



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 INFORMATION LETTER #23-3

SUBJECT: Emancipation Day Holiday – Impact on Filing Deadlines, Payments, and Claims for Refund (Income Tax)

DATE: March 27, 2023

SUPERSEDING: SC Information Letter #22-8

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: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

Emancipation Day – Impact on Filing Deadlines and Payments

Emancipation Day Holiday in Washington, D.C. On April 16, 1862, President Abraham Lincoln signed the Compensated Emancipation Act to end slavery in the District of Columbia. In 2005, Emancipation Day was made a legal holiday on April 16 in the District of Columbia. If April 16 falls on a Saturday, Emancipation Day is observed on Friday, April 15. If April 16 falls on a Sunday, Emancipation Day is observed on Monday, April 17. As a result, in certain years this holiday will have implications for taxpayers with respect to the filing deadlines for all tax forms and payments required to be filed or completed on or before April 15. For calendar year 2023, Emancipation Day, April 16, falls on a Sunday, and it is therefore observed on Monday, April 17.

Internal Revenue Service Notice 2011-17 advises of the effect of Emancipation Day on the federal filing deadline for income tax forms and payments required on April 15 (as described in IRC Section 6072(a)), including Form 1040, for taxpayers nationwide. IRS Topic No. 301 (attached) provides information on when, how, and where to file federal tax forms in light of Emancipation Day in 2023.

Federal Income Tax Return Due Date for Tax Year 2022 as a Result of “Emancipation Day” Holiday. For federal tax purposes, when April 15 falls on a Saturday, Sunday, or legal holiday (e.g., Emancipation Day), a return is considered timely filed if filed on the next succeeding day that is not a Saturday, Sunday, or legal holiday.

The IRS announced it extended the federal tax filing deadline for 2022 tax returns or extensions to file to Tuesday, April 18, 2023, for most taxpayers¹ due to the Emancipation Day holiday. Taxpayers requesting an automatic extension of time to file will have until Monday, October 16, 2023, to file their 2022 income tax returns. See IRS Tax Tip 2023-30, dated March 8, 2023.

South Carolina Income Tax Return Due Date for Tax Year 2022. Since the starting point of the South Carolina income tax is federal taxable income, the Department, pursuant to Code Section 12-60-40, has extended the 2022 income tax return and payment due date to April 18, 2023 to match the federal filing date change for Emancipation Day in Washington, D.C.²

As a result, taxpayers will have until April 18, 2023 to file South Carolina income tax returns (e.g., individual, C corporation, trust returns) for tax year 2022, make timely elections, and pay income taxes due. This also includes quarterly estimated payments originally due on April 15, 2023.

Extension of Time to File South Carolina Return. Individuals and businesses who need additional time to file their 2022 South Carolina income tax return beyond the April 18, 2023 deadline can request a 6-month extension of time to file until October 16, 2023, by filing the appropriate South Carolina extension (i.e., SC Form 4868, 1120-T, or 8736) on or before April 18, 2023. Alternatively, if a taxpayer files a timely federal extension, this will automatically extend the time to file the South Carolina 2022 income tax return to Monday, October 16, 2023. See SC Revenue Procedure #17-1, “Return Due Dates and Extensions of Time to File – Revised Dates,” for additional procedural guidance on filing extensions of time.

Relief with Respect to a Claim for Refund for Certain 2019 Tax Returns. Code Section 12-54-85 provides the time periods within which to file a claim for refund and the limits on a refund or credit amount for fees and taxes administered and collected by the Department. Code Section 12-54-85(F)(1) through (5) sets forth two general limitation rules for a claim for refund. The first rule (Rule 1) is a “time” limitation for filing a claim for refund.³ The second rule (Rule 2) is a limitation on the “amount” of refund.⁴ Even though a refund claim is timely filed (Rule 1), the amount of refund may be limited based on when the claim is filed (Rule 2), i.e., if the refund claim is filed within three years after filing the return, the refund cannot be more than the part of the tax paid within the three years before the claim was filed (plus the length of any extension of time for filing the return).

¹See the discussion of the deadline for those who served or are serving in the Armed Forces in a combat zone or a contingency operation in IRS Topic No. 301.

²Code Section 12-60-40 provides, in part, the Department may extend the time limitations provided by this title.

³Code Section 12-54-85(F)(1).

⁴Code Sections 12-54-85(F)(2) and (F)(3).

To avoid the Rule 2 limitation for a timely filed calendar year income tax return for 2019, a claim for refund must be filed by Tuesday, April 18, 2023, if the time for filing was not extended, or by Monday, October 16, 2023, if the time for filing was extended.

See SC Revenue Ruling #13-1, “General Rules for Limitations on Filing a Claim for Refund,” for additional guidance and examples on the general time limitations and exceptions.



Topic No. 301 When, How, and Where to File

When to file

If you're a calendar year filer and your tax year ends on December 31, the due date for filing your federal individual income tax return is generally April 15 of each year. If you use a fiscal year (tax year ending on the last day of any month other than December), your return is due on or before the 15th day of the fourth month after the close of your fiscal year. If your due date falls on a Saturday, Sunday, or legal holiday, the due date is moved to the next business day. For the 2022 tax return, the due date is April 18, 2023, because of the Emancipation Day holiday in Washington, D.C.

Your return is considered filed on time if the envelope is properly addressed, has enough postage, is postmarked, and is deposited in the mail by the due date. If you file electronically, the date and time in your time zone when your return is transmitted controls whether your return is filed timely. You will later receive an electronic acknowledgement that the IRS has accepted your electronically filed return.

If you served or are serving in the Armed Forces in a combat zone or a contingency operation, or become hospitalized as the result of an injury received while serving in such an area or operation, after the end of your tax year but before the normal filing due date of your return, you may have additional time to file and pay taxes. You generally have at least 180 days after you leave the designated combat zone/contingency operation to file and pay taxes. See [Publication 3, Armed Forces' Tax Guide](#). If the Service determines you to be affected by a federally declared disaster, a significant fire or a terroristic or military action, you may have up to one year after the due date of your return to file and pay taxes, depending on the deadline specified by the Service. If you're living and working outside the United States and Puerto Rico or in the military or naval service on duty outside the United States and Puerto Rico, you may qualify for an automatic 2-month extension to file and pay the tax without filing [Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return](#). You will be charged interest on any amount not paid by the regular due date until the date the tax is paid. Please refer to "What if You Can't File on Time?" in the [Instructions for Form 1040 \(and Form 1040-SR\)](#) and the instructions in [Form 4868](#).

Extensions to file - If you cannot file by the due date of your return, you should request an extension of time to file. To receive an automatic 6-month extension of time to file your return, you can file [Form 4868](#). File your extension request by the due date of your return. An extension of time to file is not an extension of time to pay so you'll owe interest if the tax you owe isn't paid by the original due date of your return. You may also be subject to

a late-payment penalty on any tax not paid by the original due date of your return. For more information about extensions, see [Extension of Time to File, What Is the Due Date of My Federal Tax Return or Am I Eligible to Request an Extension?](#) and [Topic No. 304](#).

How to file

You may want to file your return electronically. You'll usually receive your refund within 3 weeks of the date when the IRS receives your return, even faster if you elect to have it directly deposited into your checking or savings account. Most professional tax return preparers offer electronic filing of tax returns with their return preparation services and may charge a fee to file your return electronically. Also, when you prepare your return yourself using tax-preparation software, you may have to pay a fee to file your return electronically. However, you may qualify for free electronic filing through [Free File](#). For more information on electronic filing in general, visit [Electronic Filing Options for Individuals](#).

If you mail a paper [Form 1040](#) or [Form 1040-SR](#), it can take six weeks to process. For delays, check [IRS operations and services affected by COVID-19](#). Be sure to attach:

- A copy of [Forms W-2](#) and any other applicable forms (for example, [Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains](#)) to the **front** of your return.
- Related schedules and forms **behind** your return in the order of the sequence number located in the upper right-hand corner of the schedule or form.
- [Form W-2c](#) (a corrected Form W-2) if received; attach a copy of both your original Forms W-2 and any Forms W-2c.
- [Form W-2G](#) and [Form 1099-R](#) if there was federal income tax withheld.

Signing the return - For signing an electronic return see [Topic No. 255](#) and [How do I sign my tax return when I e-file?](#)

For signing a paper tax return:

- If you file a joint return, **both** spouses must sign the return. If your spouse cannot sign because of a medical condition and requests that you sign the return, sign your spouse's name in the proper place, followed by the word "by" then your signature, followed by the word "husband" or "wife." Be sure to also sign in the regular space provided for your signature. Attach a statement that includes the form number of the return you're filing, the tax year, the reason your spouse cannot sign the return, and that your spouse has agreed to your signing for him or her. If you're the guardian for your spouse who is mentally incompetent, you may sign the return for your spouse as "guardian."
- If your spouse cannot sign the return for any other reason, you may only sign it if you have a valid power of attorney. You should attach the document granting you power of attorney to the return. You may use [Form 2848, Power of Attorney and Declaration of Representative](#) for this purpose.
- If you're filing a return for a minor child who cannot sign the return, sign the child's name followed by the word "by," then your signature, and your relationship, such as "parent" or "guardian for minor child."

For information on filing and signing a return for a decedent, refer to [Topic No. 356](#).

Where to file

When you *e-file* a return, since it's electronically transmitted, you don't need to worry about sending it to the right area. However, when filing a paper return, send it to the address indicated in the instructions for the form you're filing. See [Where to File Paper Tax Returns With or Without a Payment](#).

When you owe a balance - For electronic payment options, please visit [Payments](#). Alternatively, you may enclose a check or money order with your paper return or with the 2022 [Form 1040-V](#), [Payment Voucher](#), if you filed electronically:

- Make the check or money order payable to "United States Treasury."
- On the front of your payment include your name, address, taxpayer identification number (SSN, ITIN, EIN), daytime phone number, the tax year, and type of form you're filing (for example, 2022 Form 1040).
- Enclose your payment loosely with your return; don't staple or otherwise attach your payment or Form 1040-V to your return.
- **Don't** mail cash with your return.

If you prepare your return using tax-preparation software, consult your software's instructions to determine how to make payment through the software. For detailed information on paying your taxes by credit or debit card, digital wallet, other electronic payment options, or cash, visit our [Payments](#) page. For more information on paying your taxes, refer to your form instructions and to [Topic No. 158](#).

If you cannot pay your balance - If you cannot pay all of the tax due on your return, the IRS may be able to assist you with a payment arrangement. For additional information on what to do if you cannot pay your income tax, refer to [Topic No. 202](#).

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