
State of South Carolina
Department of Revenue
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC REVENUE RULING # 99-12

SUBJECT: Credit Card Payment of Delinquent Taxes

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

REFERENCES: Act 100 of 1999, Part 1B, Section 64.9

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1998)
SC Revenue Procedure #97-8

SCOPE: A Revenue Ruling is the Department of Revenue's official advisory opinion of how laws administered by the Department are to be applied to a specific issue or a specific set of facts, and is provided as guidance for all persons or a particular group. It is valid and remains in effect until superseded or modified by a change in the statute or regulations or a subsequent court decision, Revenue Ruling or Revenue Procedure.

Law:

Act 100 of 1999, Part 1B, Section 64.9 states:

The Department shall have the authority to accept, on terms and conditions to be established by the Department in regulations and rulings, payment of delinquent taxes by credit cards. Such authority shall include a determination not to accept such payments or to permit payment only for certain classes of delinquent taxes to be specified by the Department. Notwithstanding any other provision of law, the State Treasurer may enter into contracts on behalf of the Department whereby the Department may accept credit card payment of delinquent taxes. The Department may withhold the actual cost of processing credit card payments from deposits of the tax types corresponding to the related delinquent payments, and may treat these withholdings as reimbursements of the associated expenditures.

Credit Card Payment of Delinquent Taxes:

The department has determined that it will accept payment of delinquent taxes by credit card subject to the following terms and conditions:

Which taxes can be paid by credit cards?

Only delinquent taxes that have been assigned a receivable/tax lien number (assessments and tax liens) may be paid by credit card.

While a credit card payment can be made for any tax type (individual income, sales, etc.), the taxpayer must have been issued a receivable/tax lien document by the department in order to pay the tax by credit card. Information advising taxpayers of the ability to pay by credit card appears on the following receivable/tax lien documents:

<u>Form Number</u>	<u>Form Name</u>
ACL-017	Final Notice Before Collection Agency
C-133	Notice of Assessment
W-131-F	Notice of Tax Lien and Seizure
FS-44.	Notice of Unpaid Tax Balance

The 10 digit receivable/tax lien number listed on any one of the above forms must be submitted by the taxpayer in paying a delinquent tax by credit card.

What credit cards may be used for paying a delinquent tax by credit card?

At this time, only VISA and MasterCard may be used for paying a delinquent tax by credit card. The department may, in the future, accept other types of credit cards.

How can credit cards be used to pay a delinquent tax?

Payment of delinquent taxes by credit card can only be processed through the department's Taxpayer Automated Payment System ("TAPS"). Taxpayers can submit credit card payments to the agency 24 hours a day/seven days a week. The phone number for accessing TAPS is 803-898-5075.

TAPS is an interactive voice response (“IVR”) system that will request the following information from the taxpayer in order to complete the credit card transaction.

- < Receivable/Tax Lien Number
- < Total Amount of the Receivable/Tax Lien
- < Total Amount of Payment
- < Credit Card Number
- < Expiration Date for Credit Card

Can taxpayers use debit cards to pay their delinquent taxes?

No.

Can taxpayers pay delinquent taxes by credit card over the counter at Taxpayer Service Centers or at the department’s main office at 301 Gervais Street in Columbia?

No. The only way credit card payments can be made to the department for delinquent taxes is via TAPS. Taxpayers seeking to pay delinquent taxes by credit card over the counter at Taxpayer Service Centers or at the department’s main office at 301 Gervais Street in Columbia will be referred the department’s TAPS telephone number of 803-898-5075.

Can taxpayers pay delinquent taxes by credit card by verbally providing the information to department employees over the phone?

No. The only way credit card payments can be made to the department for delinquent taxes is via TAPS. Taxpayers seeking to pay delinquent taxes by credit card by verbally providing the information to department employees over the phone will be referred the department’s TAPS telephone number of 803-898-5075.

Can taxpayers submit partial/multiple payments for delinquent taxes by using TAPS?

Yes. TAPS will accept and process partial/multiple payments. Taxpayers can only make one payment per call, but can call back to fully satisfy the receivable/tax lien with another payment using a different (or the same) credit card.

Does the taxpayer have to mail in any information after paying a delinquent tax by credit card via TAPS?

No. After the taxpayer's information has been successfully processed by **TAPS**, the taxpayer will receive a six digit authorization number. The authorization number is the taxpayer's proof of payment to the department. A taxpayer should record this number on their receivable/tax lien document and file it away for safe keeping.

What is the designation on the credit card statement the taxpayer receives when they make a payment of a delinquent tax via a credit card?

The taxpayer's credit card bill will reflect a charge to the "South Carolina Department of Revenue."

If a taxpayer has problems making a credit card payment for a delinquent tax, what number should the taxpayer call for help?

The Help Desk telephone number for TAPS is 800-476-0311. Help Desk personnel will be able to answer questions related to TAPS between 8:30 am and 5:00 pm, Monday through Friday (except holidays).

Note: Taxpayers experiencing difficulty retrieving the receivable/tax lien number from the appropriate document(s) are provided the Help Desk telephone number by TAPS.

Help Desk personnel will only be able to answer questions related to TAPS. Any questions regarding the receivable/tax lien itself should be referred to the telephone number printed on the receivable/tax lien.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Elizabeth A. Carpentier

Elizabeth A. Carpentier, Director

Columbia, South Carolina
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