



## SC8453 INSTRUCTIONS

**You must complete form SC1040 or SC1040A before you complete form SC8453. You must also complete this form (SC8453) before signing it. Taxpayers, electronic return originators (EROs), and paid preparers must not sign the form before it has been completed.**

### FILING OF SC8453

Electronic Return Originators (EROs) and transmitters must keep the signed SC8453 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 SC8453 and attachments to the SC Department of Revenue unless requested.**

Taxpayers filing electronically from home computers must keep the signed SC8453 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 SC8453 and attachments to the SC Department of Revenue unless requested.**

### Line Instructions - SC8453

**Declaration Control Number (DCN)** - The DCN is a 14-digit number assigned by the Electronic Return Originator (ERO) to each taxpayer's return. For the SC Tax Return, it will be the same number as on the federal return.

**NAME, ADDRESS, SOCIAL SECURITY NUMBER, AND TELEPHONE NUMBER:** If the mailing label from the cover of the taxpayer's South Carolina income tax booklet or postcard is correct, please attach it to the outlined name and address block. If the mailing label is not available, or is incorrect, print or type the data in the appropriate blocks. Please enter the daytime telephone number.

### Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 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 SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

### PART I - TAX RETURN INFORMATION

Enter the required data from the South Carolina tax return. Lines 1 through 6 and either line 7 or line 8 must be entered.

**PAYMENT OF BALANCE DUE:** Taxpayers, who owe additional tax, should pay the balance due by **Electronic Funds Withdrawal (EFW) or attach a check/money order to form SC1040-V** and mail it to the SCDOR. The EFW (payment) date must be selected at the time of filing. However, as an incentive for using an electronic filing method, you may defer your EFW (payment) date until May 2, 2005. If you choose to submit form SC1040-V with payment, you will be given until May 2, 2005 to submit your South Carolina return and full payment without penalties or interest. **THIS SPECIAL INCENTIVE DOES NOT APPLY TO THE FILING OF YOUR FEDERAL INCOME TAX RETURN.** You must file your federal return or seek a federal extension by April 15, 2005.

Use of form SC1040-V, Payment Voucher, will ensure prompt and accurate credit. The primary social security number should be written on the check or money order. SC1040V may be submitted electronically. Taxpayers, who file electronically, can submit the voucher and payment by going to [www.sctax.org](http://www.sctax.org) and clicking on the EPay (Electronic Payment Systems) link. Payment by credit card (MasterCard or VISA) or EFW (bank draft) will be accepted.

### PART II - DIRECT DEPOSIT OF REFUND OR EFW PAYMENT OF TAX DUE

Taxpayers can elect to have their refund directly deposited or elect the EFW method of payment by completing Part II.

**Line 9 -** The routing transit number (RTN) must contain nine digits. If the RTN does not begin with 01 through 12, or 21 through 32, the direct deposit or EFW request will be rejected.

**Line 10 -** The bank account number (BAN) can contain up to 17 alphanumeric characters. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

**Line 11 -** Check the appropriate box.

**Line 12 -** Withdrawal Date - Enter the date that the taxpayer wants the EFW to occur, but no later than May 2, 2005, to avoid penalties and interest.

**Caution:** The account cannot include the name of any other person unless the taxpayer's filing status on the return is married filing jointly or married filing separately, and the taxpayer's spouse is the other name listed on the account.

Some financial institutions do not permit the deposit of a joint refund in an individual account. The SC Department of Revenue is not responsible when a financial institution refuses a direct deposit for this reason.

To be eligible for direct deposit or EFW payment, taxpayers must provide proof of account ownership to their ERO. An acceptable proof of account ownership is a check, form, report, or other statement generated by the financial institution with the taxpayer's name, RTN of the financial institution, and the BAN preprinted on it.

If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for direct deposit or EFW payment.

### PART III - Declaration of Taxpayer

**Line 13 -** All filers **must** check one of the boxes.

Note: Taxpayers can revoke the EFW payment authorization by notifying the SC Department of Revenue no later than two business days prior to the withdrawal date by calling 803-898-5111

**After the return has been prepared and before the return is transmitted, the taxpayer (and spouse, if joint) must verify the information on the return and sign and date the completed SC8453. The ERO must provide the taxpayer with a copy of this form.**

**If the ERO makes changes to the electronic return after the SC8453 has been signed by the taxpayer, but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected SC8453.**

### PART IV - Declaration of Electronic Return Originator (ERO) and Preparer

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

A preparer must sign the SC8453 in the space for Preparer. If the Preparer is also the ERO, do not complete the Preparer Section; instead, check the box labeled "Check if also paid preparer."

**TAXPAYER COPY: The ERO must provide the taxpayer a copy of the completed SC8453 and all other information.**

**ATTACHMENTS:** Attach copies of Forms W-2 and 1099's in the designated area on the front of this form. Also, attach any schedules explaining "Other" adjustments on the back of form SC1040 and any documents with required signatures.

**Keep this form for your records.**