business day or up to days in the future)
11. **You say:** "Amount Type Code is _" (Refer to page 16 for listing of valid Amount Type Code)
12. **You say:** "Payment Amount is _____dollars and __ cents."
Repeat steps 11 and 12 until all Amount Type Codes & Amounts have been entered.
13. **You say:** "End of report"
The operator will read back all fields for your approval. If any field is incorrect, say "Incorrect" and provide the correct information. If all fields are correct, say "Correct".
14. Operator responds: "One moment please"
The operator then provides an 8-digit EFT Verification Code and 2-digit Payment Validation Number or an Error Message if the transaction is in error. Write down your Verification Code and check the Payment Validation Number to ensure it matches what you pre-calculated.
15. **You record the EFT
Number and
Payment Validation** _____/____
16. If you have additional reports, say, "I have additional reports" and return to step 4.
If you have no more reports, say "I have no more reports. Good-bye."

**STATE OF SOUTH CAROLINA
Internet-Initiated
ELECTRONIC TAX PAYMENT
REPORTING INSTRUCTIONS**

*You must complete your tax reporting **no later** than 3:20 p.m. Eastern Time the business day **prior** to payment due date. Please review all information in these instructions before going to the website.*

1. **Web Address:** <https://www.iglobalaccess.com/taxpayer.asp>
2. **Bank Number:** 0027
3. **Bank Password:** SCTAX (must be all UPPERCASE)
4. **Taxpayer ID:** “_____” (Enter your assigned Taxpayer ID Number)
5. **Federal /State Code:** “_ _” (Refer to pages 15-16 for listing of Fed/State Codes)
6. **Taxpayer Password:** “_____” (Enter your assigned Taxpayer Password)
 - After all the above data has been entered, you will receive an Account Profile Screen. From this page, you select the transaction type that you want to do. (For example, Add a payment, view payment history, etc.)
 - You will be required to enter your assigned 4-digit PIN to complete transactions.
 - You can view your EFT transactions via the Internet regardless of original input method (e.g., operator-assisted or touchtone).
 - The Internet access supports both popular web browsers:
 - Netscape Navigator 4.x or later
 - Microsoft Internet Explorer 4.x or later
 - After three invalid password attempts you will be logged off. If you are logged off the system, you will not be allowed reentry until you have been properly identified as a valid taxpayer. You must contact your state agency for reactivation.

STATE OF SOUTH CAROLINA
Voice-Initiated Change, Cancel, or Display
ELECTRONIC TAX PAYMENT
REPORTING INSTRUCTIONS

1. **You dial:** 1-800-632-6699
Operator responds: “Global Payments. May I have your Federal/State Code, please?”
2. **You say:** “My Fed/State Code is __” (Refer to pages 15-16 for listing of Fed/State Codes)
Operator responds: “One moment please – Go Ahead Please”
3. **You say:** **TELL THE OPERATOR to DISPLAY, CHANGE OR CANCEL a tax payment then proceed with the following information.**
4. **You say:** “My Bank Number is **0027**”
5. **You say:** “My Taxpayer ID is _____”(Give your Taxpayer ID Number)
6. **You say:** “My PIN is _____”
7. **You say:** “My Verification Code is _____”
(Note: The Verification Code is optional, but if you do not provide it to the operator, all transactions made in the last 35 days will be displayed.)
8. Operator responds: If there is more than one payment currently in the database, the operator may ask you for the Tax Code, Tax Period and/or Settlement Date to select the desired payment to be changed or cancelled. Identify to the operator which payment you wish to change or cancel. Go to step 9 for a change, 12 for a cancel, or 14 for a display.

Change a Tax Payment

9. **You say:** Provide the operator with the field(s) you wish to change
10. Operator responds: The operator will read back all fields for your approval
11. **You say:** “Correct” or “Incorrect” if correct go to step 15
If incorrect, provide the correct information to the operator then go to step 9

Cancel a Tax Payment

12. Operator responds: The operator will read back all fields for your approval, then will respond “Do you wish to Cancel the Payment?”
13. **You Say:** “Yes” or “No”. If Yes go to step 15
If No go to step 3

Display a Tax Payment

14. Operator responds: The operator will read back all fields for your approval then go to step 3
15. Operator responds: “One moment please.”
The operator then provides an 8-digit EFT Verification Code and 2-digit Payment Validation Number or an Error Message if the transaction is in error. Write down your Verification Code and check the Payment Validation Number to ensure it matches what you pre-calculated. (note: a cancelled payment will not produce a Payment Validation number)

16. **You record the EFT
Number and _____/
Payment Validation** If you have more voice transactions go to step 3

sample

**STATE OF SOUTH CAROLINA
Tax Tables**

Tax Code Table

Fed/State Code	Tax Description	Tax Code
35	Admissions	10901
36	Alcohol: Alcoholic Case Additional Alcoholic Case Retail Alcoholic Case Wholesale Alcoholic Liquor Excise Alcoholic Liquor Surtax	11005 11004 11003 11001 11007
37	Beer Excise	11202
38	Bingo	12566
39	Commercial Nuclear Waste	11101
189	Deed Recording Fees	11603
40	Dry Cleaning: Stoddard Solvent Fees Tetra Solvent Fee	33518 33516
41	Electric Power	11701
42	Gasoline: Environmental Impact Gasoline Inspection Fee Special Fuels	32312 32301 32314 32101
55	Indigent Care	43105
43	Radioactive License Fee	41103
45	Tobacco Products: Cigarettes Other Tobacco Products	11401 11408
46	Wine: Wine Additional Wine Excise	11301 11303
47	Withholding	10811
56	911 User Fee	42714

Corporate Tax Code Table

Fed/State Code	Tax Description	Income Tax Code	License Tax Code	Quarterly Estimated Tax Code
48	Corporate (Domestic/Foreign)	10804	10401	10807
49	Bank	10101		10103
50	Saving & Loan	10201		10203
51	Utility	10804	10601	10807

Amount Type Table

Amount Type Description	Amount Type Code
Interest Payment	4
Penalty Payment	7
Tax Payment	8

**FEDWIRES
ARE FOR EMERGENCIES
ONLY !!**

**THEY MUST BE
PRE-APPROVED**

**CALL 1-800-476-0311
COLUMBIA AREA 898-5740**

ACH CREDIT

Contact your bank prior to choosing this method

This is not a Fedwire

See the following pages for more information on ACH Credit

2. AUTOMATED CLEARING-HOUSE CREDIT (**ACH CREDIT**)

This option allows you to initiate ACH transfers using the Cash Concentration and Disbursement Plus (CCD+) format. You will contact your depository, or currency management service provider, and instruct them to initiate the transaction at least one day before the due date. To avoid penalty and interest charges for late payment, the transaction must be made at least one business day before the tax is due.

To initiate an ACH Credit, you must be set up to do so with your bank. If you wish to pursue this option, we recommend you contact your bank first to determine what ACH origination services they offer and the costs. If you have any questions concerning this procedure, please call your banking institution.

The cost of this transaction is charged to the taxpayer.

If you select this method, the South Carolina Department of Revenue will provide the State's bank account number and ABA (American Bank Association) Routing/Transit number necessary to initiate an ACH Credit. This will be mailed to you **after** you have registered with the Department to use this method. **(The State bank account # used to receive ACH Credits is not the same account used for fedwires.)**

See the following pages for the CCD + record format (TXP addendum convention) and explanation of the data elements.

KEEP THE TRACE NUMBER ISSUED BY YOUR BANK. THIS NUMBER
WILL HELP TRACE A TRANSACTION IF A PAYMENT IS NOT
RECEIVED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE.

ACH CREDIT (Continued)

TAX PAYMENT (TXP) ADDENDUM (CCD+) FORMAT

Field #	Field Name (Data Elements & Separators)	Field Requirements	Data Element Type	Min/Max Use	Contents
	Segment Identifier	M			TXP
	Separator				*
TXPOI	Taxpayer ID	M	AN	1/15	XXXXXXXXXXXXXXXXXX
	Separator				*
TXPO2	Tax Type Code	M	ID	1/15	XXXXXX
	Separator				*
TXPO3	Tax Period End Date	M	DT	6/6	YYMMDD
	Separator				*
TXPO4	Amount Type	M	ID	1/1	X
	Separator				*
TXPO5	Amount	M	N2	1/1 0	\$\$\$\$\$\$\$cc
	Separator				*
TXPO6	Amount Type	O	ID	1/1	X
	Separator				*
TXPO7	Amount	C	N2	1/10	\$\$\$\$\$\$\$cc
	Separator				*
TXPO8	Amount Type	O	ID	1/1	X
	Separator				*
TXPO9	Amount	C	N2	1/10	\$\$\$\$\$\$\$cc
	Separator				*
TXPIO	Taxpayer Verification	O	AN	1/6	XXXXXX
	Terminator	M			\

ACH CREDIT (Continued)

FIELD NAME REQUIREMENTS

<u>SEGMENT IDENTIFIER</u>	"TXP" must be entered in this field. This identifies the transaction as a tax payment.
<u>SEPARATOR</u>	An asterisk (*) must be entered to separate data elements in the CCD + record.
<u>TAXPAYER IDENTIF.</u>	The SC STATE file number for the tax type being paid is the taxpayer identification.
<u>TAX TYPE CODE</u>	Select the code from the table below, depending on the tax type being paid.

TAX DESCRIPTION	CODE	CODE	TAX TYPE
911 User's Fee	42714	Indigent Care	43105
Admissions	10901	Motor Fuel:	
Alcohol:		Environmental Impact	32312
Alcohol Case Additional	11005	Gasoline	32301
Alcoholic Case Retail	11004	Inspection Fee	32314
Alcoholic Case Wholesale	11003	Special Fuels	32101
Alcoholic Liquor Excise	11001		
Alcoholic Liquor Surtax	11007	Radioactive License Fee	41103
Beer Excise	11202	Tobacco Products:	
Bingo	12550	Cigarettes	11401
Commerical Nuclear Waste	11101	Other Tobacco Products	11408
Contingent Nuclear Waste	11103	Wine:	
Deed Recording Fees	11603	Wine Additional	11301
Dry Cleaning:		Wine Excise	11303
Stoddard Solvent Fee	33518	Withholding	10811
Tetra Solvent Fee	33516		
Electric Power	11701		

CORPORATE TAXPAYER	INCOME CODE	LICENSE CODE	QUARTERLY ESTIMATED CODE
Corporation (Domestic or Foreign)	10804	10401	10807
Bank	10101	N/A	10103
Savings & Loan	10201	N/A	10203
Utility	10804	10601	10807

ACH CREDIT (Continued)

TAX PERIOD END DATE

This date must be entered "YYMMDD" (YY = Year; MM = Month; DD = Day). See page 23 (DT) for further information.

AMOUNT TYPE

Enter a "T" for tax, "P" for penalty, or "I" for interest.

AMOUNT

Enter the dollar amount(s) being paid. The amount field should always contain cents (cc).

TAXPAYER VERIFICATION

This is an optional field that may be used in the future by the South Carolina Department of Revenue to verify the taxpayer's identity.

ACH CREDIT (Continued)

ADDENDUM FORMAT DEFINITIONS

AN The string type data element is symbolized by the representation, AN. Contents of string type data elements are a sequence of letters, digits, spaces, and/or special characters. The contents shall be left-justified. Trailing spaces should be suppressed unless they are necessary to satisfy a minimum length requirement.

AMOUNT The amount fields are used to carry the dollar amount(s) owed and/or being paid. Only one amount field (TXPO5) is required, the other two amount fields (TXPO7 and TXPO9) are conditional upon the presence of the amount type fields (TXPO6 and TXPO8) respectively. Thus, if TXPO6 is not utilized then TXPO7 will not appear in the convention. When the amount field is used, it should always contain cents (cc). If TXPO6 and TXPO8 are present, TXPO7 and TXPO9 should have an amount (even if zero).

AMOUNT TYPE The amount type is used to identify the type of amount that follows. To date identified values include, T for Tax, P for Penalty, I for Interest, in that order.

CONDITIONAL (C) The presence of this field (data element) is dependent on the value or presence of other fields (data elements) in the convention.

DT The date type data element is symbolized by the representation, DT. Format for the date type is YYMMDD. YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12), and DD is the numeric value of the day (01-31).

DATA ELEMENT TYPE The Data Element Type identifies the type of information contained in the data element (field). For instance, AN, ID, DT, N2.

FIELD REQUIREMENT The field requirement of a field (data element) indicates whether the field is mandatory (M), optional (O), or conditional (C).

ID The identifier type data element is symbolized by the representation, ID. An identifier data element shall always contain a value from a predefined list of values.

MANDATORY (M) This field (data element) shall appear in the convention.

MIN/MAX USE The min/max use of a field specifies the minimum length of a particular field. For example, 1/6 indicates that this data element must carry at least one character, but no more than 6.

N2 The numeric type of field (data element) is represented by the two-position representation, N2. N indicates numeric and 2 indicates the decimal places to the right of a fixed, implied decimal point. The decimal point is not transmitted. It is intended that this number will always be positive for the TXP application. In the TXP convention, the amount fields are defined as N2 type data elements. Thus \$1,200.00 would look as follows * 120000*. Note for zero dollar amounts, this data element type may contain one character (0).

OPTIONAL (O) The appearance of this field (data element) is either at the option of sending party or originator and is based on the mutual agreement of the originator and receiver.

3. **CASH**

Under this option, you deliver your tax payment in cash to the cashier's office at the Columbia Mills Building, 301 Gervais St., Columbia, SC by 5:00 pm on the due date of the payment. Delivery to any other Department facility does not meet the requirements of the program and may make you subject to penalties for failure to comply.

Prior to the first cash payment under the program, you must complete the "Registration Application for Electronic Funds Transfer". (See link on Table of Contents page.)

Upon payment of cash, you will receive a receipt for your payment. If your tax payment is \$10,000 or more in one or more related transactions, the Department must complete and remit to the federal government, Federal Form 8300.

Cash is defined as money or currency issued by the United States of America intended to pass and circulate as such. It does not include cashier's check, money order, or personal check.

DO I STILL HAVE TO FILE A RETURN?

911 USER'S FEE

No. If your 911 user's fee is paid by EFT, you do not have to submit a return, form ST-406.

INDIGENT CARE

No return is necessary for this tax, whether EFT or not.

WITHHOLDING

If you choose the ACH Debit/Credit method - DO NOT file Form WH 1601. However, continue to file Forms WH 1605 and WH 1606. If money is required for either Form WH 1605 or WH 1606, send money through EFT and mail the return as you normally do.

If you choose the Cash Method - always include your Forms WH 1601, WH 1605, or WH 1606 with your cash payment.

CORPORATE

Sending payments through EFT **relieves** the obligation of sending the SC1120-CDP, Corporation Declaration of Estimated Income Tax coupon. **It is still necessary to send the SC1120, Corporate Income Tax Return or the SC1120T, Tentative Corporation Tax Return and Conditional Extension.** (*Failure to send these forms will result in delinquent notices to your company.*)

ALL OTHER TAXES

File a timely tax return. You must make certain that "EFT" is indicated on the tax return to insure proper handling of the document.

ACH DEBIT/CREDIT TRANSMISSION QUESTIONS

Questions and Answers:

Q. When must I call to ensure the transfer is timely?

A. You must call **no later than 3 :20 p.m. Eastern Time** on the business day prior to the due date. Example: Assume the due date is Friday, the 20th. The call authorizing the funds transfer must be made **before 3:20 p.m.** Eastern Time on Thursday the 19th to ensure the funds are transferred timely.

OR

You can use the **Payment Warehousing** feature, which allows you to schedule payment of future tax obligations- up to 90 days in advance. The **Settlement Date** will be the future due date and the date the funds are actually transferred.

Q. If my tax payment is even dollars, do I still report cents?

A. Yes, cents must be reported even if zero.

Q. Can I change/cancel a previous report?

A. Yes, if the change or cancellation relates to today's report prior to the cutoff or a future date (payment warehousing). **To change/cancel the reported information you must use Voice or Internet.**

Q. What is the purpose of the two-digit Payment Validation?

A. The two digit Payment Validation provides a means of checking the accuracy of your tax payment and should be precalculated prior to reporting. Assume a tax payment of \$10,215.17:

a. Total all digits in the tax payment:

$$1 + 0 + 2 + 1 + 5 + 1 + 7 = 17$$

b. Count the number of digits in your tax payment:

$$1, 0, 2, 1, 5, 1, 7 = 7$$

c. Add a + b in this example the two digit payment validation is 24 (17+7). This figure should be calculated prior to your call to allow instant verification.

Q. If I have a problem or further questions, whom do I contact?

A. Please contact the South Carolina Department of Revenue at 800-476-0311 in Columbia, call 898- 5740.

Q. What is the Tax Period End Date?

A. For most taxes, this is the last day of the month (or quarter) from which the tax is determined. For indigent care taxpayers, it is January 1, April 1, July 1, and October 1 of each year. For **withholding taxpayers**, it is the check date (paycheck, contract payments, rent payments, prize payments, etc.) For **corporate taxpayers**, it is your accounting period end date.

Q. Do I have to do a Prenote?

A. The prenote test is an industry safeguard used to verify the acceptability of your routing/transit number and bank account number. The South Carolina Department of Revenue will conduct a prenote test if the ACH Debit method is used. If the ACH credit method is used, it is strongly recommended that you conduct a prenote through your financial institution. Please contact them for instructions.

Q. What should I do if I have registered to use ACH Debit/Credit, and the transmission cannot be made?

A. If there is a problem experienced with payments being made through the ACH Debit or ACH Credit methods, call the South Carolina Department of Revenue (see number on page 3). You will be given instructions to follow for making your EFT payment. **DO NOT SEND A FEDWIRE WITHOUT PRIOR AUTHORIZATION.**

Q. Are receivable payments to be made through ACH Debit/Credit?
A. **No.** Do not make payments on tax due notices, assessments, or warrants where penalty and interest have been applied. These payments must be made by cash, check, cashier's check, or money order and attached to the notice. Assessments or warrants for outstanding taxes can be paid by credit card. For more information about paying by credit card call 1-800-476-0311.

Q. Are payments on amended returns allowed through ACH Debit/Credit?
A. **No.** Payments on amended returns must be made by cash, check, cashier's check, or money order and attached to the return when filed.

Q. How can I recover funds erroneously transmitted?
A. If you have transmitted more than intended, you may call the EFT Coordinator (see number on page 3) to get instructions for requesting a refund or possibly applying payment to another period. Refunds will NOT be made electronically through the ACH. Existing procedures for refunds will be followed.

Q. If I choose to use the debit method, is there a way to initiate a transmission besides a phone call?
A. **Yes,** starting January 1, 2000 you can submit a payment through the Internet. Please see the Debit section in this program guide for more information.

WEEKENDS AND HOLIDAYS

WHAT IF PAYMENT DUE DATE FALLS ON A HOLIDAY OR WEEKEND AND THE METHOD SELECTED IS ACH DEBIT/CREDIT?

If a payment due date falls on a bank and/or state holiday or weekend, the tax payment must be made so that the funds are immediately available on the first business day after the holiday or weekend. This requires you to initiate the transfer the last business day prior to the holiday or weekend. Timely payments are based on the settlement date (the date on which the Department of Revenue's account is credited).

For credit taxpayers only - if your financial institution is closed on a day that you wish to initiate your transfer, you must contact them one day prior to the observed holiday. (Financial institution holidays in your area may vary from the holiday schedule listed below.)

See the holiday schedule below to determine when you must initiate an ACH transaction for timely settlement on a tax due date. When further information is required, please call the South Carolina Department of Revenue at 1-800-476-0311 or in the Columbia area, dial 898-5740.

WHAT IF THE PAYMENT DUE DATE FALLS ON A HOLIDAY OR WEEKEND AND THE METHOD SELECTED IS CASH?

If a payment due date falls on a state holiday or weekend, the tax payment must be delivered to the cashier's office at the Columbia Mills Building, 301 Gervais St., Columbia, SC by 5:00 pm on the first business day after the holiday or weekend.

HOLIDAY SCHEDULE

New Year's Day.....	January 1 *+
Martin L. King Day	Third Monday of January*+
George Washington's Birthday	Third Monday of February*+
(President's Day)	
Confederate Memorial Day	May 10+
Memorial Day	Last Monday in May*+
Independence Day	July 4*+
Labor Day	First Monday in September *+
Columbus Day	Second Monday in October*
Veterans' Day	November 11 *+
Thanksgiving Day	Fourth Thursday in November*+
Day After Thanksgiving	Friday following Thanksgiving Day+
Christmas Eve	December 24, only when declared a State Holiday by the Governor+
Christmas Day	December 25*+
Day After Christmas	December 26+

*Federal Reserve Bank Holiday - If a Federal Reserve holiday falls on a Department due date, the due date moves to the next business day regardless of whether the Department was open on the Reserve holiday or not.

+Department of Revenue Holiday - When a state holiday falls on a Saturday, it will be observed on the preceding Friday. When a state holiday falls on a Sunday, it will be observed on the following Monday. (Exceptions may apply.)

PENALTY AND INTEREST

WHAT HAPPENS IF I FAIL TO MAKE TIMELY EFT PAYMENTS OR TIMELY FILE MY RETURN?

You will be subject to penalty and interest as prescribed by law. Section 12-54-250(E) states that, "payment made by immediately available funds and filing of the return are considered simultaneous acts with respect to penalties and interest for failure to file and failure to pay. Penalties and interest must be calculated based on the later of the return postmark date or payment date."

WHAT HAPPENS IF I AM NOTIFIED TO REGISTER WITH THE PROGRAM, AND I CHOOSE NOT TO COMPLY?

You will be subject to a penalty under Section 12-54-210. "Any person liable for any tax administered by the Department shall... comply with regulations as the Department may prescribe. Persons failing to comply with the provisions of this section must be penalized in an amount to be assessed by the Department not to exceed five hundred dollars for the period, covered by the return in addition to any other penalties provided by law."

You can also be subject to penalty under Section 12-54-40(L) of not less than ten dollars (\$10) nor more than one thousand dollars (\$1,000) for failure to comply with the provisions relating to electronic funds transfer (Section 12-54-250).

INSTRUCTIONS FOR COMPLETING REGISTRATION APPLICATION

Name and Address.....	Should be mailing address for EFT related information.
FEI#.....	Federal Employers Identification Number.
SC ID#.....	File number (SC Identification Number) for the particular tax type relating to the application.
Mandatory.....	You have been notified you are required to participate.
Exempt.....	Please see definition earlier in this packet.
Voluntary.....	You are choosing to participate even though you do not meet the minimum dollar threshold for the program.
Contact Person.....	The person we call if we have questions and the person to whom all correspondence is mailed.
ACH Debit.....	If you choose this method, give us all requested information, attach either a copy of a voided check, micro spec sheet or letter from your bank and sign the application.
Checking/Savings.....	Identify the type of bank account you are going to use for EFT.
Transit/Routing Number.....	Please call your bank to verify the number they use for EFT purposes.
ACH Credit.....	If you choose this method, contact your bank prior to sending in the application to confirm you can use this method. This is not the same as Fedwire.
Signature.....	For ACH Debit, the signature is required. This should be the signature of the person who signs the checks.