



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**REQUEST FOR EXTENSION OF TIME
TO FILE SOUTH CAROLINA RETURN
FOR FIDUCIARY AND PARTNERSHIP**

SC8736

(Rev. 9/2/04)
3390

2004

Or other taxable year beginning _____, 2004 and ending _____, 2005

Name		SC File number, if any
Present home address (number and street, or P. O. Box)		Employer Identification number
City, State and ZIP code		Do not write in this space - OFFICE USE
Area Code Daytime telephone	County code number	

This application is a request for extension of time to file the following return:

- FIDUCIARY** SC1041 14-0828
 PARTNERSHIP SC1065 14-0832

Check this box if this will be your first time filing a return in South Carolina.

PART I.

1. Total state income tax 1 \$ _____
2. Payments on declaration of estimated tax 2 \$ _____
3. Tax credits 3 \$ _____
4. Total credits (add lines 2 and 3) 4 \$ _____
5. Balance due (subtract line 4 from line 1).
Pay in full with this form **BALANCE DUE** ▶ 5 \$

Make check or money order payable to :
 SC DEPARTMENT OF REVENUE
 (Partnerships enter on line 5 the estimated amount required
 to be withheld on income of nonresident partners)

PART II.

A COPY OF THIS FORM PLUS ANY ADDITIONAL EXTENSION MUST BE ATTACHED TO YOUR FINAL RETURN WHEN FILED.

NOTE: This extension cannot be processed without proper SC file number or EIN.

Signature _____ Date _____

Prepared by: _____

SC8736 INSTRUCTIONS (Rev. 8/25/04)

A. WHO MAY FILE: This application can be used by the following:

1. a partnership filing an SC1065
2. a fiduciary filing an SC1041

Mark the appropriate box on the front of this form to indicate the type of extension being requested.

If you estimate that your SC income tax return will show a tax balance due, you are required to file a SC extension form and pay all taxes due by the due date of the return (generally April 15). To avoid the failure to pay penalty, you must pay at least 90% of the tax due by this date.

The extension must be properly signed.

To request an extension of time for a partnership, submit this form stating the reason(s) for the extension of time and the number of days. **EACH** partner must prepare and submit a SC4868 in order to obtain an extension of time for the individual return. **NOTE:** Upon request the IRS grants partnerships an automatic three month extension, which is honored by SC, but which is shorter than SC's 120 day extension. The IRS requires a second request for an additional extension of up to three months (6 months total), which is also honored by SC (6 months total).

REMINDERS:

- See SC1065 and instructions for information on the requirement by partnerships to pay withholding tax on South Carolina taxable income of nonresident partners.
- Refunds cannot be issued from the SC1065. An overpayment must be claimed and refunded at the partner level.

B. WHEN TO FILE: File this application 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.

C. HOW AND WHERE TO FILE: File the original SC8736 with the SC Department of Revenue and pay the amount on line 5, Part I. Attach a copy to the back of your return when it is filed. Retain a copy of this form for your records. Your tax return may be filed any time prior to the expiration of the 120-day extension.

D. HOW TO CLAIM CREDIT FOR PAYMENT MADE WITH THIS APPLICATION ON YOUR RETURN: Show the amount paid with this application on the appropriate line of your tax return. **Correct identification numbers in the spaces provided on all forms are very important!**

E. COMPUTE AMOUNT DUE WITH EXTENSION:

LINE 1. Enter the amount of income tax you expect to owe for the current tax year (the amount you expect to enter on the tax return, when you file). Be sure to use good judgement in estimating the amount you owe. To avoid the failure to pay penalty, you must pay at least 90% of the tax due by April 15, and pay the balance due when you file your return within the extended time period.

LINE 5. An extension of time to file your tax return will NOT extend the time to PAY your income tax. Therefore, you must PAY IN FULL WITH THIS FORM the amount of income tax shown on line 5, Part I, page 1.

F. INTEREST AND PENALTY FOR FAILURE TO PAY TAX: The extension of time to file your South Carolina tax return granted by this application **DOES NOT extend the time for payment of tax.** Any unpaid portion of the final tax due will bear 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 at the rate of 1/2% per month to maximum of 25% must be added when the amount remitted with the extension fails to reflect at least 90% of the tax due by April 15. The penalty will be imposed on the difference between the amount remitted with the extension and the tax to be paid for the period.

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.