



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

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SC TEMPORARY REVENUE PROCEDURE #17-1

SUBJECT: Return Due Dates and Extensions of Time to File – Revised Dates (Income Tax and Bank Franchise Tax)

EFFECTIVE DATE: For tax years beginning after December 31, 2015

SUPERSEDES: SC Revenue Procedure #14-1, Information Letter #08-27, and all previous documents and any oral directives in conflict herewith.

MODIFIES: SC Revenue Ruling #92-9

REFERENCES: S.C. Code Ann. Section 12-6-4970 (Supp. 2016)
S.C. Code Ann. Section 12-13-80 (Supp. 2016)
S.C. Code Ann. Section 12-54-70 (2014)
S.C. Code Ann. Section 12-6-4980 (2014)
S.C. Code Ann. Section 12-4-320(6) (2014)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
SC Revenue Procedure #09-3

SCOPE: The purpose of a Temporary Revenue Procedure is to provide immediate 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 It is temporary, and is effective until superseded or modified by a change in the statute or regulation, court decision, or another Departmental advisory opinion.

OVERVIEW

Public Law 114-41, the “Surface Transportation and Veterans Healthcare Choice Improvement Act of 2015,” changed the federal due dates for business income tax returns and extensions of time to file tax returns, including C corporations and partnerships. Act No. 160, 2016 S.C. Acts, changed the South Carolina due dates and extensions of time to file certain tax returns. These changes are generally effective for tax years beginning after December 31, 2015.

The purpose of this advisory opinion is to update and clarify the due dates of South Carolina income tax returns and the procedure for filing extensions of time to file returns under Chapter 6 of Title 12 (the Income Tax Act) with the Department, whether by paper or electronic means. The types of returns and extensions addressed include those filed by an individual, partnership, fiduciary, corporation, and other business entity, such as a bank or savings and loan.¹ For simplicity, returns are referred to as “income” tax returns, although some are technically “information” returns or “franchise” tax returns.

This document is divided into the following sections:

- I. Federal Filing and Extension Overview
 - II. South Carolina Filing Due Dates
 - III. South Carolina Extensions of Time to File
- Exhibit – Summary Chart – South Carolina Income Tax Return Due Dates and Extension Periods

I. FEDERAL FILING AND EXTENSION OVERVIEW

Revised Filing Due Dates for Partnership and C Corporation Returns.

Public Law 114-41, July 31, 2015, accelerates the due date for filing of federal income tax returns of partnerships by one month, to the 15th day of the third month following the close of the tax year. It also removes C corporations from the scope of the exception to the general rule that requires income tax returns to be filed by the 15th day of the fourth month after the end of a tax year, with the result that C corporation returns are generally due on or before the 15th day of the fourth month following the close of a tax year, with the exception of certain C corporations electing a fiscal year ending on June 30. For those corporations, the first return for which the newly amended due date of the 15th day of the fourth month applies is the return with respect to a fiscal year beginning in 2026.

Revised Federal Extensions of Time to File Various Tax Returns.

Public Law 114-41 grants an automatic six-month extension of time to file a federal corporate income tax return, with two exceptions.² First, C corporations with a tax year ending on June 30 are granted a seven-month extension for returns with respect to tax years beginning before January 1, 2026. For C corporations with a tax year ending on December 31, the extension available for tax years beginning before January 1, 2026 is five months.

¹ SC Code Sections 12-11-40 (franchise tax on banks) and 12-13-60 (income tax on savings and loans) provide that for purposes of administration, all of the provisions of Chapter 6 of Title 12 that are appropriate are adopted as part of Chapters 11 and 13 of Title 12.

² South Carolina’s extension period differs. See Section III.

The provision requires that the Treasury Department modify its regulations to conform to the longer extension periods prescribed. The maximum extension for the returns of partnerships using a calendar year is a six-month period ending on September 15. The maximum extension for the returns of trusts using a calendar year is a five and one-half month period ending on September 30. The maximum extension for the returns of tax-exempt organizations using a calendar year is an automatic six-month period ending on November 15. (Prior to amendment, the maximum extension periods were five months for partnerships, five months for trusts, and two three-month extensions for tax-exempt organizations.)

Effective Date of Public Law 114-41, Section 2006.

Changes to the federal filing due dates for partnerships, S-corporations and C corporations are effective for returns for tax years beginning after December 31, 2015, with one exception. For returns for C corporations with fiscal years ending on June 30, the change does not apply until tax years beginning after December 31, 2025.³

The automatic six-month extension of time to file federal corporate income tax returns is effective for tax years beginning after December 31, 2015 of all corporations, with the exceptions of C corporations with tax years ending either June 30 or December 31. For tax years beginning before January 1, 2026, C corporations with a tax year ending June 30 are permitted a seven-month extension of time to file rather than six months. For C corporations with a tax year ending December 31, the maximum extension of time to file for years beginning before January 1, 2026 is five months rather than six months. (See Section 2006 of the Act and Internal Revenue Code Section 6071, “Time for Filing Returns and Other Documents,” Code Section 6072, “Time for Filing Income Tax Returns,” and Code Section 6081, “Extension of Time for Filing Returns.”)

Internal Revenue Service Update for Extension Period for Calendar Year C Corporations.

Under Code Section 6081(a), the Internal Revenue Service may grant a reasonable extension for filing any return; such extensions are limited to six months other than in the case of taxpayers who are abroad. On February 8, 2017, the Internal Revenue Service confirmed that it will grant a six-month extension for 2016 and later C corporation calendar year returns, notwithstanding Code Section 6081(b)’s five-month extension for those returns described above.

³ For federal purposes, the 10 year deferral period results in a June 30 tax year end C corporation return due date of September 15 (15th day of third month) for years beginning before January 1, 2026. An automatic extension extends the federal return for seven months, until April 15. For South Carolina purposes, this federal exception and transition rule for C corporations with a June 30 year end does not apply. See Code Section 12-6-4980. These returns for South Carolina purposes are due the 15th day of the fourth month (October 15) and would be granted a six-month extension (April 15). Therefore, if a federal extension is granted for a C corporation with a tax year ending on June 30, then both the extended federal return and extended South Carolina return are due no later than April 15 of the following calendar year.

II. SOUTH CAROLINA FILING DUE DATES

A. LAW

Code Section 12-6-4970 provides for the general rule for the time to file returns and reads:

(A) Returns of taxpayers, except as otherwise provided, must be filed on or before the fifteenth day of the fourth month following the taxable year.

(B)(1) Returns of “S” corporations and partnerships must be filed on or before the fifteenth day of the third month following the taxable year.

(2) Returns for foreign corporations that do not maintain an office or place of business in the United States must be filed on or before the fifteenth day of the sixth month following the taxable year.

(C) Returns of organizations exempt under Internal Revenue Code Section 501 reporting unrelated business income pursuant to Section 12-6-4910(8), must be filed on or before the fifteenth day of the fifth month following the taxable year.

(D) Information returns provided in Section 12-6-4950 must be filed on or before March 15 of each year.

(E) Returns filed electronically have the same due dates as provided in this section.

More specifically, Code Section 12-13-80 provides for the time to file a savings and loan income tax return and reads:

Returns with respect to the income tax herein imposed shall be in such form as the department may prescribe. Returns shall be filed with the department on or before the fifteenth day of the fourth month following the close of the accounting period of the association.

B. ANALYSIS

Act No. 160, 2016 S.C. Acts, effective for tax years beginning after 2015, changed the South Carolina due dates and extensions of time to file certain tax returns. The updated filing date requirements for South Carolina income tax returns are summarized below.

General Rule for Filing. Code Section 12-6-4970(A) contains the general rule providing that returns must be filed on or before the 15th day of the fourth month following the tax year, unless otherwise provided. This general rule, for example, applies to an individual return, a composite individual income tax return, a fiduciary return, and an exempt organization return reporting unrelated business income.

C Corporations. Code Section 12-6-4970(A) provides that returns of C corporations are due on or before the 15th day of the fourth month following the tax year, unless otherwise provided.⁴

Note: C Corporations with a June 30 Tax Year End: For federal purposes, Public Law 114-41 provides that returns of C corporations with a June 30 tax year end continue to be due on the 15th day of the third month following the close of the fiscal year end (September 15) until tax years beginning after December 31, 2025. For South Carolina purposes, this federal exception and transition rule does not apply. Accordingly, South Carolina returns of C corporations with a June 30 tax year end are due the 15th day of the fourth month following the close of the fiscal year end (October 15) effective for tax years beginning after 2015 pursuant to the 2016 amendment to Code Section 12-6-4970(A).

Code Section 12-6-4970(B) provides that returns of foreign corporations that do not maintain an office or place of business in the United States must be filed on or before the 15th day of the sixth month following the tax year.

S Corporations and Partnerships. Code Section 12-6-4970(B) provides that returns of S corporations and partnerships must be filed on or before the 15th day of the third month following the tax year.⁵

Banks. Code Section 12-11-40 provides that for purposes of administration, all of the provisions of Chapter 6 of Title 12 that are appropriate are adopted as part of Chapter 11 of Title 12. Code Section 12-6-4970(A) provides that returns must be filed on or before the 15th day of the fourth month following the tax year, unless otherwise provided. Accordingly, South Carolina bank tax returns are due on or before the 15th day of the fourth month following the tax year.⁶

Savings and Loans. Code Section 12-13-80 provides that returns of savings and loan associations must be filed on or before the 15th day of the fourth month following the close of the accounting period for the association.⁷

III. SOUTH CAROLINA EXTENSIONS OF TIME TO FILE

A. LAW

Code Section 12-54-70 provides for an extension of time for filing returns and paying tax. Code Section 12-6-4980 contains specific rules and procedures for a taxpayer to request, and the

⁴ Prior to the 2016 amendment, returns of C corporations were due the 15th day of the third month following the tax year, except as otherwise provided.

⁵ Prior to the 2016 amendment, returns of partnerships were due on or before the 15th day of the fourth month following the tax year.

⁶ Prior to the 2016 amendment, returns of banks were due on or before the 15th day of the third month following the tax year.

⁷ Prior to the 2016 amendment, returns of savings and loans were due the 15th day of the third month following the close of the accounting period of the association.

Department to accept, extensions of time to file income tax returns pursuant to Chapter 6 of Title 12, the South Carolina "Income Tax Act." Code Section 12-4-320 provides additional authority to the Department, in certain circumstances, to grant additional time to file returns.

Code Section 12-54-70, reads in part:

- (a) The department may allow further time for the filing of returns or remitting of tax due required by the provisions of law administered by the department. The request for an extension must be filed with the department on or before the day the return of the tax is due. Except as otherwise provided in this section, the department may allow an extension of time not to exceed six months. A tentative return is required reflecting one hundred percent of the anticipated tax to be paid for the taxable period, to be accompanied by a remittance for the tentative tax liability. Interest at the rate provided in Section 12-54-25, calculated from the date the tax was originally due, must be added to the balance due whenever an extension to file or to remit tax due is granted.
- (b) If the amount remitted with the tentative return fails to reflect at least ninety percent of the tax to be paid for the period granted by the extension, a penalty as provided in Section 12-54-43(D) must be imposed from the date the tax was originally due on the difference between the amount remitted and the tax to be paid for the period.
- (c) Provisions regarding prepayment of ninety percent of the estimated liability do not apply to persons filing monthly reports. For monthly filers, no extension may be granted for more than one additional month beyond the due date. The time and payment requirements of this section do not apply for estate tax purposes if a hardship extension is granted under Section 12-16-1140; but interest must be calculated on any outstanding amount until completely paid.
- (d) An extension may not be granted to a taxpayer who has been granted an extension for a previous period and has not fulfilled the requirements of the previous period.

More specifically, Code Section 12-6-4980 provides the rules for extensions of time to file income tax returns and reads:

- (A) The department may allow an extension of time not to exceed six months for filing returns under this chapter or the annual report under Chapter 20 of this title. A taxpayer requesting an extension of time for filing, on or before the date the return or annual report is due, shall submit a tentative return and pay the full amount of the tax and license fee due.
- (B) When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the South Carolina return. The department shall accept a copy, if applicable, of a properly filed federal extension attached to the South Carolina return when filed. Taxes shown to be due on a return required pursuant to this chapter must be paid at the time the return is due to be filed, without regard to an extension of time granted for filing the return.
- (C) An extension must not be granted to a taxpayer who has been granted an extension for a previous period and has not fulfilled the requirements of the previous period.

Further, Code Section 12-4-320(6) provides:

The department may for damage caused by war, terrorist act, or natural disaster or service with the United States armed forces or national guard in or near a hazard duty zone, extend the date for filing returns, payments of taxes, collection of taxes, and conducting audits, and waive interest and penalties.

B. PROCEDURE FOR EXTENSION OF TIME TO FILE

This section contains the procedure for filing of extensions of time to file returns under Chapter 6 of Title 12 (the Income Tax Act) whether by paper or electronic means. The types of extensions addressed include those filed by an individual, partnership, fiduciary, corporation, and other business entities, such as a bank or savings and loan. Note: For simplicity, returns are referred to as “income” tax returns, although some are technically “information” returns or “franchise” tax returns.

This section is divided into three question and answer parts:

Part 1. General Rules: Extension Period, Automatic Extension, Invalid Extension, and Right to Terminate Extension

Part 2. Filing Rules: Extension Forms, Completion, and Remittance

Part 3. Special Rules: Extensions for “Consolidated” Returns or “Composite” Returns

Part 1 – GENERAL RULES: Extension Period, Automatic Extension, Invalid Extension, and Right to Terminate Extension

Question 1 – Initial Request

Q. What is the time period an income tax return can be extended?

A. The Department will grant an automatic **six-month** extension of time for filing an income tax return. These returns include:

Corporate return – SC 1120, SC 1120S, SC 1120U (public utility)

Other business tax return – SC 1101B (bank), SC 1104 (savings and loan)

Partnership return – SC 1065

Fiduciary return – SC 1041

Exempt organization business tax return – SC 990-T

Individual income tax return – SC 1040

Composite individual income tax return – SC 1040 “Modified”

Note: When certain individual taxpayers who are out of the country qualify for an additional two month federal extension, the Department will grant an automatic extension for the same length of time allowed by the federal extension; no additional extension request needs to be filed with the Department.

Question 2 – Federal Extension Accepted

Q. Does South Carolina accept a federal extension?

A. If a taxpayer files an extension with the Internal Revenue Service, then the Department accepts the federal extension and will grant an automatic extension of time to file the South Carolina return for six months.⁸ In such instance, a separate South Carolina extension needs to be filed only if the taxpayer is required to make a South Carolina tax payment with the extension. (See Question 7 for additional extensions of time granted beyond the automatic six-month extension of time.)

Note: C Corporations with a June 30 Tax Year End: As discussed above in Section I, “Federal Filing and Extension Overview,” for federal purposes a return of a C corporation with a June 30 tax year end is due on the 15th day of the third month following the close of the fiscal year (September 15) for tax years beginning before January 1, 2026 and is allowed a federal seven month automatic extension (until April 15 of the following year).

For South Carolina purposes, this federal exception and transition rule for C corporations with a June 30 fiscal year end does not apply. For South Carolina purposes, this return is due the 15th day of the fourth month (October 15) and would be granted a six month extension (April 15). Therefore, if a federal extension is granted for a C corporation with a tax year ending June 30 during this federal transition period, then both the extended federal return and the extended South Carolina return are due no later than April 15 of the following year. (A taxpayer filing a federal extension with South Carolina will not receive a seven month extension of time to file the C corporation return. See Code Section 12-6-4980.)

Question 3 – Extension Filed in Another State

Q. Does South Carolina accept an extension of time filed in another state?

A. No. An extension of time filed in another state does not extend a taxpayer’s South Carolina tax return.

Question 4 – Invalid Extension if Prior Year Unfiled

Q. Can a current year return be extended if a prior year return has not been filed?

A. No. If a taxpayer has not fulfilled the filing requirements for a previous period, the Department cannot grant an extension. The return will be delinquent if it is not filed by the original due date. The Department will not send notice of the invalid extension.

⁸ South Carolina’s extension period for trusts differs from the federal extension period. South Carolina will automatically extend the time to file for a taxpayer granted a five and one-half month federal extension to six months.

Question 5 – Approval of Extension

Q. Is the taxpayer notified of approval of an extension of time to file?

A. For automatic extensions of time, the Department will not send notice of a valid extension.

Question 6 – Termination of Extension

Q. Can the Department terminate an extension?

A. Yes. The Department retains the right to terminate any extension, including automatic extensions, by mailing a notice of termination to the person or entity that requested the extension. The notice will be mailed at least 10 days before the termination date given in the notice. A 10-day notice of termination is not given if a taxpayer has not fulfilled requirements for a previous period (see Question 4).

Question 7 – Special Extensions Granted by the Department or Additional Requests

Q. Are additional extensions of time beyond the automatic extension period allowed?

A. An extension period beyond the automatic six-month extension time listed in Question 1 will not be granted except in unusual circumstances or unless a federal extension has been granted beyond the automatic period.

For example, when certain individual taxpayers who are out of the country qualify for an additional two month federal extension, the Department will grant an automatic extension for the same length of time allowed by the federal extension; no additional extension request needs to be filed with the Department.

In past years unusual circumstances that have warranted an automatic additional extension of time to file have included natural disasters or war. These unusual circumstances do not require affected taxpayers to file a request for an additional extension of time. Each special circumstance and the automatic extension period allowed will be published on the Department's website, www.dor.sc.gov, or can be found by calling the Department at 1-844-898-8542.

If a taxpayer thinks that his circumstances warrant an additional extension, he may apply to the Department; however, if the additional extension is not affirmatively granted, his return will be considered to be filed late if it is not filed within the automatic extension period. If the taxpayer does not receive a reply to his request, he should call the Department at 1-844-898-8542.

Part 2 – FILING RULES: Extension Forms, Completion and Remittance

Question 8 – Extension Forms

Q. What are South Carolina's income tax extension forms?

A. South Carolina's income tax extension forms are:

SC 1120-T - "Application for Automatic Extension of Time to File Corporation Tax Return"

Note: This form is also used to request an extension of time to file an S-corporation return, a "consolidated" corporate return, a savings and loan return, and a bank franchise tax return.

SC 4868 - "Request for Extension of Time to File SC Individual Income Tax Return"

Note: This form is also used to request an extension of time to file a composite income tax return.

SC 8736 - "Request for Extension of Time to File SC Return for Fiduciary and Partnership"

Note: See Questions 2 and 7 regarding South Carolina's acceptance of a federal extension filed with the Internal Revenue Service.

Question 9 – Filing Methods

Q. How is a South Carolina extension of time requested?

A. An income tax extension of time can be filed either by paper or electronic means. The form used to request the extension is the same whether it is submitted by paper or electronically.

Question 10 – Due Date

Q. When is the extension request due?

A. A request for an extension of time must be filed with the Department (or the Internal Revenue Service) by the original due date of the return. The due date of the return can be found in the South Carolina Code of Laws or the instructions for the appropriate return.

Question 11 – Signature Not Required

Q. Is an extension required to be signed?

A. No. An extension is not required to be signed.

Question 12 – Attachment of Extension to Return

Q. Does an extension (whether requested by paper or electronic means) have to be attached to the tax return when filed (whether by paper or electronic means)?

A. No. A copy of a South Carolina extension form or a copy of the federal extension form does not need to be attached to the South Carolina paper or electronic return when filed.

Question 13 – Check Box on Return

- Q. How does a taxpayer indicate on the return that an extension was filed?
- A. When the return is filed, the taxpayer should check the box on the South Carolina tax return which indicates an extension was filed.

Question 14 – Tax Payments

- Q. How can a tax payment be made with the extension?
- A. A payment due with an extension can be remitted to the Department by paper check, credit card, or electronic means. A payment by check is attached to the extension.

Question 15 – Unable to Pay

- Q. Can an extension be filed even if the payment amount cannot be made with the extension?
- A. An extension of time for filing does not extend the time for paying the tax or license fee due. To avoid late filing penalties, however, a taxpayer unable to file the return on or before the original due date should file an extension of time to avoid late filing penalties. Late payment penalties and interest may apply on any tax not paid by the original due date.

Part 3 – SPECIAL RULES: Extensions for “Consolidated” Returns or “Composite” Returns

Question 16 – “Consolidated” Corporate Return⁹

- Q. How is a South Carolina “consolidated” corporate income tax return extended?
- A. To extend a South Carolina “consolidated” (combined) corporate income tax return, only one Form SC 1120-T is required to be filed. This extension can be submitted to the Department by paper or electronic means. One payment, if any, can be made to remit the income taxes and license fees of the consolidated group by paper check, credit card, or electronic means. A list with the name, address, and federal identification number for each member to be included in the South Carolina consolidated return is not required to be attached to the extension.

Note: A federal extension will be accepted providing all corporations in the consolidated group required to file a return with South Carolina have filed a federal extension, or are included in a federal extension, and no South Carolina tax payment is required with the extension.

⁹ See Code Section 12-6-5020, “Authorized filing of consolidated corporate income tax return; terms and conditions.”

Question 17 – Composite Individual Income Tax Return¹⁰

Q. How is a South Carolina “composite” income tax return extended?

A. A composite return is extended by the S-corporation or partnership filing a modified form SC 4868, “Request for Extension of Time to File South Carolina Individual Income Tax Return.” The taxpayer name, address, and identifying number used on the composite return extension request should be the S-corporation’s or the partnership’s. This extension can be submitted to the Department by paper or electronic means. One payment, if any payment is due, can be made to remit taxes due by all participants by a paper check, credit card, or electronic means. A list with the name, address, and social security number or federal identification number of each participant to be included in the South Carolina composite return is not required to be attached to the extension.

Note: Federal extensions filed by participants in the composite return are accepted by the Department providing all individuals participating in the composite return have submitted a federal extension of time, and no South Carolina tax payment is required with the extension.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/W. Hartley Powell

W. Hartley Powell, Director

February 21 _____, 2017
Columbia, South Carolina

¹⁰ See Code Section 12-6-5030, “Composite returns for partnership or “S” corporation.”

EXHIBIT – SUMMARY CHART – SC INCOME TAX RETURN DUE DATES AND EXTENSION PERIODS

	DUE DATES AND EXTENSION PERIODS For tax years beginning after December 31, 2015¹¹		
Taxpayer	SC Return Due Date	SC Extension Period	Calendar Year Taxpayer Original and Extended Due Dates
SC Form No.		SC Form No.	
C Corporation	15 th day of 4 th month following tax year, except for foreign corporations described below	6 months	Original: April 15 Extended: October 15
SC 1120 SC 1120U	Section 12-6-4970(A)	SC 1120-T	
Foreign Corporation	15 th day of 6 th month following tax year for returns of foreign corporations that do not maintain an office or place of business in the United States	6 months	Original: June 15 Extended: December 15
SC 1120	Section 12-6-4970(B)(2)	SC 1120-T	
S Corporation	15 th day of 3 rd month following tax year	6 months	Original: March 15 Extended: September 15
SC 1120S	Section 12-6-4970(B)(1)	SC 1120-T	
Partnership	15 th day of 3 rd month following tax year	6 months	Original: March 15 Extended: September 15
SC 1065	Section 12-6-4970(B)(1)	SC 8736	
Bank	15 th day of 4 th month following tax year	6 months	Original: April 15 Extended: October 15
SC 1101B	Sections 12-6-4970(A) and 12-11-40	SC 1120-T	
Savings and Loan	15 th day of 4 th month following close of accounting period	6 months	Original: April 15 Extended: October 15
SC 1104	Section 12-13-80	SC 1120-T	

¹¹ South Carolina has not adopted the federal transition rules for C corporations with a June 30 fiscal year end.

Taxpayer	SC Return Due Date	SC Extension Period	Calendar Year Taxpayer Original & Extended Due Dates
SC Form No.		SC Form No.	
Trust and Estate	15 th day of 4 th month following tax year	6 months	Original: April 15 Extended: October 15
SC 1041	Section 12-6-4970(A)	SC 8736	
Tax-Exempt Organization	15 th day of 5 th month following tax year	6 months	Original: May 15 Extended: November 15
SC 990-T	Section 12-6-4970(C)	SC 1120-T	
Individual	15 th day of 4 th month following tax year ¹²	6 months	Original: April 15 Extended: October 15
		(See Note in next column for additional 2-month extension)	<u>Note</u> : Automatic 2-month additional extension for individuals who are out of the country qualifying for additional federal extension.
SC 1040	Section 12-6-4970(A)	SC 4868	
“Composite” Individual under Section 12-6-5030	15 th day of 4 th month following tax year ¹³	6 months	Original: April 15 Extended: October 15
SC 1040 “Modified”	Section 12-6-4970(A)	SC 4868	

¹² At this time, the Department allows an individual or composite return filer to electronically file a SC 1040 on or before May 1 instead of April 15, even if taxes are owed, and not be subject to late payment or filing penalties or interest. Note: Since the filing date is not postponed to May 1, caution should be exercised when computing the time limitations in Code Section 12-54-85 when filing a claim for refund for a taxpayer who electronically files between April 16 and May 1 and has not extended the time to file that return. See SC Revenue Ruling #13-1.

¹³ See Footnote 12.