



301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC REVENUE PROCEDURE #90-4

SUBJECT: Return Due Date Falling on Saturday, Sunday or Legal Holiday
(All tax returns and payments other than property tax payments due to the county)

EFFECTIVE DATE: October 17, 1990

SUPERSEDES: SC Revenue Procedure #90-2 and all previous documents and any oral directives in conflict herewith.

AUTHORITY: S.C. Code Ann. Section 12-3-130 (1976)
SC Revenue Procedure #87-3

SCOPE: A Revenue Procedure is a statement describing agency procedures and is applicable only to employees of the South Carolina Tax Commission.

PURPOSE: To establish procedures for handling documents which become due on a Saturday, Sunday or legal holiday.

Effective immediately, when the statutory due date for filing a tax return, claim for refund, or other document with the South Carolina Tax Commission falls on a Saturday, Sunday or one of the legal holidays listed below, the filing will not be considered late if it is made on the next business day.

Legal holidays, for purposes of this Revenue Procedure, are as follows:

New Year's Day	January 1
Martin Luther King Day	Third Monday in January
George Washington's Birthday (Presidents' Day)	Third Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day	Second Monday in October
Veteran's Day	November 11
General Election Day	First Tuesday after first Monday in November in even years only

Thanksgiving Day
Day after Thanksgiving
Christmas Eve

Christmas Day
Day after Christmas

Fourth Thursday in November
Friday following Thanksgiving Day
December 24, only when declared a State holiday
by the Governor
December 25
December 26

When a legal holiday falls on Sunday, it will be observed on the following Monday. When a legal holiday falls on Saturday, it will be observed on the preceding Friday.

The South Carolina Tax Commission offices are open on Martin Luther King Day and Columbus Day; however, these days are considered legal holidays since the offices of the U.S. Postal Service are closed.

The Tax Commission will consider a return or other document as timely filed if:

1. the document is deposited in the United States mails in an envelope or wrapper and is addressed to the appropriate Tax Commission office, with proper postage prepaid; and
2. the postmark date falls within the prescribed period for filing, including extensions.

The date on the postmark must be legible, otherwise, the return will not be considered filed until it is received.

Furthermore, in order for metered mail to be considered timely filed, it must have a metered postmark date within the filing period, and the document must be received by the Commission within the ordinary delivery time from that date.

This procedure will be interpreted consistently, where applicable, with Internal Revenue Code Section 7502 and its regulations.

NOTE: This Revenue Procedure is not applicable to property tax payments due to a county. Those payments are governed by Code Section 12-45-180.