



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**REQUEST FOR EXTENSION OF TIME**  
South Carolina Individual Income Tax Return

**SC4868**  
(Rev. 9/2/04)  
3506  
**2004**

**Who May File:**

Use SC4868 to request an extension of time to file SC1040 Individual Income Tax return for:

- (1) individual income taxpayers, or
- (2) nonresident shareholders of an S corporation, or
- (3) nonresident partners of a partnership or LLC.

**If You Filed A Federal Extension:**

If no income tax is anticipated to be due and you have been granted a federal extension of time to file a federal income tax return, the department will accept a copy of the federal extension. In this case, you do not need to send SC a copy of the federal form by the due date of the tax return.

**When to File:**

File this request **ON OR BEFORE April 15th**, or before the original due date of your fiscal year return. If the due date for filing your return falls on a Saturday, Sunday, or legal holiday, substitute the next regular working day. This extension will allow you an additional 120 days to file your return.

**How To File:**

File your extension and pay your balance due on-line at **www.sctax.org**. Or file a paper form SC4868. Mail the original with payment if any. Keep two copies: one copy should be attached to the back of your return when it is filed, and the other should be retained for your records.

**File Electronically www.sctax.org**

File a South Carolina extension through SCnetFile. Zero and balance due extensions are accepted. Pay any balance due by credit card or Electronic Funds Withdrawal (EFW). We accept Visa and MasterCard. There is no additional charge for paying your balance due by credit card.



If you pay your balance due by Electronic Funds Withdrawal (EFW), funds are automatically withdrawn from your checking or savings account based on the payment date you select. EFW is also a FREE service to taxpayers.

Complete the following worksheet to calculate the amount to be paid with this form if any.  
**Tax Computation Worksheet (Keep for your records.)**

- A. Total state income tax ..... A \$ \_\_\_\_\_
- B. Use Tax (Tax on Out-of-State Purchases) ..... B \$ \_\_\_\_\_
- C. Total Tax (add lines A and B)..... C \$ \_\_\_\_\_
- D. South Carolina income tax withheld ..... D \$ \_\_\_\_\_
- E. Payment on Declaration of Estimated Tax  
(including last year's overpayment transferred) ..... E \$ \_\_\_\_\_
- F. Tax credits ..... F \$ \_\_\_\_\_
- G. Total credits (add lines D, E, F)..... G \$ \_\_\_\_\_
- H. Balance Due (subtract line G from line C).  
Enter this amount on Line 5 of the SC4868 below..... H \$ \_\_\_\_\_

**This extension cannot be processed without proper Social Security Number(s) for individuals or Employer Identification Number for S corporations or partnerships.**



State of South Carolina  
DEPARTMENT OF REVENUE  
Request for Extension of Time to File  
South Carolina Individual Income Tax Return

**SC4868**  
(Rev. 8/31/04)  
3506  
**2004**

Or other fiscal year beginning \_\_\_\_\_, 2004 and ending \_\_\_\_\_, 2005

1. Your Name (Type or Print)		3. Your Social Security number	
Spouse Name		Spouse's Social Security number	
2. Home Address		4. New Filer or Address Has Changed	
City, State and ZIP code		Do not write in this space - OFFICE USE	
Make check or money order payable to: SC DEPARTMENT OF REVENUE Mail to: SC DEPARTMENT OF REVENUE INCOME TAX COLUMBIA SC 29214- 0013		5. Balance Due from Worksheet ▶ \$ _____ 14-0801	

# SC4868 INSTRUCTIONS

## General Instructions:

Use SC4868 to request an extension of time to file SC1040 Individual Income Tax return including a composite return for nonresident shareholders or partners of an S corporation or partnership or LLC.

## Specific Instructions for Individual Taxpayers for lines 1, 2 and 3:

For individuals, fill in name, address, and social security number for you and your spouse if applicable.

## Specific Instructions for Composite Taxpayers for lines 1, 2 and 3:

For composite filers, enter the name, address and EIN of the S corporation, partnership or LLC.

### Line 4:

Check this box if this is your first time filing a tax return in South Carolina or if your address has changed since you last filed a SC return.

### Line 5:

Enter the amount from line H from the Tax Computation Worksheet. This amount must be paid in full with SC4868. An extension of time to file your tax return will not extend the time to pay your income tax.

## If You Need Additional Time:

The Department will automatically grant the same amount of time for filing a SC return as you have been granted to file your federal return. Therefore, if the taxpayer received a second extension for filing a federal return, the Department will automatically grant the same amount of time. No forms need to be filed with the Department before the expiration of the original extension. If the taxpayer does not request additional time for filing his federal tax return but needs further time to file his South Carolina return, he should file a federal Form 2688 with the Department or otherwise request such an extension in writing to the Department before the original extension expires.

## Interest and Penalty for Failure to Pay Tax:

The extension of time to file your SC tax return granted by this request does not extend the time for payment of tax. Any unpaid portion of the final tax due will incur interest at the prevailing federal rates. This amount is computed from the original due date of the tax return to the date of payment. In addition to the interest, a penalty of ½% per month will be incurred 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.

## Filing Your Tax Return:

You may file your tax return any time before the extension expires. If an extension is filed, you must file SC1040 instead of SC1040A. Attach a copy of your extension to the back of your return. Mark the extension box on the front of SC1040.

## Instructions for Tax Computation Worksheet:

Complete the worksheet to calculate the amount to be paid with SC4868.

**Line A:** Enter the amount of income tax you expect to owe for the current tax year.

**Line B:** Enter Use Tax due on Out-of-state purchases. This line is to be used by individual filers who are reporting use tax on their individual return rather than using the UT-3. See individual income tax booklet for more information.

**Line D:** Enter total amounts of SC withholding from forms W2, 1099 and/or SC41.

**Line E:** Enter amount of estimated tax payments paid using SC1040ES or transferred from last year's return.

**Line F:** Enter the amount of any applicable tax credits.

**Line H:** Enter this amount on line 5 of the SC4868.

## Social Security Privacy Act Disclosure:

It is mandatory that you provide your Social Security number on this tax form, if you are an individual. 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.

## ITIN - INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

If you are a nonresident or resident alien and cannot get a Social Security number, you may contact the Internal Revenue Service to apply for and obtain an Individual Taxpayer Identification Number (ITIN) for the purpose of filing income tax returns. South Carolina will accept this number in lieu of a Social Security number for the purposes of processing your individual income tax returns. We are unable to process your return if filed without a Social Security number or Individual Taxpayer Identification Number (ITIN).

**NOTE:** Partnerships and Fiduciaries now use SC8736 to extend the time to file the SC1065 and SC1041.