

**HANDBOOK FOR
ELECTRONIC FILERS OF
SOUTH CAROLINA
INDIVIDUAL INCOME TAX RETURNS
(SC 1345)
TAX YEAR 2009**

January 2010

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SOUTH CAROLINA ELECTRONIC FILING CALENDAR

For Tax Period January 1, 2009 to December 31, 2009

Begin IRS/State Acceptance Testing. November 10, 2009

South Carolina suggests that state testing for software developers begin after developers have been accepted by the IRS.

Begin Transmitting Returns to IRS/SC DOR. January 15, 2010

Last Date for Timely Filed State Returns May 3, 2010 *

Last Date for Automatic Extension of Time
to file SC Returns October 15, 2010

Last Date for Approved Additional Extension
Filing of SC Returns October 15, 2010

NOTE: These dates may be subject to change at any time.

*Taxpayers using Fed/State Electronic or Fed/State Online will be given until May 3, 2010 to both file the South Carolina return and pay any balance due with no penalty and interest. This incentive does not apply to paper returns or the federal income tax return. That's an extra two weeks! Paperless filing saves money in processing and storing paper returns and is the most reliable method because it is virtually error-free. You have until May 3, 2010 instead of April 15, 2010 to file the state return. This incentive option applies only to electronic filing methods for South Carolina and not to paper filers.

The incentive will not extend the statute of limitations for filing a claim for refund. Therefore, any original return without a valid extension received after April 15, 2010 will be subject to a two (2) year limitation period for claiming a refund. *Federal returns or extension requests are still due April 15, 2010.*

Introduction

The South Carolina Department of Revenue (SC DOR) will accept South Carolina Electronic Individual Income Tax returns transmitted through the combined Fed/State Electronic Filing System beginning January 15, 2010.

To participate in the Fed/State Electronic Filing Program, each state signs a **Memorandum of Understanding** with the Internal Revenue Service (IRS). The **Memorandum of Understanding** is a formal agreement, which delineates state and federal responsibilities. Although the IRS and the SC DOR operate this program together, each agency has a different role and different responsibilities.

The South Carolina Handbook for Electronic Filers of Individual Income Tax Returns, Tax Year 2008 (hereafter referred to as The South Carolina Handbook or SC1345) must be used in conjunction with IRS Publication 1345. All Internal Revenue Service rules, regulations, and requirements governing tax preparers, transmitters, and electronic return originators (EROs) put forth by the IRS are in effect for the South Carolina Department of Revenue unless specified otherwise in this book. Note that Publication 1345, Section 24, Fed/State Electronic Filing, identifies the Internal Revenue Service's procedures and requirements for Fed/State Electronic Filing.

The South Carolina Handbook follows the same format and sequence as IRS Publication 1345, but it addresses only those issues and requirements that are unique to South Carolina state electronic filing. Since most functions in the Fed/State Electronic Filing Program are the same, this handbook highlights the special features for South Carolina.

The SC DOR requires that the IRS accept all participants for federal electronic filing by the IRS before they can be accepted for state electronic filing. All participants should study IRS Publication 1345 prior to reading The South Carolina Handbook (SC1345). The IRS requirements, specifications, and instructions for hardware, transmission procedures, policies, etc. also apply to the South Carolina program. This South Carolina Handbook only includes additional information and requirements for the State of South Carolina that may differ from IRS requirements.

Publications

The following publications describe the process of federal electronic filing and Fed/State Electronic Filing:

INTERNAL REVENUE SERVICE PUBLICATIONS

Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2009)

Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2009)

Publication 1436, Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2009)

SOUTH CAROLINA DEPARTMENT OF REVENUE PUBLICATIONS

Handbook for Electronic Filers of South Carolina Individual Income Tax Returns for Tax Year 2008 (SC 1345)

South Carolina Department of Revenue Electronic Filing System Specs/Record Layouts for Tax Year 2008 - Beginning 01/15/10 (SC 1346)

South Carolina Department of Revenue Participants Acceptance Tests for Tax Year 2008 (SC 1436)

REMINDERS FOR FED/STATE ELECTRONIC FILING TAX YEAR 2009

STATE ONLY FILING

South Carolina participates in the Fed/State State-Only filing program. State-Only filing allows tax preparers to file state returns separately from federal returns. However, taxpayers may still be required to file the federal return electronically first by a tax preparation software package.

SC 1040TC

Filers who need to claim a tax credit on Form SC 1040TC are able to file their return electronically. SC 1040TC was formerly known as Schedule TC. Please check with your tax preparation software developer as not all developers may support the electronic filing of these forms/schedules.

ELECTRONIC FILING INCENTIVE

Taxpayers using any electronic filing option have until May 3, 2010 to pay the balance due without penalty or interest. Failure to file and pay the balance due by May 3, 2010 will result in penalties and interest from April 15, 2010 until the return is filed and the tax is paid. **THIS INCENTIVE DOES NOT APPLY TO PAPER RETURNS.**

NOTE: THIS SPECIAL INCENTIVE DOES NOT APPLY TO THE FILING OF THE FEDERAL INCOME TAX RETURN. If you are filing via Fed/State Electronic Filing or Fed/State On-line, you may file the South Carolina return with the federal return or separately between January 16th and May 3rd. You may elect to wait until May 3, 2010 to pay South Carolina balance due without penalty.

ELECTRONIC FUNDS WITHDRAWAL

Taxpayers filing electronically with a balance due may pay the amount due by Electronic Funds Withdrawal (EFW) from their checking or savings account. Taxpayers may select the effective date for the transaction. The EFW date should be prior to or the day of May 3rd to avoid penalty and interest charges. **EFW is not available to paper filers.**

DECLARATION FOR ELECTRONIC OR ONLINE FILING (SC8453)

SC8453s are no longer required to be mailed and **should not be mailed** to the South Carolina Department of Revenue. EROs and online filers are required to retain the SC8453 for a three-year period. Go to www.irs.gov for information on where to mail federal 8453s for South Carolina returns.

THE SC CODE OF LAWS

The South Carolina Code can be accessed through our website: www.sctax.org

USE TAX

Use tax due on 2009 purchases may be reported on your individual income tax forms. If you report your 2009 purchases on UT-3 or pay the tax by April 15th, you will not have to pay penalties and interest. If you have not reported use tax during the year on UT-3, you must report the tax on SC1040 or SC1040A.

Purchases of tangible goods for use in South Carolina, on which no South Carolina sales or use tax is paid, are subject to use tax. Examples of products on which use tax is typically owed include: catalog purchases; book club or music club purchases; goods bought online; furniture purchased out-of-state and delivered into South Carolina. Contrary to popular misconception, the Internet Tax Freedom Act governs taxation of Internet access – not taxation of goods purchased over the Internet.

You are allowed a credit against SC use tax for the amount of tax already paid to another state or local jurisdiction. For example, if you have purchased furniture in another state and paid 4% in sales tax there, you would calculate the SC use tax at 6% (effective June 1, 2007) plus the local option taxes within your county, and subtract the 4% paid to the other state. You will pay the difference to South Carolina.

ONLINE VOUCHER PAYMENTS (SC1040V)

Taxpayers may submit their 2009 Individual Income Tax Payment Voucher (SC1040-V) electronically. Taxpayers, who file electronically, can submit the voucher and payment by going to www.sctax.org and clicking on EPay. Payment by credit card (MasterCard or Visa) or EFW (electronic funds withdrawal) will be accepted.

SC8453

**DO NOT MAIL THE SC8453s TO THE DEPARTMENT OF REVENUE!
MAINTAIN THEM IN YOUR RECORDS FOR THREE YEARS.**

Extension of Time to File for South Carolina

The South Carolina Department of Revenue will grant a six month extension of time to taxpayers that request a South Carolina extension. This is in response to the IRS offering a similar timeframe for initial extension requests. Please make sure that the appropriate checkbox is checked on the SC1040 if a federal or SC extension has been filed.

CHAPTER 1

FED/STATE ELECTRONIC FILING

BACKGROUND

In 1991, the South Carolina Department of Revenue joined the Internal Revenue Service in Phase I of a pilot project to transmit federal and state data electronically. The pilot test proved successful with approximately 250 participants from the SC DOR and the IRS filing both federal and state income tax returns. The returns were transmitted to the Cincinnati Service Center, where the state portion of the return was extracted, and made available for retrieval by the SC DOR for processing.

Because of the successful pilot, the South Carolina Department of Revenue and the IRS offered the first state wide electronic filing program in the nation to South Carolina taxpayers in 1992.

HOW FED/STATE OR STATE ONLY FILING WORKS

Tax preparers and transmitters, accepted into the IRS Electronic Filing Program, participate in the Fed/State Program by filing both the federal return and the state return in one transmission or the South Carolina return only to the IRS, using software accepted by both the IRS and the Department of Revenue. After acknowledging acceptance of the federal return with state data to the transmitter, the IRS makes the state data available for retrieval by the SC DOR. After retrieving the data, the SC DOR processes the returns in the state computer processing system.

The SC DOR acknowledges to the transmitter receipt of all returns retrieved from the IRS. Transmitters should be able to retrieve South Carolina acknowledgments within seven days or less of receiving the IRS acknowledgments (if a federal return was attached).

Taxpayers usually receive state refund checks or direct deposits within three weeks of the date of the acknowledgment from the South Carolina Department of Revenue. Tax preparers may use *IRS Publication 2043* as a guide to advise their clients of when their federal refunds will be received.

WHO MAY PARTICIPATE

All interested parties who wish to file South Carolina electronic returns may do so if they meet the following requirements:

1. They must be accepted by the IRS for Fed/State Electronic Filing.
2. They must transmit the South Carolina returns to the IRS using software accepted for Fed/State or State Only Electronic Filing.
3. The EFIN must be accepted by the IRS.

The application process for the Fed/State Electronic Filing Program is outlined in Chapter 2 of this *South Carolina Handbook* and in IRS *Publication 3112*.

CHAPTER 2

APPLICATION PROCESS

Those who wish to participate in the Fed/State Electronic Filing Program must apply to the IRS by submitting *Form 8633, Application to Participate in the Electronic Filing Program*. *Form 8633* is available from the IRS.

IRS Publication 3112 specifies the application process and requirements for federal participation. The Internal Revenue Service's definition of the various categories of electronic filers (Electronic Return Originator (ERO), transmitter, or software developer) will apply for South Carolina electronic filing purposes under the Fed/State Program.

No separate application form is necessary for the South Carolina Department of Revenue. You **DO NOT** need to provide the SC DOR a copy of your IRS acceptance letter. South Carolina electronic return originators (EROs) do not need to contact the SC DOR.

Applicants, who are accepted for South Carolina electronic filing, will not be notified by the South Carolina Department of Revenue. Therefore, those accepted by the IRS for federal electronic filing may file South Carolina income tax returns electronically.

CHAPTER 3

ACCEPTANCE AND TESTING

ACCEPTANCE PROCESS

South Carolina is a “piggy-back” state. This means that EROs are accepted into the South Carolina electronic filing program upon acceptance by the IRS. No separate notification will be sent to those accepted for South Carolina state electronic filing. Therefore, those who are accepted for filing federal electronic returns from South Carolina may also file state electronic returns.

SOUTH CAROLINA TESTING

All software developers are required to test their software with South Carolina test data. Only software tested and accepted by the SC Department of Revenue (SC DOR) may be used for South Carolina electronic filing.

Upon request, software developers will be provided software specifications and test materials with instructions. The SC DOR will retrieve their state test data from the IRS. Test data will be processed, evaluated, and software developers will be notified of results.

Neither transmitters nor preparers are required to submit test data or transmissions. However, they should insure that their respective software has been accepted by both the IRS and the SC DOR. Only software developers are required to test with SC DOR.

EFIN AND ETIN

Electronic Filer Identification Numbers (EFIN) and electronic transmitter identification numbers (ETIN) are assigned by the IRS. The Andover Service Center assigns these numbers. The SC DOR will use the EFIN and the ETIN in the state operation of the Fed/State Electronic Filing Program. These numbers will also be used to identify preparers and transmitters in the South Carolina acknowledgment system.

CHAPTER 4

SOUTH CAROLINA ELECTRONIC RETURN

The South Carolina electronic return consists of electronically transmitted data. South Carolina accepts refunds, balance-due and zero-balance returns. South Carolina also supports part-resident and non-resident returns and offers direct deposit of refunds. South Carolina supports credit for tax paid to another state or returns with other nonrefundable credits claimed on SC 1040TC. Check with your software developer as to which nonrefundable credits claimed on the SC 1040TC they support. South Carolina does not support debit or credit card payments in the Federal/State electronic filing program. Payment by Electronic Funds Withdrawal (EFW) is accepted for balance-due returns filed thru the Fed/State programs (also see Online Voucher Payments on page 6).

ELECTRONIC SOUTH CAROLINA RETURN

The following forms/schedules may be transmitted electronically (electronic return):

- SC1040** - South Carolina Long Form
- SC1040A** - South Carolina Short Form
- Schedule NR** - South Carolina Non-Resident Form
- SC I-319** - Tuition Tax Credit
- SC4972** - Tax on Lump Sum Distributions
- SC2210** - Underpayment of Estimated Tax by Individuals
- SC 1040TC** – Tax Credits (all listed credits on the form)
- I-333** – Anhydrous Ammonia Additive Credit
- I-334** – Milk Credit
- I-335** – Active Trade or Business Income

Supporting Federal Return and Schedules

(Software should be programmed to meet this requirement)

EXCLUSIONS FROM FED/STATE ELECTRONIC AND ONLINE FILING PROGRAMS

Selected Exclusions Imposed by the IRS (See IRS Publication 1345 for additional information):

- Amended or corrected Individual Income Tax Return
- Back Year Return (Any return not for tax year 2009)
- Return of non-calendar year filer

Exclusions Imposed by the South Carolina Department of Revenue:

- Amended or corrected Individual Income Tax Return (SC1040X)
- Back Year Return (Any return not for tax year 2009)
- Return of non-calendar year filer

Note:

Form SC4852 (Substitute Form W-2, *Wage and Tax Statement*, also referred to as *Employee Complaint Form*) is not supported in the SC electronic filing program. However, this does not prevent a taxpayer from filing a SC return electronically in the Fed/State or State Only program. The IRS program will accept a non-standard W-2 (substitute W-2). The federal form 4852 is not transmitted electronically. A notation is placed on the W-2 to indicate that it is non-standard. Accordingly, the SC DOR will accept all Fed/State electronic returns accepted by the IRS with a South Carolina return attached.

CHAPTER 5

TRANSMITTING THE SOUTH CAROLINA ELECTRONIC RETURN

Since the South Carolina electronic return will be transmitted to the IRS initially, the transmitter must comply with all electronic transmitting procedures, communications requirements, and technical specifications required by the IRS as defined in IRS *Publication 1345*.

SOFTWARE

Electronic return originators (EROs) and transmitters must use software that has been accepted by the South Carolina Department of Revenue for filing the South Carolina return along with the federal return in the Fed/State Electronic Filing program.

WHERE TO TRANSMIT FEDERAL/STATE OR STATE ONLY RETURNS

Returns must be transmitted to the IRS. An electronic return originator (ERO) whose business lies outside the area supported by the IRS Service Center for South Carolina must ensure that the EFIN is transmitting to the appropriate IRS Service Center.

Participants in the Fed/State or State Only Electronic Filing Program should confirm with their software developers or direct transmitters that the software can process and transmit the state data along with the federal data to the appropriate IRS Service Center.

REJECTION BY THE IRS

The IRS will identify certain conditions in the state return data that will cause rejection upon receipt of return data. The IRS will provide a rejection code in the acknowledgment record, but this rejection is generated by the IRS and not South Carolina.

If a federal return is rejected due to errors, the accompanying state return will also be rejected. If a state tax return is rejected due to errors, the federal return will also be rejected. *IRS Publication 1345A* provides a list of all reject codes, including those applicable to the state return.

Please be sure to reattach the South Carolina return when retransmitting rejected returns.

Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing, informs taxpayers that their returns may be rejected due to errors on their state records and, consequently, that federal returns may also be delayed. If the error is one that can be corrected and the record processed, both return records may be retransmitted to the IRS.

Repeated rejection of transmissions could cause the IRS to rescind the electronic filing privileges of an Electronic Return Originator (ERO).

ACKNOWLEDGMENT OF SOUTH CAROLINA ELECTRONIC RETURN

Purpose of South Carolina Acknowledgment

The South Carolina acknowledgment system is designed to inform transmitters and EROs that the South Carolina return data has been retrieved and is being processed by the SC DOR. The South Carolina acknowledgment is separate from the federal acknowledgment. *An acknowledgment from the Internal Revenue Service does NOT guarantee that the South Carolina Department of Revenue has received or will receive the return.*

SC Acknowledgments

South Carolina will transmit acknowledgments to the IRS. Direct filers are no longer required to purchase a mailbox. This new procedure will have no impact on indirect filers.

Please do not expect the state acknowledgments to be available and match the IRS acknowledgments. Under normal processing conditions, the South Carolina acknowledgment file should be available to a transmitter within seven (7) work days from the time the federal acknowledgment is received from the IRS. Transmitters, who transmit for EROs and preparers, **must** notify them of the South Carolina acknowledgment at the time of receipt.

DO NOT RETRANSMIT A RETURN UNLESS YOUR INITIAL TRANSMITTAL ACKNOWLEDGMENT PRINTOUT INDICATES A RETURN WAS NOT ATTACHED. THIS CAUSES DUPLICATE FILING AND OFTEN DELAYS THE TAXPAYER'S REFUND.

ERRORS ON RETURNS RECEIVED BY THE SC DEPARTMENT OF REVENUE

Although the error rate is very low, a few errors will be detected on returns received at the SC DOR. **Once accepted by the IRS, no South Carolina returns will be rejected.** All returns (including those with errors) will be processed. **The South Carolina acknowledgment system does not provide error codes.** All inaccurate and incomplete returns will be corrected through normal error resolution procedures. This will result in varying delays of issuance of the refund, if a refund is due.

REJECT CODES

The IRS may reject a state return with errors when it is received. Reject and error codes pertaining to the state return are provided in the Internal Revenue Service *Publication 1345A*.

TAX FRAUD

The SC Department of Revenue has an aggressive program to detect and stop any type of fraud that falls within its jurisdiction. This includes electronic filing.

The SC DOR has established a task force, through its Criminal Intelligence Division and a Fraud Unit in an effort to identify and stop fraudulent refund schemes. Several computer programs have been developed and implemented to detect fraudulent refund schemes. The task force has identified numerous tax preparers preparing suspicious returns.

As electronic filing becomes more popular, fraudulent schemes used by individuals to obtain refunds improperly will increase. The SC Department of Revenue has made a significant commitment to identify and stop these fraudulent schemes and to prosecute the individuals involved. Over 90% of the tax preparers prosecuted by the SC DOR for fraud have received prison sentences averaging five years each. The SC DOR plans to continue this aggressive enforcement approach to tax fraud to deter other taxpayers from undertaking similar fraudulent schemes.

CHAPTER 6

SC8453

A copy of Form **SC8453** is available on the agency's website at www.sctax.org by clicking on the Forms and Instructions link. You will then need to click on the link for Current Forms and Instructions. Go to Individual Income Tax Returns and scroll down to the SC8453. All required sections of the **SC8453** must be completed. **The SC Department of Revenue NO LONGER requires that the SC8453 be mailed to the SC Department of Revenue. However, the form must be completed and maintained by the ERO for three years.**

COMPLETION OF THE SC8453

Although the Department of Revenue no longer requires a hard copy of the SC8453 to be submitted, the form must be completed and maintained. After the return has been prepared and **before** the return has been transmitted, the taxpayer (and spouse, if filing jointly) must verify the information on the return and the **SC8453** as well as **sign and date** the **SC8453**. The preparer/transmitter must provide the taxpayer with copies of the return and the **SC8453**. Preparers and EROs must not allow taxpayers to sign blank Forms **SC8453**.

DECLARATION AND SIGNATURE OF ERO AND PAID PREPARER

EROs and paid preparers are required to complete all information requested in *Part IV* of the **SC8453**.

ATTACHMENTS TO SC8453

1. State copies of **Form W-2 with SC Withholding**. (Attach to front of **SC8453**.)
2. State copies of **Form 1099 with SC Withholding**. (Attach to front of **SC8453**.)

Note: **Form W-2 and Form 1099** are required only when they indicate South Carolina withholding.

3. Schedules explaining *other* modifications made on the back of **SC1040**.
4. Documents conveying required signatures, if applicable (as indicated in Internal Revenue Service *Publication 1345*.)

CORRECTIONS TO FORM SC8453

If the ERO makes changes to the electronic return (after the taxpayer has signed the **SC8453**, **but** before the data has been transmitted), the ERO must have the taxpayer complete and sign a corrected **SC8453** if the following conditions apply:

1. Federal taxable income changes by more than \$25.00.
2. State refund changes by more than \$7.00.

Non-substantive changes are permissible on the **SC8453** provided the person making the correction initials the change. **Remember: DO NOT MAIL SC8453 to the SCDOR!**

CHAPTER 7

REFUND OPTIONS AND DIRECT DEPOSIT

REFUND OPTIONS

Taxpayers may elect to have their 2009 refunds paid in one of the following ways:

1. Remitted as a check
2. Deposited into a financial institution account
3. Applied to 2009 estimated tax

Two combinations of these options are allowed:

1. Part of a refund may be applied to estimated tax and the rest of the refund may be paid by check.
2. Part of a refund may be applied to estimated tax and the rest of the refund may be paid by direct deposit.

Taxpayers may *not* combine partial payment by check with partial payment by direct deposit.

DIRECT DEPOSIT

The direct deposit option is available for Fed/State, State Only Electronic, and On Line refund returns for Tax Year 2009.

Refunds by direct deposit are electronically transferred to the financial institution account indicated on the **SC8453**.

NOTE: The financial institution accounts into which the South Carolina refund and the IRS refund are deposited may be different. Therefore, the state and federal routing transit numbers (RTN) and deposit account numbers (DAN) may not be the same.

REQUIREMENTS FOR DIRECT DEPOSIT

The SC Department of Revenue will make state refunds by direct deposit to a taxpayer's financial institution, if the following requirements have been met:

1. Taxpayers must electronically file their returns.
2. Taxpayers must provide proof of account to the ERO.
3. Taxpayers must complete and sign **Form SC8453**.

Internal Revenue Service *Publication 1345* sets forth detailed eligibility requirements, responsibilities, and instructions governing tax preparers, transmitters, and EROs who offer taxpayers the option of direct deposit. Those same rules, policies, and procedures apply when offering direct deposit on the state return.

PREPARING TAXPAYERS FOR SOUTH CAROLINA DIRECT DEPOSIT

Before authorizing a direct deposit, taxpayers should confirm with their financial institution that the institution accept Automated Clearing House (ACH) transactions.

Preparers and EROs must stress to taxpayers the importance of supplying correct information because the direct deposit election, the routing transit number (RTN), and bank account number (BAN) may not be changed once a return has been accepted by the IRS.

Taxpayers usually receive refunds by direct deposit within two weeks of filing their returns.

If any of the following conditions exist, the SC Department of Revenue (SC DOR) will issue a check:

1. Invalid Routing Transit Number (RTN).
2. Errors on the South Carolina return.
3. Rejection by the receiving depository financial institution. (Some financial institutions do not permit deposit of a joint refund into an individual account. The SC DOR is not responsible when a financial institution refuses a direct deposit).
4. SC DOR determination that certain conditions justify a paper check.

The South Carolina acknowledgment only indicates receipt of the return at the SC Department of Revenue. It does not indicate proof that a refund check will be issued or that a direct deposit request will be honored.

REFUND ANTICIPATION LOANS (RALs)

The SC Department of Revenue neither supports nor prohibits Refund Anticipation Loans (RALs). The agency and the State Treasurer's Office are not and will not be liable for any loss suffered by the taxpayer or the preparer/transmitter/ERO as a result of the SC Department of Revenue denial of a direct deposit request.

A RAL from a preparer will not speed up the receipt of a refund issued by the SC Department of Revenue. If the preparer is to receive the client's state refund in the form of a direct deposit, the deposit should be made into the account set up by the preparer for the client with the preparer's bank within two weeks from the filing date. The preparer will be authorized to issue the client a check from his/her bank and either call the client to pick up the refund check or mail it to the client.

Filing an electronic return that indicates a refund is due **does not** guarantee a refund will be issued.

CHAPTER 8

ASSISTANCE

The SC Department of Revenue's **Tax HelpLine** provides taxpayers with information about their refunds. **Tax HelpLine** is available 24 hours a day. Taxpayers or EROs may inquire about the date refunds will be issued by check or deposited into financial institution accounts.

Taxpayers should be advised to confirm acknowledgment of their South Carolina return with their practitioners before calling the **Tax HelpLine**.

FOR TAXPAYERS

REFUND INFORMATION

803-898-5300 Automated Refund Information
(The system will advise the refund issuance date or advise the return is in process.)

Taxpayers are advised to allow **four weeks** for processing electronic returns before calling the automated **Tax Helpline** to inquire about the status of refund checks. (For paper returns, allow ten weeks to twelve weeks.)

For automated refund information, taxpayers must know:

- **Social Security Number**
- **Amount of refund on the return**

The status of a refund may be checked via the Internet at www.sctax.org

Refund information on the automated refund line and website are updated daily.

RETURN PROBLEMS AND GENERAL TAXPAYER ASSISTANCE

803-898-5709

TAX INFORMATION

TAX FORMS:

Columbia Area: **1-803-898-5320**
Outside Columbia Area: **1-800-768-3676**

Fax On Demand (Forms by FAX):

Columbia Area: **1-803-898-5320**
Outside Columbia Area: **1-800-768-3676**

FOR EROs

HELP DESK FOR FED/STATE INDIVIDUAL INCOME ELECTRONIC FILING

Help Desk Tel. #: 803-896-1855

EROs must give their name, name of their business, and EFIN. When you telephone the HelpDesk, anyone that answers the phone should be able to assist you. **DO NOT provide this number to taxpayers! This number is to be used by EROs ONLY!**

Change of address forms should be faxed to the following:

Attention: SC Department of Revenue Call Center

Fax #: 803-898-5822

Questions regarding electronic filing issues should be faxed to the following:

Attention: Electronic Services B

Fax #: 803-896-1779

Other correspondence, if applicable, should be mailed to (such as information about individual income electronic returns that contain errors):

SC Department of Revenue

PDMS---Electronic Services B

PO Box 125

Columbia SC 29214-0401

ATTN: Keith J Wicker or Dinita Bradshaw-Brown

To send questions via our website:

- click **Contact DOR**
- click **Submit a Question via E-mail Using SCeNote**
- click **Individual Income---Electronic Filing**

CHAPTER 9

BALANCE DUE RETURNS

The SC Department of Revenue accepts balance due electronic returns. Preparers **must inform their taxpayer clients** of the procedures for payment of South Carolina balance due returns as outlined below.

FILING BALANCE DUE RETURNS

The state balance due or zero liability return should be filed as any other state electronic return is filed.

PAYMENT OPTIONS AND EFW

PAYMENT OPTIONS

Taxpayers may elect to have their 2009 balance-due amounts paid in one of the following ways:

1. Mail a check or money order with the SC1040V
2. Drafted from a financial institution by EFW
3. Go to www.sctax.org and click on DOR EPay to submit SC1040V with payment by credit card or EFW (Electronic Funds Withdrawal)

Combination of these options is allowed:

1. Part of a balance-due may be paid by draft from a financial institution account (EFW) and the remainder by check.

WHEN TO PAY BALANCE DUE RETURNS

*Taxpayers using either Fed/State or State Only Electronic, Fed/State or State Only On Line will be given until May 3, 2010 to both file the return and pay any balance due with no penalty and interest charges. **This incentive does not apply to paper returns or the federal income tax return.** That is an extra two weeks! We know paperless filing saves money in processing and storing paper returns. It certainly is the most reliable method because it is virtually error-free. So, you have until May 3, 2010 instead of April 15, 2010 to file your state return and pay your balance due - but only if you file using one of our non-paper/electronic filing methods.

HOW TO PAY BALANCE DUE RETURNS

Tax practitioners **must** give taxpayers, with balance due returns, a completed copy of **SC1040-V, Individual Income Tax Payment Voucher**.

Tax practitioners should advise their clients to attach a check or money order to **SC1040-V**, informally called the **payment voucher**, and to mail **SC1040-V** with the payment to the South Carolina Department of Revenue by **May 3, 2010**.

Submit SC 1040-V Electronically via the Web

Taxpayers may submit their 2009 Individual Income Tax Payment Voucher (SC 1040-V) electronically. Taxpayers or tax practitioners, who file electronically, can submit the voucher and payment by going to www.sctax.org and clicking on EPAY. Payment by MasterCard, Visa, or Electronic Funds Withdrawal will be accepted.

The incentive will not extend the statute of limitations for filing a claim for refund. Therefore, any original return without a valid extension received after April 15, 2010 will be subject to a two (2) year limitation period for claiming a refund. *Federal returns or extension requests are still due April 15, 2010.*

WHERE TO MAIL PAYMENT FOR BALANCE DUE

The mailing address for **SC1040-V** with payments attached is:

SC Department of Revenue
Electronic Filing
Columbia, SC 29214-0020

NOTE: Use of the nine-digit (Zip + 4) zip code will speed processing.

Tax practitioners may wish to point out the mailing address printed on the **SC1040-V** for their convenience. They should also advise taxpayers to write their social security numbers and the type of tax being paid on the check or money order. This information helps the SC Department of Revenue staff insure correct and prompt credit to the taxpayer's account, even if the payment is somehow detached from the tax form.

ELECTRONIC FUNDS WITHDRAWAL (EFW)

The Electronic Funds Withdrawal (EFW) option is available for electronic and on-line balance-due returns for Tax Year 2009.

Payments by EFW are electronically transferred to the financial institution account indicated on the **SC8453**. Taxpayers or authorized EROs may contact the SC DOR two or more days ahead of the withdrawal date selected to have the transaction canceled. Please call the Electronic Filing Help Desk number 803-896-1850 or 803-896-1715 to initiate this action.

NOTE: The financial institution accounts from which the South Carolina payment and/or the IRS payment are withdrawn may be different. Therefore, the state and federal routing transit numbers (RTN) and bank account numbers (BAN) may not be the same.

REQUIREMENTS FOR EFW

The SC Department of Revenue will withdraw state payments by Electronic Funds Withdrawal (EFW) from a taxpayer's financial institution, if the following requirements have been met:

1. Taxpayers must electronically file their returns.
2. Taxpayers must provide proof of account.
3. Taxpayers must complete and sign **Form SC8453**.

Internal Revenue Service *Publication 1345* sets forth detailed eligibility requirements, responsibilities, and instructions governing tax preparers, transmitters, and EROs who offer taxpayers the option of EFW. Those same rules, policies, and procedures apply when offering EFW on the state return.

PREPARING TAXPAYERS FOR SOUTH CAROLINA EFW

Before authorizing an Electronic Funds Withdrawal (EFW), taxpayers should confirm with the financial institutions that the institutions can accept Automated Clearing House (ACH) transactions.

Preparers and EROs must stress to taxpayers the importance of supplying correct information because the routing transit number (RTN) and bank account number (BAN) may not be changed once a return has been accepted by the IRS.

Taxpayers can elect to have the payment withdrawn as late as October 15, 2010. If the taxpayer selects a date after May 3, 2010, and an extension was not requested from the SC Department of Revenue, the taxpayer will be responsible for penalties and interest from April 16th forward to the withdrawal date. Payment dates selected 48 to 72 hours after transmission of the return may not be honored on the date selected. The next bank day after receipt and processing by the SC Department of Revenue will be the actual payment date.

If any of the following conditions exist, the SC Department of Revenue (SC DOR) will issue a notice requiring payment by check:

1. Invalid Routing Transit Number (RTN).
2. Errors on the South Carolina return.
3. Rejection by the receiving depository financial institution (The South Carolina Department of Revenue is not responsible when a financial institution refuses an Electronic Funds Withdrawal).
4. The South Carolina Department of Revenue's determination that certain conditions justify canceling the withdrawal request.

The South Carolina acknowledgment only indicates receipt of the return at the SC Department of Revenue. It does not indicate proof that an Electronic Funds Withdrawal (EFW) will occur.

CHAPTER 10

RESPONSIBILITIES OF ELECTRONIC FILERS/TRANSMITTERS/EROs

Electronic filers, transmitters, and EROs must abide by the terms set forth in the *South Carolina Handbook* and must maintain a high degree of integrity, compliance, and accuracy to continue participation in the Federal/State Electronic Filing Program. They must also meet the following requirements:

COMPLIANCE

All electronic filers must comply with the requirements and specifications set forth in the Internal Revenue Service *Publications 1345, 1345A, 1346, 3112 and Revenue Procedure 98-51*; this **South Carolina Handbook (SC1345)**; and the **South Carolina Department of Revenue Electronic Filing System: Information for Software Developers (SC1346)**.

TIMELINESS OF FILING

Transmitters and EROs must ensure that electronic returns are filed in a timely manner. The date of the IRS acknowledgment will be considered the filing date for a South Carolina return transmitted electronically.

Further, transmitters and EROs must **confirm acknowledgment of the state return by the South Carolina Department of Revenue** before considering the state return received.

FILING AN EXTENSION

The IRS will accept **Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return**, for electronic transmission. However, the SC DOR **will not** receive a record of that electronic data. If you are filing **an electronic** return after **April 15th**, an extension form should be mailed for all electronic returns (refunds and zero balance due) so that the taxpayer does not reflect a history of filing delinquent returns.

Taxpayers or EROs alike can also now file online extensions via SCnetFile at the agency's website www.sctax.org. SCnetFile for Extensions will accept zero balance and balance due filings. Remittance of the balance due can be submitted by credit card or Electronic Funds Withdrawal (EFW) to the SC DOR.

Balance Due Extensions on the SC Return: The SC Department of Revenue suggests that at the time the Federal 4868 is transmitted electronically, preparers submit a paper copy of the **SC4868** or utilize SCnetFile for Extensions to convey the request for extension to the agency. This will prevent a balance due notice from being issued to the taxpayer.

If a **Federal Form 4868** is mailed to the SC Department of Revenue, please print “For South Carolina Purposes” on top of the form. The appropriate extension form or letter should be mailed to the address stated on the form SC4868.

DEADLINE FOR FILING

The SC Department of Revenue will accept electronically filed South Carolina returns transmitted to the IRS through October 15, 2010. Any South Carolina returns submitted after October 15, 2010 must be filed as paper documents.

RESPONSIBILITY TO CLIENTS

Preparers have been entrusted with the task of filing a client's tax return and **must assume the responsibility of ensuring that the return arrives at the SC Department of Revenue.** In the event that the electronic state return fails to arrive at its destination, preparers **may resubmit South Carolina returns via State Only Electronic Filing or notify their clients to file a paper return.**

CHANGES ON THE RETURNS

If the transmitter or taxpayer wishes to make any changes after the return has been accepted and acknowledged, the taxpayer must file an **AMENDED RETURN (SC1040X)** through the paper document filing process.

South Carolina **AMENDED RETURNS** must be mailed to the following address:

**SC Department of Revenue
Income Tax Section
Columbia, SC 29214-0012**

The tax practitioner should have the client ensure that the original return has been processed before filing the amended return.

CHECKING THE SOUTH CAROLINA Acknowledgment FILE

This year South Carolina will transmit acknowledgments to the IRS. Direct filers are no longer required to purchase a mailbox. This procedure will have no impact on indirect filers.

Upon receipt of the state acknowledgment of an electronic South Carolina return, transmitters are required to notify their EROs of the acknowledgment.

A South Carolina acknowledgment indicates that the return has been received and will be processed. The taxpayer should be advised to wait **at least four weeks** from the date of acknowledgment before inquiring about their tax return.

Any questions concerning returns with errors will be directed to the taxpayer or their agent, who has power-of-attorney on file for the year in question. Questions may also be directed to the agent, if the taxpayer indicated on the return that they granted authority to the ERO to discuss with the SC Department of Revenue.

IMPORTANT NOTICE TO TRANSMITTERS, PREPARERS, AND EROs:

- 1. Monitor acknowledgments on a routine basis to ensure that the returns you transmitted have been received by the SC Department of Revenue.*
- 2. Do not mail the SC8453 – maintain in records for 3 years.*

SALES TAX ON ELECTRONIC TRANSMISSION OF DATA

When a preparer both prepares and electronically transmits a return, charges for preparing and transmitting the return are NOT subject to sales tax. If a preparer electronically transmits a return prepared by another person, charges for transmitting the return are subject to sales tax. If you:

Prepare Only	No Sales Tax Due
Prepare and Transmit	No Sales Tax Due
Transmit Only	Sales Tax Due

The South Carolina Revenue Ruling #91-20 provides the South Carolina Department of Revenue's official interpretation of how the sales tax law applies to the transmission of data with electronic filing. It is available to the public.

Those who offer transmission only electronic filing service must obtain a retail sales license. To do so, they must file a Form SCTC-111 (Business Tax Application) with the SC DOR and pay the \$50.00 license fee. This license is permanent and the cost is a one-time expense.

DEBT SETOFFS

The SC DOR assists other state agencies, institutions of higher learning, political subdivisions of the state, and the IRS in the collection of overdue accounts. All or part of a refund can be sent directly to these claimant agencies, if they notify the agency that a taxpayer has a past due account with them.

The SC Department of Revenue charges the taxpayer a \$25.00 administrative fee to complete a refund set off. *If any of the taxpayer's refund is sent to a claimant agency, the Department will notify the taxpayer in writing usually within a week of the refund being reduced.* If the refund exceeds the amount owed the claimant agency plus the administrative fee, the balance will be mailed to the taxpayer.

If your client believes he or she does not owe the debt, the amount sent was incorrect, or the debt has already been paid, the taxpayer must contact the claimant agency not the SC DOR.

DEBTS (Frequently Asked Questions)

1. Can South Carolina seize my client's refund for a debt?

Under the provisions of Code Section 12-56-20 of the South Carolina Code of Law, the South Carolina Department of Revenue is authorized to seize refunds otherwise due to taxpayers who have delinquent debts with:

- 1) South Carolina Department of Revenue
- 2) SC Department of Social Services
- 3) Any other government agency as defined by the South Carolina Code of Law
- 4) Public or private institutions of higher learning
- 5) Political subdivisions (includes the Association of Counties & Municipal Association)
- 6) Internal Revenue Service (IRS)
- 7) Housing Authority
- 8) Student Loan Corporation
- 9) Hospitals (if they are political subdivision, state, or SC Association of Counties affiliated)

2. Will my client be notified before his or her refund is taken for a debt?

Yes, the claimant agency must notify the debtor of its intentions to cause the debtors refund to be setoff. This notice must be given in person, left at the dwelling or usual place of business of the debtor, or sent by certified or registered mail to the debtors last known address no less than 30 days before the claimant agencies make a request to the South Carolina Department of Revenue. *If any of a taxpayer's refund is sent to a claimant agency, the SC Department of Revenue will notify the taxpayer in writing usually within a week of the refund being reduced.*

3. Will a fee be charged for collection of the debt?

Yes, the South Carolina Department of Revenue will retain up to \$25.00 to defray the administrative expense. However, an additional fee may be charged by the claimant agency if they are affiliated with the South Carolina Associations of Counties and Municipal Association.

4. Can the \$25.00 administrative fee be refunded by the South Carolina Department of Revenue?

If the debt is with the IRS and has been satisfied prior to the debt match, the South Carolina Department of Revenue will refund the \$25.00 fee. Refer any calls to the Problem Resolution Office **1-803-896-1100**.

If the debt is with the SC Department of Revenue and is paid in full prior to the debt match the South Carolina Department of Revenue will automatically refund the administrative fee.

5. If my client files a joint return and his or her spouse has an outstanding debt, will the entire refund be taken?

Yes. The SC Department of Revenue is not required to apportion funds resulting from joint returns. It is at the discretion of the claimant agency whether or not to refund a portion of the amount taken.

Detailed Information On Selected Agencies And Types Of Debts That Are Collected Through The Debt Setoff Program.

DEBT TYPES

<u>B & C Retirement System</u>	Retirement disability not approved or approved for only a certain time
<u>Dept of Social Services</u>	Child support, default on child support, overpaid food stamps, aid to families with dependent children
<u>Educational Institutions</u>	State supported - any debt owed Non-state - defaulted student loans under Chapter 111, 113, or 115 of Title 59
<u>MUSC Medical Center</u>	Patient accounts not paid
<u>Municipal Association</u>	Court fines, utility bills, excessive parking fines property taxes
<u>Santee Cooper Authority</u>	Electrical bills
<u>SC Assoc. of Counties</u>	Hospital bills, ambulance fees, magistrates fees, water & sewer charges, landfill - solid waste fees, substance abuse programs
<u>SC Crop Pest Comm.</u>	Failure to pay assessments for cotton
<u>SC Emp. Security Comm.</u>	Overpaid unemployment benefits
<u>SC Health & Human Serv.</u>	Recipient not eligible for medicaid, medicaid paid to accident victims but cash settlement also received
<u>SC Jobs-Economic Dev.</u>	Loan payments

ELECTRONIC FILING FREQUENTLY ASKED QUESTIONS

- 1. What do I need to do to file electronically with the state of SC if I've already been accepted through the federal program?**
Once the IRS has accepted you as an ERO, you may file electronic tax returns with SC. SC DOR does not require any separate registration.

Contact the IRS Andover Center for questions concerning your federal application or to amend your application (Form 8633) at 1-800-691-1894.

- 2. When will SC Department of Revenue start accepting electronic filed returns?**
The SC Department of Revenue will follow the IRS calendar. The IRS is scheduled to begin accepting electronic returns on January 15, 2010.
- 3. Are preparers required to test data or transmissions?**
Direct filers test data transmissions with the IRS, but not with the SC Department of Revenue.

Software developers begin transmitting Participant Acceptance Test Scenarios (PATs) with the Department of Revenue after federal approval. Vendor status may be checked at our website, www.sctax.org.

- 4. Which forms may not be transmitted electronically?**
The following may not be transmitted electronically:

- SC1040X - SC amended or corrected income tax returns
- SC4852 - Substitute W-2 form
- Back year returns
- Return of non-calendar year filers

- 5. Do I need to mail the SC8453 to the SC Department of Revenue?**
NO, DO NOT MAIL THE SC8453 TO THE SOUTH CAROLINA DEPARTMENT OF REVENUE. ATTACH ALL W-2s AND 1099s REFLECTING SC WITHHOLDING TO THE SC8453 AND RETAIN THE SC8453 IN YOUR FILES FOR THREE YEARS. DO NOT MAIL THE SC8453!

6. **I filed my client's return electronically. The federal return was received, but the Department of Revenue did not receive the state return. I understand my client must now file a paper return with the Department of Revenue. Why was the state return not transmitted along with the federal return?**

The preparer may not have specified that a SC return was to be transmitted with the federal return. There are, at least, two or three prompts in the software applications to mark indicating that a state return is being transmitted with the federal return. If these indicators are not marked, the federal return is transmitted and the state return remains in the computer. Once the federal return has been transmitted without the state return, there are two possible filing alternatives: the ERO may file the South Carolina return by State Only Electronic Filing OR the client may file a paper copy.

7. **What procedure do I follow if my client has not received a refund, but your records indicate that it has been mailed?**

If the refund has been issued (over 30 days), the SC DOR will research the status. If the check is outstanding, has not been returned, and the address on the return is correct, Form SC3911 (refund tracer) must be completed by the taxpayer. Call 803-898-5672 for information.

8. **How can the status of my client's refund be checked?**

Please do not call the Electronic Filing HelpDesk to check on a refund. You may check the status of a refund over the Internet at www.sctax.org or by calling the automated number at 803-898-5300. **Make sure your acknowledgment indicates that you did transmit a state return.**

9. **What procedure do I follow if the address is incorrect on my client's return?**

A change of address form (SC 8822) should be filled out and sent to the SCDOR or faxed to:

Attention:

Service Section

SC Department of Revenue Call Center

Fax #: 803-898-5822

Tel. #: 803-898-5709

10. If my client is claiming a credit for tax paid to another state, can my client file electronically?

South Carolina now supports credit for tax paid to another state or returns with other nonrefundable credits claimed on SC1040TC, formerly known as Schedule TC. However, not all software developers may have elected to support the filing of this form/schedule.

11. My client requested direct deposit, but shows no record of receiving one. How should this be handled?

Your client should first check with their bank and make sure that a deposit was not made between the processed date and 5 (five) working days after the issue date. If the bank shows no record of receiving the deposit, call the Contact Center at 803-898-5709.

12. Why would a direct deposit not be honored?

If any of the following conditions exist, the direct deposit may be issued as a paper check:

- Invalid Routing Number (RTN)
- Errors on the SC return, or merely the fact that it hits an error list
- Refund offset (if there is a refund remaining after the satisfaction of a debt, the SC Department of Revenue may issue a paper check).
Rejected by the receiving depository financial institution - (Some financial institutions do not permit the deposit of a joint refund into an individual account. The South Carolina Department of Revenue is not responsible when a financial institution refuses a direct deposit).
- The SC Department of Revenue may deem that certain conditions justify a paper check.

13. If my client's return is filed requesting direct deposit, does the client have the option to change the direct deposit to a check?

No. Once a return has been transmitted electronically, the refund option cannot be changed.

14. Can South Carolina seize my client's refund for a debt?

Under the provisions of Code Section 12-56-20 of SC Code of Law, the South Carolina Department of Revenue is authorized to seize refunds otherwise due to taxpayers who have delinquent debts with:

- South Carolina Department of Revenue
- Department of Social Services
- Any other government agency as defined by SC Code of Law.

- Public or private institutions of higher learning
- Political Subdivision (includes SC Association of Counties & Municipal Assoc.)
- IRS
- Housing Authority
- SC Student Loan Corporation
- Hospitals (includes SC Association of Counties, political subdivisions)

***If your client has any questions or wishes to appeal seizure of refund, he or she may write or call the appropriate agency/educational institution listed on the notice. The DOR does not arbitrarily seize a refund; we are directed to do so by the agency the taxpayer owes money.**

15. Will my client be notified before the refund is taken for a debt?

Yes, the claimant agency must notify the debtor of its intentions to cause the debtors refund to be set off. This notice must be given in person, left at the dwelling or usual place or business of the debtor, or sent by certified or registered mail to the debtors last known address no less than (30) days before the claimant agencies request to the South Carolina Department of Revenue.

16. Will a fee be charged for collection of debt?

Yes, the South Carolina Department of Revenue will retain up to \$25 to defray its administrative expense. Reimbursement or partial reimbursement of the \$25 fee must be obtained from the claimant agency by the taxpayer.

17. How do I receive acknowledgment for receipt of a SC return?

This year South Carolina will transmit acknowledgments to the IRS instead of Stack. Direct filers are no longer required to purchase a mailbox. This procedure will have no impact on indirect filers.

18. Who should I contact if I don't receive a state acknowledgment?

Upon request by direct filers, the IRS can rehang acknowledgments. Before requesting an acknowledgment(s) be rehung, check your IRS transmittal acknowledgment to confirm that a SC state return was included with the federal return. If the state return was included, do the following:

- A. Indirect filers should contact their software company.
- B. Direct filers should contact the IRS.

ELECTRONIC METHODS OF FILING INDIVIDUAL INCOME TAXES

South Carolina taxpayers will have two other options in addition to electronic filing for filing their taxes in 2009. Taxpayers may either use a tax professional or file from home. The Electronic Filing methods provide a rapid and accurate way of capturing taxpayer data, reduce errors on returns, and save taxpayer dollars. Taxpayers will receive their refund checks faster.

Fed/State or State Only On-Line Filing

Taxpayers may use commercial tax preparation software to file their federal and state tax returns together or separately over the Internet. Generally, there is a cost to file your return using commercial tax preparation software. However, some software companies allow you to file your federal for FREE and the state return for a nominal fee over the web using commercial tax preparation software. **Information regarding commercial tax preparation software is on our website at www.sctax.org (click on Electronic Services and then Fed/State On-Line Filing).**

SOUTH CAROLINA COUNTY CODES

County	Code	County	Code	County	Code
Abbeville.....	01	Dillon.....	17	Lexington.....	32
Aiken.....	02	Dorchester.....	18	McCormick.....	33
Allendale.....	03	Edgefield.....	19	Marion.....	34
Anderson.....	04	Fairfield.....	20	Marlboro.....	35
Bamberg.....	05	Florence.....	21	Newberry.....	36
Barnwell.....	06	Georgetown.....	22	Oconee.....	37
Beaufort.....	07	Greenville.....	23	Orangeburg.....	38
Berkeley.....	08	Greenwood.....	24	Pickens.....	39
Calhoun.....	09	Hampton.....	25	Richland (Columbia)	40
Charleston.....	10	Horry.....	26	Saluda.....	41
Cherokee.....	11	Jasper.....	27	Spartanburg.....	42
Chester.....	12	Kershaw.....	28	Sumter.....	43
Chesterfield.....	13	Lancaster.....	29	Union.....	44
Clarendon.....	14	Laurens.....	30	Williamsburg.....	45
Collenton.....	15	Lee.....	31	York.....	46
Darlington.....	16			Out of SC.....	99
				Out of US.....	88

