

Fiduciary Declaration of Estimated Tax

Pay online with MyDORWAY!

No account or additional paperwork required!

By paying on MyDORWAY you:

- receive immediate confirmation for transactions
- can make your payment anytime, 24/7



How to pay with MyDORWAY

Visit dor.sc.gov/pay

- Select **Business Income Tax Payment**
- Enter **FEIN** and **Legal Business Name**, and select **Fiduciary Tax**
- Next, select **Estimated/Declaration Payment**
- Enter the required information, and select a payment method
- Next, complete the required steps for the selected payment method
- **Do not mail a paper copy of the SC1041ES if you pay online**



Manage your tax accounts online for FREE!

MyDORWAY

Fast. Easy. Secure.

Why MyDORWAY?

- Make ACH debit or credit card payments **with no convenience fees**
- Option to schedule payments
- Access and update your account information 24/7
- Automatic calculations reduce errors

Ready to sign up for MyDORWAY?

Go to dor.sc.gov/MyDORWAY to get started

You'll need:

- Your FEIN or SSN
- SCDOR File Number
- Letter ID or copy of your last return

Want more information about Fiduciary Income Tax? Visit dor.sc.gov/tax/fiduciary

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2025

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

FIDUCIARY DECLARATION OF ESTIMATED TAX

SC1041ES

(Rev. 2/18/25)
3085

Pay online using our free tax portal, MyDORWAY, at **dor.sc.gov/pay**. Select **Business Income Tax Payment** to get started. Do not mail a paper copy of the SC1041ES if you pay online.

- If you owe \$15,000 or more in connection with any SCDOR return, you must file and pay electronically according to SC Code Section 12-54-250.
- If you file by paper, use only black ink on the SC1041ES form and on your check.
- Enter your Federal Employer Identification Number (FEIN).
- Mark the box for the quarter the payment is being made.
- Enter your name and address.
- Enter your payment amount in whole dollars without a dollar sign (for example: 154.00).
- Your payment amount should match the amount on line 13 of your 2025 Estimated Tax Worksheet.
- If no payment is due, do not mail the SC1041ES.
- Make your check payable to SCDOR. Include your name, FEIN, and 2025 SC1041ES in the memo.
Do not send cash.
- Mail your SC1041ES and payment in one envelope.

Mail your SC1041ES and payment to:

SCDOR, Fiduciary Income Tax Payment, PO Box 125, Columbia, SC 29214-0038



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SC DEPARTMENT OF REVENUE
FIDUCIARY DECLARATION OF ESTIMATED TAX

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3085**Pay online! It's quick and easy! Use our free online tax portal, MyDORWAY, at dor.sc.gov/pay.**

FEIN ▶ Name and address		Mark quarter with X (required) <input type="checkbox"/> 1st Qtr Jan, Feb, Mar <input type="checkbox"/> 2nd Qtr Apr, May, Jun <input type="checkbox"/> 3rd Qtr <input type="checkbox"/> 4th Qtr Jul, Aug, Sep Oct, Nov, Dec
		Payment amount ▶ . 00

Do not send cash. Make your check payable to SCDOR and include your name, FEIN, and 2025 SC1041ES in the memo.

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2025

SC DEPARTMENT OF REVENUE
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Name and address		<input type="checkbox"/> 1st Qtr Jan, Feb, Mar	<input type="checkbox"/> 2nd Qtr Apr, May, Jun
		<input type="checkbox"/> 3rd Qtr Jul, Aug, Sep	<input type="checkbox"/> 4th Qtr Oct, Nov, Dec
		Payment amount	_____ . 00

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		Payment amount	_____ . 00

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SC1041ES INSTRUCTIONS 2025

Filing requirements

Resident and nonresident Fiduciaries must file a Declaration of Estimated Tax if they expect to owe an Income Tax liability of \$100 or more with the filing of their SC1041, Fiduciary Income Tax Return. This expected total tax includes Income Tax withheld on distributions of South Carolina income to nonresident beneficiaries.

Use the Estimated Tax Worksheet to compute your Estimated Tax:

- If you are a resident of South Carolina, use your 2024 SC1041 as a basis to calculate your Estimated Tax.
- If you are a nonresident of South Carolina, use your 2024 SC1041, Part III as a basis to calculate the South Carolina taxable income to enter on line 3 of the Worksheet.
 - Enter the Estimated Tax on line 4 of the Worksheet.
 - Enter on line 9 of the Worksheet 6.2% withholding of South Carolina taxable income that is payable to nonresident beneficiaries. Do not withhold on nonresident beneficiaries whose income is exempt from withholding based on the I-41 affidavit.

Exceptions to filing a Declaration of Estimated Tax:

- Estates for the first two tax years after the decedent's death
- Fiduciaries whose prior year tax liability was \$0 for a full 12 months

Declaration adjustment

If your Estimated Tax substantially increases or decreases, file the adjusted Declaration by the next payment due date. Use the SC1041ES to make the adjusted payment.

Complete the Adjusted Declaration Schedule, found on page 4 of these instructions, to determine the amount to be paid.

Payment due dates

1. If you file using a calendar year end of December 31, your Estimated Tax payments are due in four equal installments as follows:

- 1st quarter: due April 15, 2025
- 2nd quarter: due June 16, 2025
- 3rd quarter: due September 15, 2025
- 4th quarter: due January 15, 2026

You can choose to pay all of your Estimated Tax on April 15, the due date of the first installment. Instead of making your last payment on January 15, you can choose to file your SC1041 by February 2 and pay in full the balance of Income Tax due.

2. If you are not required to file on April 15:

- Your first Estimated Tax payment is due on **June 16, 2025** if you meet your Estimated Tax filing requirement after April 1 and before June 1.
- Your first Estimated Tax payment is due on **September 15, 2025** if you meet your Estimated Tax filing requirement after June 1 and before September 1.
- Your first Estimated Tax payment is due on **January 15, 2026** if you meet your Estimated Tax filing requirement after September 1.

3. If you file on a fiscal tax year, your Estimated Tax payments are due on the 15th day of the fourth, sixth, and ninth months of the fiscal year and the first month of the following fiscal year.

Penalty for failure to file and pay Estimated Tax

You may be charged a penalty if:

- you do not pay enough Estimated Tax.
- you do not make your payments by the due date and for the required amount.
- you do not pay at least 90% of the total tax due.

Generally, you can avoid a penalty if you make timely Estimated Tax payments equal to 100% of the tax shown due on your SC1041 for the prior tax year. You must have filed a SC1041 for the prior tax year, and it must have covered a 12-month year.

If the adjusted gross income on your prior year SC1041 was more than \$150,000, the 100% rule is adjusted to 110% of last year's tax liability. Calculate adjusted gross income by using federal guidelines and making South Carolina adjustments.

Refer to the SC2210, Underpayment of Estimated Tax By Individuals, Estates, and Trusts, available at dor.sc.gov/forms for more information on computing the underpayment penalty.

2025 Estimated Tax Worksheet

1. Enter the federal taxable income from your 2025 federal 1041ES, line 6 1. \$ _____
2. South Carolina state adjustments (positive or negative)
For purposes of the 110% rule, include Active Trade or Business Income 2. \$ _____
3. South Carolina taxable income (add line 1 and line 2) 3. \$ _____
4. Tax (calculate the tax on line 3 income using the Tax Computation Schedule in these instructions) 4. \$ _____
5. Enter any additional tax (from your SC4972 or I-335) 5. \$ _____
6. Add line 4 and line 5 6. \$ _____
7. Nonrefundable credits from your SC1040TC 7. \$ _____
8. Subtract line 7 from line 6 8. \$ _____
9. Enter 6.2% of the estimated South Carolina income payable to nonresident beneficiaries 9. \$ _____
10. Estimated Tax (add line 8 and line 9) 10. \$ _____
11. State Income Tax estimated to be withheld during year 2025 11. \$ _____
12. Balance of Estimated Tax (subtract line 11 from line 10) If \$100 or more, you must make Estimated Tax payments.
If less than \$100, no payment is required. **Round to the nearest dollar** 12. \$ _____
13. If the first payment you are required to file is:

due April 15, 2025, enter 1/4
due June 16, 2025, enter 1/2
due September 15, 2025, enter 3/4
due January 15, 2026, enter amount

}

of line 12, minus any 2024 overpayment applied to 2025 Estimated Tax.

Enter here and as the payment amount on your voucher. 13. \$ _____

2025 Tax Computation Schedule for South Carolina Residents and Nonresidents

Tax Computation Schedule

If the amount on line 3 of worksheet is:

At least	But less than	Compute the tax as follows:
\$0	\$3,560	0% times the amount
3,560	17,830	3% times the amount minus \$107
17,830	or more	6.2% times the amount minus \$678

Example of computation

South Carolina income subject to tax on line 3 of worksheet is \$25,000. The tax is calculated as follows:

\$25,000		income from line 3 of worksheet
X	.062	percent from tax computation schedule
	1,550	(1,550 rounded to the nearest dollar)
-	678	amount from tax computation schedule
\$	872	tax to be entered on line 4 of worksheet

2025 Adjusted Declaration Schedule

1. Adjusted Estimated Tax 1. _____
2. Subtract:
 - a. Amount of 2024 overpayment applied to Estimated Tax for 2025 2a. _____
 - b. Total Estimated Tax payments made 2b. _____
 - c. Total (add line 2a and line 2b) 2c. _____
3. Unpaid balance (subtract line 2c from line 1) 3. _____
4. Amount to be paid (line 3 divided by number of remaining payments)
Enter here and as the payment amount on the SC1041ES voucher 4. _____

Record of Estimated Tax Payment

The SCDOR does not mail a statement of the amount of Estimated Tax paid during the year. Complete this section for your records.

	Overpayment credit on 2024 return	Voucher 1	Voucher 2	Voucher 3	Voucher 4	Total
Amount						
Date						