

---

State of South Carolina  
**Department of Revenue**  
300A Outlet Pointe Blvd., Columbia, South Carolina 29210  
P.O. Box 125, Columbia, South Carolina 29214

---

SC REVENUE PROCEDURE #13-3

**SUBJECT:** Tax Preparer Signature – Alternative Methods on Paper Returns  
(All Taxes)

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

**REFERENCES:** S. C. Code Ann. Section 12-2-75 (Supp. 2012)

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (2000)  
SC Revenue Procedure #09-3

**SCOPE:** The purpose of a Revenue Procedure is to provide procedural guidance to the public and Department personnel. 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 It is effective until superseded or modified by a change in statute, regulation, court decision, or another Departmental advisory opinion.

Law. Code Section 12-2-75 provides rules for signatures of taxpayers and preparers on South Carolina tax returns. Subitem (B) addresses the signature of paid preparers and reads in part:

.... To the extent that a tax return preparer, as that term is defined in Internal Revenue Code Section 7701(a)(36), is required or permitted to sign a return, the department in the instructions to a return, or otherwise, may authorize the tax return preparer to sign the return by other means, including electronically.

Purpose. The purpose of this ruling is to provide other means in which a paid tax preparer may sign paper original returns, amended returns, or requests for filing an extension in lieu of a manual, pen to paper, signature. While a majority of returns are filed electronically, this issue arises when returns are not accepted by the Department electronically, such as an amended return, or when a taxpayer “opts out” of electronic filing.

Federal Alternative Signature Methods. Internal Revenue Service Notice 2004-54 authorizes income tax return preparers to sign original returns, amended returns, and requests for filing extensions by means of a rubber stamp, mechanical device, or computer software program. It provides, in part, that these alternative methods of signing must include either a facsimile of the individual preparer’s signature or the individual preparer’s printed name. Income tax return preparers utilizing one of these alternative means are personally responsible for affixing their

signatures to returns or requests for extension. Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer's individual identification number (social security number or preparer tax identification number), and phone number.

South Carolina Alternative Signature Methods. For paper returns signed by a tax return preparer, the Department will automatically accept the same alternative forms of signature for the tax return preparer as described above in IRS Notice 2004-54. The term tax return preparer is defined in Internal Revenue Code Section 7701(a)(36). Preparers who use alternative methods of signing must provide all the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer's individual identification numbers (social security number or preparer tax identification numbers).<sup>1</sup>

The Department's acceptance of alternative methods of preparer signatures does not change the signature requirements for any other type of document currently required to be manually signed, such as powers of attorney forms. In addition, this does not alter the requirement that tax returns or requests for filing extensions be signed by the person (*i.e.*, the taxpayer) making the return.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/William M. Blume, Jr.  
William M. Blume, Jr., Director

May 21, 2013  
Columbia, South Carolina

---

<sup>1</sup>SC Code §12-6-5050 requires an income tax preparer to include with his signature his taxpayer identification number as prescribed by IRC §6109. Failure to comply results in a penalty as provided in SC Code §12-54-47 (an amount not to exceed \$200 for each failure to comply).