



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214-0575

SC REVENUE PROCEDURE #23-1

- 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:** Applies to all periods open under the statute
- SUPERSEDES:** SC Revenue Procedural Bulletin #00-2 and all previous documents and any oral directives in conflict herewith.
- REFERENCE:** S.C. Code Ann. Section 12-60-50 (2014)
- AUTHORITY:** S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
SC Revenue Procedure #09-3
- SCOPE:** The purpose of a Revenue Procedure is to provide procedural guidance to the public. It is an advisory opinion issued to assist in the administration of laws and regulations by providing guidance that may be followed in order to comply with the law. It is effective until superseded or modified by a change in statute, regulation, court decision, or another Departmental advisory opinion.

Code Section 12-60-50 provides for the date returns, other documents, and payments are due to the Department of Revenue if the end of the period (“due date”) falls on a Saturday, Sunday, or legal holiday. It states:

- (A) For purposes of this title and for other taxes, when the last day of a specified time period is a Saturday, Sunday, or a legal holiday, the end of the period is extended to the next business day. For this purpose, a legal holiday is any day the department or the offices of the United States Postal Service are closed and for Subarticles 9 [Appeals, Protests, and Refunds for Property Valued by County Assessors] and 13 [Protests, Appeals, and Refunds for Personal Property Valued by County Assessor], Article 9 any day the county office is closed.

(B) Except where payment of taxes is required to be made in funds which are immediately available to the State by electronic funds transfer or otherwise, the provisions of Internal Revenue Code Section 7502 relating to timely mailing as timely filing and paying are applicable to returns, other documents, or payment of taxes imposed by this title, or subject to assessment and collection by the department.

Based upon Code Section 12-60-50, when the statutory due date for filing a tax return, claim for refund, or other document with the Department falls on a Saturday, Sunday, or one of the legal holidays listed below, the filing will not be considered late if it is postmarked, hand-delivered, or received by the Department by the next business day. If the tax return, claim for refund, or other document is filed via electronic means, the filing will not be considered late if it is electronically filed by 11:59 p.m. EST the next business day.

A legal holiday falling on Sunday is observed on the following Monday and a legal holiday falling on Saturday is observed on the preceding Friday. The observance day is considered the legal holiday for purposes of determining timely filing.

For purposes of this advisory opinion, legal holidays in South Carolina are as follows¹:

New Year's Day.....	January 1
Martin Luther King, Jr. Day	Third Monday in January
George Washington's Birthday/President's Day	Third Monday in February
Confederate Memorial Day.....	May 10
National Memorial Day	Last Monday in May
Juneteenth National Independence Day*	June 19
Independence Day.....	July 4
Labor Day	First Monday in September
Columbus Day*	Second Monday in October
Veteran's Day	November 11
Thanksgiving Day.....	Fourth Thursday in November
Day after Thanksgiving.....	Friday following Thanksgiving
Christmas Eve	December 24
Christmas Day.....	December 25
Day after Christmas	December 26

*The Department offices are open on Juneteenth and Columbus Day. However, these days are considered legal holidays because they are Federal holidays and the offices of the U.S. Postal Service are closed.

¹Emancipation Day, observed on April 16th, is a legal holiday in the District of Columbia. It is neither a Federal holiday nor are the offices of the U.S. Postal Service closed on April 16th; therefore, it is not considered a legal holiday for purposes of this advisory opinion. The Department has historically issued an Information Letter regarding the effects of Emancipation Day on filing returns or other documents with the Department or making payments to the Department in a year where Emancipation Day has affected the Department's deadlines.

Consider the following fact pattern as an example on when a legal holiday is observed if it falls on a Saturday or Sunday and how this affects the due date for returns, payments, or other documents due to the Department:

Veteran's Day is a legal holiday pursuant to S.C. Code Ann. Section 53-5-10 and is observed on November 11th of each year.

In 2023, November 11th falls on a Saturday. The State will observe Veteran's Day on the preceding Friday, November 10th. In this case, if returns, payments, or other documents are due on either November 10th or November 11th, the deadline for filing or payment is extended until the following business day, Monday, November 13th.

Filing Documents and Returns or Making Payments by Electronic Means: If taxpayers choose to file their returns or other documents or make payments by electronic means, the Department will consider a return or other document timely filed or a payment timely made if the return, document, or payment is filed or paid by 11:59 p.m. EST on the day the return, document, or payment is due, including any extension resulting from a legal holiday.

Filing Documents and Returns or Making Payments by Mail: If taxpayers choose to file their returns or other documents or make payments via U.S. mail, the Department will consider a return or other document as timely filed or a payment timely made if:

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

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

Further, 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 Department 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: Property tax payments due to a county are governed by Code Section 12-45-180. Based on 12-60-50(A), the deadlines provided for in Code Section 12-45-180 should be calculated

² See I.R.C. Section 7502(a)(1) and (a)(2).

as outlined in this Revenue Procedure when the deadline for property tax payments fall on a day the county offices are closed, including Saturdays, Sundays, and legal holidays.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/W. Hartley Powell

W. Hartley Powell, Director

October 30, 2023
Columbia, South Carolina