State of South Carolina
Department of Revenue

ACH DEBIT
INSTRUCTIONS AND GUIDELINES

Taxpayer's Guide to Successful ACH Debit Payments
(Electronic Funds Transfer)
via the Web at www.govone.com/tpp/southcarolina
or over the Telephone at 1-800-834-7733

EFT Helpdesk

(Rev. 5/8/18) 3683
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The South Carolina General Assembly authorized the South Carolina Department of Revenue (SCDOR) to require certain tax payments to be initiated to the state on or before the payment due date with funds depositing into the SCDOR bank account within two banking days after the due date. Revenue procedures and policies have been established by the South Carolina Department of Revenue for the administration of this Legislation, effective January 1, 1991.

The EFT Program offers two options of payment. Taxpayers may pay by ACH Debit or ACH Credit. The ACH Debit allows the taxpayer to use a telephone or web system through a DOR agent. This option allows SCDOR to debit the taxpayer’s bank account by the amount entered into the system by the taxpayer. The ACH Credit allows the taxpayer to send the funds to the SCDOR bank account through a banking program offered by their financial institution. This document focuses on the ACH Debit option of payment.

Registering for this system can be done by completing the "D128 - Registration Application for Electronic Funds Transfer." The D-128 must be completed and processing time allowed before tax payments can be made through the EFT program.

Again with the ACH Debit option, you authorize the SCDOR to electronically transfer tax payments from your financial institution into the state’s account. You must initiate your payment on or before the due date. For the payment to be timely, it must settle in the state’s bank account no later than two banking days after the due date.

Prior to the first transfer, the SCDOR must supply the state’s agent with information on the taxpayers who will be initiating the transaction. Included in the information furnished to them will be your taxpayer identification number and the bank account number you wish the debit to be processed against. (This information must be supplied on the “Registration Application for Electronic Funds Transfer” (D-128). This form can be found on our website (www.dor.sc.gov). The cost of this transaction is charged to the State. If you select the ACH Debit method, detailed instructions will be mailed to you after you are registered with the SCDOR. Registration process for this method can take up to 25 days.

See the following pages for a sample of the procedures you will follow when initiating an ACH Debit. You can choose between voice operator, touchtone, or web initiated reporting instructions, whichever best suits your circumstances.

Advantages of making payments through the EFT program are:

- The cost and time to generate and sign checks is eliminated.
- You know exactly when your account will be debited.
- EFT can be implemented without any significant investment, such as additional computers or remittance processing hardware.

The purpose of this booklet is to provide you with specific information concerning taxpayer requirements and answers to some basic questions. When you have finished reading this document and you have additional questions or would like further information, please feel free to call SCDOR EFT Help Desk at 803-896-1715. Our fax # is 803-896-1779.

All EFT correspondence should be sent to the following address unless specifically instructed otherwise:

South Carolina Department of Revenue
EFT Help Desk
Columbia, SC 29214-0220
PROGRAM PARTICIPATION

WHO MUST PARTICIPATE IN THE EFT PROGRAM?
Taxpayers with a liability of $15,000 or more during a filing period for any of the following tax types are required to make the funds immediately available to the state. EFT is one option to meet this requirement. (Filing period varies by tax type; i.e. Gasoline is monthly, Withholding is quarterly, Corporate is annually, etc.):

<table>
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<td>Wine Excise</td>
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<td>**Withholding</td>
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**Withholding taxpayers who make 24 or more payments within a one year period are also required to make funds immediately available to the state.

WHAT QUALIFIES A TAXPAYER WHO MEETS THE THRESHOLD TO BE EXEMPT FROM EFT?
“Seasonal filers” are exempt from this program. A “seasonal filer” is a taxpayer who conducts business in South Carolina and is required to file and pay a tax liability only during certain seasonal months of the year, for example, summer or winter months.

Government agencies currently making tax payments through IDTs (Interdepartmental Transfers) are exempt.

If you fall within one of these categories and choose to use the EFT program, please mark the “EXEMPT” block on the registration application for EFT (D-128). Please return the application and any supporting documentation to the address shown on the D-128.

WILL VOLUNTARY PARTICIPATION IN THE EFT PROGRAM BE ALLOWED?
Yes, voluntary participation is encouraged. If you do not meet the $15,000 threshold or the 24 payment per year requirement (for withholding only), and you wish to make tax payments via EFT, you may do so. You must complete the registration application (form D-128) for EFT and check the block marked “Voluntary Participant”. The same procedure will be followed as those used by taxpayers who are required to make the funds immediately available to the state.
WHAT CONDITIONS MUST A TAXPAYER MEET TO WITHDRAW FROM THE EFT PROGRAM?
The mandated taxpayer may withdraw from the EFT program if:

- For a period of twelve (12) consecutive months or four (4) consecutive quarters, the qualifying threshold amount of $15,000 is not satisfied.
- For a period of twelve (12) consecutive months the number of payments remitted to the SCDOR has fallen below the 24 payment requirement (for withholding only).

A written request stating the reason for withdrawal must be made to the South Carolina Department of Revenue, EFT Help Desk, Columbia, South Carolina 29214-0016. Payments must be made through the established method until you are notified of an effective date to withdraw from the program.

HOW DO I REGISTER FOR EFT?
Included in this document is a link for the “D-128 - Registration Application for Electronic Funds Transfer”. The application must be completed, signed, and returned to the South Carolina Department of Revenue, EFT Help Desk, Columbia, South Carolina 29214-0016 or faxed to (803) 896-1779. If you are mandated to make funds immediately available to the state, please return the application within ten (10) days of receipt.

A D-128 must be completed for each type tax being paid through the EFT program. Receipt by the South Carolina Department of Revenue of the completed EFT registration application, the D-128, will begin the registration process for making payments through the EFT Program.

The Department will establish an effective date for payments to begin and notify you of this date. If you wish to start making tax payments through the EFT Program prior to this date, you must contact us.

If you are mandated to make funds immediately available to the state and a payroll service/service bureau makes your employer withholding payment for you, please notify them of the requirement. Failure to do so may result in penalties.

WHAT DO I NEED TO DO IF I CHANGE FINANCIAL INSTITUTIONS?
You must advise the South Carolina Department of Revenue of your change. You may print a copy of the D-128 (Registration Application for Electronic Funds Transfer) from our website (www.dor.sc.gov). Please complete the form entirely, including your new Bank Name, the ABA (American Bank Association) Routing/Transit number, and Bank Account Number. We will also need a copy of a voided check, micro specification sheet or a letter from your bank including your new information for verification purposes. For clarification as to the purpose of an additional D-128 for your business, please check the box for “Bank Change” under the ACH Debit selection.

FEDWIRES ARE FOR EMERGENCIES ONLY!! THEY MUST BE PRE-APPROVED CALL 803-896-1715
VOICE OPERATOR PAYMENT INSTRUCTIONS

IMPORTANT: You must initiate your payment on or before the due date. For the payment to be timely, it must settle in the state’s bank account no later than two banking days after the due date. Calls must be completed by 4:00 p.m., Eastern Time if intended to settle the next business day.

You may specify a future date, up to 90 days in advance, to charge your bank account and settle your payment amount. The date you charge your bank account must be a valid business date, i.e. holidays and weekends excluded.

You may make multiple tax payments in the same phone call.

FOR FASTER REPORTING, PLEASE HAVE THE FOLLOWING INFORMATION READY BEFORE CALLING.

• Your Tax ID Number
• Your PIN
• Tax type code (5-digits)
• Tax period end date (6-digit MMDDYY example 120514 for, December 05, 2014)
• Payment amount, as dollars and cents (please enter the amount you wish to pay)
• Penalty amount, as dollars and cents (If no penalty enter zero #)
• Interest amount, as dollars and cents (If no interest enter zero #)
• Tax payment date (6-digit MMDDYY).
• For tax related or EFT enrollment questions, you may contact SC Department of Revenue at 1-803-896-1715 (M-F 8:30-4:45 PM ET)
• For assistance with WEB or Phone PIN resets / payment inquires or payment cancellations please contact 1-866-821-2516 (M–F 9-7 PM ET)

Once you have the information noted above, call 1-800-834-7733.
Call: 1-800-834-7733

1. System:

WELCOME TO THE SOUTH CAROLINA DEPARTMENT OF REVENUE'S EFT SERVICE
Important notice: Payments made through this service are only intended for payments not
associated with a foreign bank account. If the bank account being used for the transaction is
funded from a financial institution located outside the United States, you cannot use this service
and must contact the South Carolina Department of Revenue at 803-896-1715 for an alternate
payment method.

If you wish to initiate your payment through a touchtone system, please press ‘1’ now. Otherwise,
you may hold the line to speak with an operator.

Caller: Remain on the line for an operator.

2. Operator:

"Operator XXX. Welcome to the South Carolina Department of Revenue's EFT Service. What is
your Tax ID number?"

Caller: "My Tax Id Number is."

Operator: The operator will repeat your Tax ID Number.

3. Operator:

"What is your PIN?"

Caller: "My PIN is."

4. Operator:

"What is the Tax Type Code being reported?"

Caller: "The Tax Type Code is."

Operator: The operator will repeat the Tax Type Code.

Example: The tax type code for Withholding Taxes is 10811.

5. Operator:

"Will this be a payment, cancellation, inquiry, or a PIN change?"

Caller: Select the payment option.

6. Operator:

"What is the Tax Period End Date?"

Caller: "The Tax Period End Date is MM/DD/YY."

Operator: The operator will repeat the Tax Period End Date.

7. Operator:

"What is your Tax Amount?"

Caller: "The Tax Amount is $$$$$$$$.cc."

Operator: The operator will repeat the Tax Amount as $$$$$$$ point cc.
Note: Please provide dollars and cents. The minimum value is $0.00 and the maximum value is $99,999,999.99.

8. Operator: "What is your Penalty Amount?"
Caller: "The Penalty Amount is $$$$$$$$.cc."
Operator: The operator will repeat the Penalty Amount as $$$$$$$ point cc.

9. Operator: "What is your Interest Amount?"
Caller: "The Interest Amount is $$$$$$$$.cc."
Operator: The operator will repeat the Interest Amount as $$$$$$$ point cc.

10: Operator: "Your Total Amount is: is $$$$$$$$.cc."

11. Operator: "What date would you like your bank account debited?"
Caller: Specify the date you would like the Department to debit your bank account.
Operator: The operator will repeat the date you provided.

This is the date you would like your bank account to be debited and the Department to receive your tax payment. It must be a legal banking day. Payments can be warehoused for up to 90 days. A debit date must be specified.

12. Operator: "Your payment has been accepted. Your reference number is __________. Repeating, your reference number is __________."

13. Operator: "Do you wish to make additional payments or perform additional functions?"
Caller: "Yes" or "No". If no, your call has been completed.
You may inquire on previously made transactions with a voice operator by calling 1-800-834-7733 and following the prompts.

Call: 1-800-834-7733

1. System: WELCOME TO THE SOUTH CAROLINA DEPARTMENT OF REVENUE’S EFT SERVICE
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   funded from a financial institution located outside the United States, you cannot use this service
   and must contact the South Carolina Department of Revenue at 803-896-1715 for an alternate
   payment method.

   If you wish to initiate your payment through a touchtone system, please press ‘1’ now. Otherwise,
   you may hold the line to speak with an operator.

   Caller: Remain on the line for an operator. The operator will ask you for your Tax ID Number, PIN, and
   the Tax Type Code.

2. When the operator asks: "Will this be a payment, cancellation, inquiry, or a PIN change?" Select the Inquiry option.

3. If you want to inquire on a specific payment, please provide the reference number. Otherwise, proceed with a general
   review of the prior reports on file.

4. Once you have obtained the requested information, you may end the inquiry.
VOICE OPERATOR - CANCELLING A TRANSACTION

You may cancel* a previously made transaction with a voice operator by calling 1-800-834-7733 and following the prompts.

* Note: Only payments that have not been transmitted to the Department can be cancelled provided you cancel the transaction by 4:00 p.m., Eastern Time, on the business day prior to the settlement date you specified (Tax Payment Date) for the transaction to be received by the Department. To cancel a transaction, you must:

Call: 1-800-834-7733

1. System: WELCOME TO THE SOUTH CAROLINA DEPARTMENT OF REVENUE’S EFT SERVICE
   Important notice: Payments made through this service are only intended for payments not associated with a foreign bank account. If the bank account being used for the transaction is funded from a financial institution located outside the United States, you cannot use this service and must contact the South Carolina Department of Revenue at 803-896-1715 for an alternate payment method.

   If you wish to initiate your payment through a touchtone system, please press ‘1’ now. Otherwise, you may hold the line to speak with an operator.

   Caller: Remain on the line for an operator. The operator will ask you for your Tax ID Number, PIN, and the Tax Type Code.

2. When the operator asks: "Will this be a payment, cancellation, inquiry, or a PIN change?" Select the cancellation option.

3. Provide the reference number of the payment you wish to cancel.

4. Request the operator to confirm all of the data associated with the tax payment. When the operator asks, "Are you sure you wish to cancel this payment?", either rescind the request to cancel or verify the desire to cancel the transaction.

5. Upon cancellation, the operator will provide you with a new Cancellation Reference Number as a confirmation of the cancellation.

6. Operator: “Do you wish to make payments or perform additional functions?”

   Caller: "Yes" or "No". If no, your call has been completed.
VOICE OPERATOR - PIN CHANGE

You may change your PIN with a voice operator by calling 1-800-834-7733 and following the prompts.

Call: 1-800-834-7733

1. System: WELCOME TO THE SOUTH CAROLINA DEPARTMENT OF REVENUE’S EFT SERVICE
   Important notice: Payments made through this service are only intended for payments not associated with a foreign bank account. If the bank account being used for the transaction is funded from a financial institution located outside the United States, you cannot use this service and must contact the South Carolina Department of Revenue at 803-896-1715 for an alternate payment method.

   Caller: Remain on the line for an operator. The operator will ask you for your Tax ID Number, PIN, and the Tax Type Code.

2. When the operator asks: "Will this be a payment, cancellation, inquiry, or a PIN change?" Select the PIN option.

3. Provide the operator with the new 4 digit PIN of your choice. The operator will ask you to repeat the PIN a second time for verification.

4. Operator: "Do you wish to make payments or perform additional functions?"

   Caller: "Yes" or "No". If no, your call has been completed.

Assistance?

Should you experience any difficulties in reaching the EFT System or relaying any of the necessary information, please contact the South Carolina Department of Revenue: Monday-Friday from 8:30 a.m. to 4:45 p.m., Eastern Time, at 1-803-896-1715.
TOUCHTONE INSTRUCTIONS - ACH DEBIT

- You must initiate your payment on or before the due date. For the payment to be timely, it must settle in the state's bank account no later than two banking days after the due date. Calls must be completed **by 4:00 p.m. Eastern Time** if intended to settle the next business day.
- You may specify a future date, **up to 90 days in advance**, to charge your bank account and settle your payment amount. The date you charge your bank account must be a valid business date, i.e. holidays and weekends excluded.
- You may make multiple tax payments in the same phone call

**FOR FASTER REPORTING, PLEASE HAVE THE FOLLOWING INFORMATION READY BEFORE CALLING.**

- Your Tax ID Number
- Your PIN
- Tax type code (5-digits)
- Tax period end date (6-digit MMDDYY example 120514 for, December 05, 2014)
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- Penalty amount, as dollars and cents (if no penalty enter zero #)
- Interest amount, as dollars and cents (if no interest enter zero #)
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Once you have the information listed above, call 1-800-834-7733 and follow the system prompts.

**Call: 1-800-834-7733**

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   Important notice: Payments made through this service are only intended for payments not associated with a foreign bank account. If the bank account being used for the transaction is funded from a financial institution located outside the United States, you cannot use this service and must contact the South Carolina Department of Revenue at 803-896-1715 for an alternate payment method.

   If you wish to initiate your payment through a touchtone system, please press ‘1’ now. Otherwise, you may hold the line to speak with an operator.

   Caller: 1.

2. System: To expedite your call, please press the pound (#) sign after each entry and after the system repeats your entry. If your entry or what you hear is NOT correct, press the star (*) key and the system will reprompt that field. At any time during the recording, press the star (*) key three times to transfer to an operator. To bypass this message, you may press the # sign at any time.
3. System: Please enter your Tax ID Number.
Caller: ________________________ #

4. System: You entered _____________________.
Caller: Press '#' to accept, or '*' to correct and reenter.

5. System: Enter your PIN.
Caller: ________________________ #

6. System: Enter the 5-digit tax code being reported.
Caller: ________________________ #

7. System: You entered _____________________.
Caller: Press '#' to accept, or '*' to correct and reenter.

8. System: To make a payment, press '1'. To perform a cancellation or inquiry, press '2'.
For a PIN change, press '3'.
Caller: 1# - Proceed with prompt #9
2# - Hold for operator
3# - Follow along as prompted

9. System: Enter your tax period end date.
Caller: MMDDYY #

10. System: You entered (month, day, century year) .
Caller: Press '#' to accept, or '*' to correct and reenter.

Caller: ________________________ #

Caller: Press '#' to accept or '*' to correct and reenter.

Caller: ________________________ #
Caller: Press '0' and '#' if no penalty.

Caller: Press '#' to accept, or '*' to correct and reenter.

15. System: Enter your interest amount.
Caller: ________________________ #
Caller: Press '0' and '#' if no interest.

Caller: Press '#' to accept or '*' to correct and reenter.

17. System: Your Total amount is________________.

18. System: To accept, press '1'. To correct and reenter all amounts again, press '2'.
Caller: 1# - Proceed with prompt #19
2# - Proceed with prompt #11
19. System: Enter the date you would like your bank account debited.
Caller: MMDDYY #

20. System: You entered ___ month, day, century year ___
Caller: Press '#' to accept, or '*' to correct and reenter.

21. System: Your payment has been accepted.
Your reference number is __________. Repeating, your reference number is __________.

22. System: To disconnect, press ‘1’. To make additional payments or perform additional functions, press ‘2’.
Caller: 1# - Thank you for using the South Carolina Department of Revenue’s EFT Service.
2# - Continue to step 23.

Caller: 1# - Return to step #6.
Caller: 2# - Return to step #3.
TOUCHTONE - INQUIRING ON A TRANSACTION

You may inquire on previously made transactions by calling 1-800-834-7733 and following the prompts.

Call: 1-800-834-7733

1. Follow steps 1-5 on the Touchtone System. When the system prompts you as follows: "To make a payment, press "1". To perform a cancellation or inquiry, press "2". For a PIN change, press "3".

   Enter "2". (You will be transferred to an operator)

2. When the operator asks: "Will this be a payment, cancellation, inquiry, or a PIN change?" Select the Inquiry option.

3. Provide the reference number, if you want to inquire on a specific payment. Otherwise, proceed with a general review of the prior tax payments on file.

4. Once you have obtained the requested information, you may end the inquiry.
TOUCHTONE - CANCELLING A TRANSACTION

You may cancel* a previously made transaction by calling 1-800-834-7733 and following the prompts.

* Note: Only payments that have not been transmitted to the Department can be cancelled provided you cancel the transaction by 4:00 p.m., Eastern Time, on the business day prior to the date you specified (Tax Payment Date) for the transaction to be received by the Department. To cancel a transaction, you must:

Call: 1-800-834-7733

System: WELCOME TO THE SOUTH CAROLINA DEPARTMENT OF REVENUE’S EFT SERVICE “Important notice:
Payments made through this service are only intended for payments not associated with a foreign bank account. If the bank account being used for the transaction is funded from a financial institution located outside the United States, you cannot use this service and must contact the South Carolina Department of Revenue at 803-896-1715 for an alternate payment method”.

If you wish to initiate your payment through a touchtone system, please press ‘1’ now. Otherwise, you may hold the line to speak with an operator.

1. Follow steps 1-5 on the Touchtone System. When the system prompts you as follows: “To make a payment, press "1". To perform a cancellation or inquiry, press "2". For a PIN change, press "3".

Enter "2". (You will be transferred to an operator)

2. When the operator asks: "Will this be a payment, cancellation, inquiry, or a PIN change?" Select the cancellation option.

3. Provide the reference number of the payment you wish to cancel.

4. Request the operator to confirm all of the data associated with the tax payment. When the operator asks, "Are you sure you wish to cancel this payment?", either rescind the request to cancel or verify the desire to cancel the transaction.

5. Upon cancellation, the operator will provide you with a new Cancellation Reference Number as a confirmation of the cancellation.

6. Operator: “Do you wish to make payments or perform additional functions?”

Caller: "Yes" or "No". If no, your call has been completed.
TOUCHTONE - PIN CHANGES

You may change your PIN number by calling 1-800-834-7733.
And following the prompts

Call: 1-800-834-7733

1. System: WELCOME TO THE SOUTH CAROLINA DEPARTMENT OF REVENUE’S EFT SERVICE “Important notice: Payments made through this service are only intended for payments not associated with a foreign bank account. If the bank account being used for the transaction is funded from a financial institution located outside the United States, you cannot use this service and must contact the South Carolina Department of Revenue at 803-896-1715 for an alternate payment method”.

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Caller: “1”

2. System: "To expedite your call, please press the (#) sign after each entry and after the system repeats your entry. If your entry or what you hear is NOT correct, press the asterisk (*) key and the system will reprompt that field. At any time during the recording, press the asterisk (*) key three times to transfer to an operator." To bypass this message, you may press the # key at any time.

3. System: "Please enter your Tax ID number."

Caller: Enter your 9 digit Tax ID number followed by the "#" sign.

System: "You entered ________________." 

Caller: Press # if correct, or * to correct and re-enter.

4. System: "Enter your PIN."

Caller: Enter your 4 digit PIN followed by the "#" sign. (PIN is NOT repeated)

5. System: "Enter the 5-digit tax code being reported."

Caller: Enter the tax code followed by the "#" sign.

System: "You entered ________________."

Caller: Press # if correct, or * to correct and re-enter.

Example: If your tax payment is for Withholding Taxes, enter the tax type code 10811#.

6. System: "To make a payment, press "1". To perform a cancellation or inquiry, press "2". For a PIN change, press "3"."

Caller: Press 3, followed by the "#" sign.

7. System: "Enter the new PIN."
Caller: Enter the new 4 digit PIN of your choice followed by the "#" sign.

8. System: "Please enter the PIN a second time for verification."

Caller: Re-enter the PIN followed by the "#" sign.

9. System: "Your PIN has been accepted. To continue with other functions, press "1". To disconnect, press "2".

Caller: Enter 1, followed by the "#" sign - to return to the main menu.

or

Enter 2, followed by the "#" sign. – "Thank you for using the South Carolina EFT Service."
WEB PAYMENT INSTRUCTIONS

The Web payment option is accessible at www.govone.com/tpp/southcarolina. This web site is used for both individual payments and batch upload.

The web site allows you to:

- Make individual tax payments
- Upload batch files
- Inquire on payments
- Cancel payments not transmitted to the bank
- View and download batch file format and sample file
- View Payment history

Important: All users of the Web must first create a custom Username and Password by registering their Tax ID(s) and PIN(s) on the web, which were previously assigned by the Department of Revenue.

Note: You may register multiple Tax ID’s and PIN’s to one custom Username and Password.

NEW USERS
Step 1: Logon On to: www.govone.com/tpp/southcarolina
Select: New User? Register your Tax ID Number.

Follow the prompts on the Register your Account Page and User Profile Page and create a unique Username and Password that you will use for accessing the web site.

The Register Your Account screen will prompt you to enter a Tax ID Number and PIN. You must enter a South Carolina Department of Revenue Tax ID number and the corresponding PIN to setup your online User Profile. If you have more than one Tax ID you are responsible for, it doesn’t matter which Tax ID and associated PIN is entered to set up the user profile.

1. Enter the Tax ID Number and PIN (issued after enrollment for ACH Debit) and Click “Next”.

2. Complete the User Profile Page and Click Submit. You will be taken to the Make a Payment Page where you can follow the prompts and make a payment or add more Tax ID’s to your profile via the drop-down menus.

RETURNING USERS
Step 1: Navigate to: www.govone.com/tpp/southcarolina
Step 2: Enter your custom Username and Password and follow along as prompted.
Step 3: Perform desired function(s), make a payment, inquire, cancel, batch upload, add Tax ID and PIN.
BATCH PAYMENT INSTRUCTIONS - ACH DEBIT

IMPORTANT: For your tax payments to be considered timely, you must upload and submit your payments on or before the due date. The funds will be transferred from the indicated bank account(s) to the Department on the Effective Date you designate.

The online Batch payment system is recommended for tax service providers or businesses that transmit 10 or more tax payments at a time to the Department and is accessed through the web payment URL www.govone.com/tpp/southcarolina.

The file format and a sample file along with step-by-step upload instructions are available on the web site by selecting “Payments” from the dropdown menu choice and next selecting “Upload a File” from the dropdown list.

Before you can make any payments using the batch method, you must set-up your online User Profile and register all your Tax Id’s and PIN’s as outlined above in the New User section. Make sure that you have the following information available:

A. 9-digit Tax Id Numbers (Tax Account numbers issued by the SC Department of Revenue).

B. 4-digit PINs associated to the Tax IDs (issued from the Department after enrolling for ACH Debit).

SUBMITTING BATCH FILES

When ready to submit your batch payment file for upload, log in with your Username and Password select “Upload A File” from the “Payments” drop down menu and follow the on screen instructions: Submitting a Batch of Payments is a four-step process:

Step 1: Create or modify your batch payment file according to the file format specifications (sample file provided online).

Step 2: Upload a batch payment file.

Step 3: If upload is successful, go to Pending Payments to submit payments for processing. Pending and Failed payments are displayed in a grid for the Tax ID numbers you designate. Follow the onscreen instructions to Edit, Delete, or Submit payments for processing.

**Important** Be aware that a “pending” payment must be “submitted” before the payment gets sent to the Department for processing. For your tax payments to be considered timely, you must submit on or before the tax due date. The funds will be transferred from the indicated bank account(s) to the Department on the Effective Date you designate.

Step 4: If payment submission is successful, go to Payment History to view payments and acknowledgement numbers. Select Payment History from the Payments drop-down. Select a payment Tax ID number from the drop down field and click “Search.” You can view scheduled and settled payments in the Payments History grid.
CANCELING A PAYMENT

Payments can be canceled online. Cancellations must be performed by 4:00 p.m. Eastern Time at least one business day prior to the Effective Date. A payment that has already settled cannot be canceled.

. a. To cancel payments, select Cancel Payments from the Payments Menu.

   b. To view/locate payments, select a payment Tax ID number from the drop-down field and click "Search."

   c. To cancel a payment, click the Cancel icon on the line next to the payment(s) you wish to cancel and click "Submit."

   d. Print your Cancellation Confirmation for your record.

ALTERING/CHANGING A PAYMENT

A batch payment that has already been submitted and accepted cannot be altered. Only Pending Payments may be altered.

   a. To correct a payment before it is accepted, go to Pending Payments. Follow the online instructions to edit the payment and then submit it for processing.

   b. If a payment has already been accepted and it is at least one business day prior to the Effective Date, you may be able to cancel the payment and resubmit correctly.
<table>
<thead>
<tr>
<th>Tax Description</th>
<th>Tax Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admissions</td>
<td>10901</td>
</tr>
<tr>
<td>Alcohol</td>
<td></td>
</tr>
<tr>
<td>Alcoholic Case Additional</td>
<td>11005</td>
</tr>
<tr>
<td>Alcoholic Case Retail</td>
<td>11004</td>
</tr>
<tr>
<td>Alcoholic Case Wholesale</td>
<td>11003</td>
</tr>
<tr>
<td>Alcoholic Liquor Excise</td>
<td>11001</td>
</tr>
<tr>
<td>Alcoholic Liquor Surtax</td>
<td>11007</td>
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<tr>
<td>Alcoholic Liquor by the Drink</td>
<td>11009</td>
</tr>
<tr>
<td>Beer Excise</td>
<td>11202</td>
</tr>
<tr>
<td>Bingo</td>
<td>12566</td>
</tr>
<tr>
<td>Brew Pub</td>
<td>11207</td>
</tr>
<tr>
<td>Commercial Nuclear Waste</td>
<td>11101</td>
</tr>
<tr>
<td>Deed Recording Fees</td>
<td>11603</td>
</tr>
<tr>
<td>Dry Cleaning</td>
<td></td>
</tr>
<tr>
<td>Stoddard Solvent Fees</td>
<td>33518</td>
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<tr>
<td>Tetra Solvent Fee</td>
<td>33516</td>
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<tr>
<td>Electric Power</td>
<td>11701</td>
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<tr>
<td>Indigent Care</td>
<td>43105</td>
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<tr>
<td>Motor Fuel</td>
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<td>Environmental Impact</td>
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<td>Gasoline</td>
<td>32301</td>
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<tr>
<td>Inspection Fee</td>
<td>32314</td>
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<tr>
<td>Special Fuels</td>
<td>32101</td>
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<tr>
<td>Public Utility</td>
<td>12450</td>
</tr>
<tr>
<td>Radioactive License Fee</td>
<td>41103</td>
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<tr>
<td>Tobacco Products</td>
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<tr>
<td>Cigarettes</td>
<td>11401</td>
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<tr>
<td>Other Tobacco Products</td>
<td>11408</td>
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<tr>
<td>Wine</td>
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</tr>
<tr>
<td>Wine Additional</td>
<td>11301</td>
</tr>
<tr>
<td>Wine Excise</td>
<td>11303</td>
</tr>
<tr>
<td>Withholding</td>
<td>10811</td>
</tr>
<tr>
<td>911 User Fee</td>
<td>42714</td>
</tr>
</tbody>
</table>

| Corporate Tax Code Table       |
|---------------------------------|----------|----------|-----------|
| Tax Description                | Income Tax Code | License Tax Code | Quarterly Estimated Tax Code |
| Corporate (Domestic/Foreign)   | 10804    | 10401    | 10807     |
| Bank                           | 10101    |          | 10103     |
| Saving & Loan                  | 10201    |          | 10203     |
| Utility                        | 10804    | 10601    | 10807     |
| Non-Profit Corporation         | 10804    |          | 10807     |
| Electric Coop                  |          | 10601    |           |
FAQs REGARDING TRANSMISSION

Q. When must I transmit to ensure the transfer is timely?
A. You must initiate your transaction on or before the due date OR use the Payment Warehousing feature, which allows you to schedule payments of future tax obligations up to 90 days in advance. The Settlement Date will be the future due date and the date the funds are actually transferred. For the payment to be timely, it must settle in the state's bank account no later than two banking days after the due date.

Q. If my tax payment is even dollars, do I still report cents?
A. Yes, cents must be reported even if zero.

Q. Can I change/cancel a previous report?
A. Yes, if the change or cancellation relates to today's report prior to the cutoff or a future date (payment warehousing). To change/cancel the reported information you must use Voice or Web.

Q. What is the Tax Period End Date?
A. For most taxes, this is the last day of the month (or quarter) from which the tax is determined. For indigent care taxpayers, it is January 1, April 1, July 1, and October 1 of each year. For withholding taxpayers, it is the check date (paycheck, contract payments, rent payments, prize payments, etc.) For corporate taxpayers, it is your accounting period end date.

Q. Do I have to do a Prenote?
A. The prenote test is an industry safeguard used to verify the acceptability of your routing/transit number and bank account number. The South Carolina Department of Revenue will conduct a prenote test when the ACH Debit method is used.

Q. What should I do if I have registered to use ACH Debit and the transmission cannot be made?
A. If there is a problem experienced with payments being made through the ACH Debit method, call the South Carolina Department of Revenue. You will be given instructions to follow for making your EFT payment. DO NOT SEND A FEDWIRE WITHOUT PRIOR AUTHORIZATION.

Q. Are payments on amended returns allowed through ACH Debit?
A. No. Payments on amended returns must be made by cash, check, cashier's check, or money order and attached to the return when filed.

Q. Are receivable payments to be made through ACH Debit?
A. No. Do not make payments on tax due notices, assessments, or warrants where penalty and interest have been applied. These payments must be made by cash, check, cashier's check, or money order and attached to the notice. Assessments or warrants for outstanding taxes can be paid by credit card or Electronic Funds Withdrawal (EFW) through the DORePay Electronic Payment System located on our website. For more information on DORePay visit our website at www.dor.sc.gov.

Q. How can I recover funds erroneously transmitted?
A. If you have transmitted more than intended, you may call the EFT Help Desk to receive instructions for requesting a refund or possibly applying payment to another period. Refunds will NOT be made electronically through the ACH. Existing procedures for refunds will be followed.
DO I STILL HAVE TO FILE A RETURN?

A. **911 USER'S FEE**
   No. If your 911 user's fee is paid by EFT, you do not have to submit a return, form ST-406.

**INDIGENT CARE**
No return is necessary for this tax, whether EFT or not.

**WITHHOLDING**
If you choose the ACH Debit method - DO NOT file Form WH 1601. However, continue to file Forms WH 1605 and WH 1606. If money is required for either Form WH 1605 or WH 1606, send money through EFT and mail the return as you normally do.

If you choose the Cash Method - always include your Forms WH 1601, WH 1605, or WH 1606 with your cash payment.

**CORPORATE**
Sending payments through EFT relieves the obligation of sending the SC1120-CDP, Corporation Declaration of Estimated Income Tax coupon. It is still necessary to send the SC1120, Corporate Income Tax Return or the SC1120T, Tentative Corporation Tax Return and Conditional Extension. (Failure to send these forms will result in delinquent notices to your company.)

**ALL OTHER TAXES**
File a timely tax return. You must make certain that "EFT" is indicated on the tax return to insure proper handling of the document.

**PENALTY AND INTEREST**

Q. **WHAT HAPPENS IF I FAIL TO MAKE TIMELY EFT PAYMENTS?**
A. You will be subject to penalty and interest as prescribed by law. A person owing $15,000 or more in connection with any return or a withholding agent making at least 24 payments in a year should pay the tax liability electronically by the federal due date. Section 12-54-43(D) and (E) impose penalties of 0.5% per month, for a maximum of 25% for amounts shown on a return or required to be shown on a return that are not paid by the original due date. For income tax purposes, Section 12-54-55 imposes declaration penalties (equal to the federal interest rate) on underpayments of estimated tax. Section 12-54-25 imposes interest on amounts that are not paid when due.

Q. **WHAT HAPPENS IF I FAIL TO TIMELY FILE MY RETURN?**
A. You will be subject to a penalty under Section 12-54-210(A), which provides a penalty of up to $500 for failure to keep necessary books, papers, memoranda, records, render statements, make returns, or comply with regulations as the department prescribes.

Q. **WHAT HAPPENS IF I AM NOTIFIED TO REGISTER WITH THE PROGRAM, AND I CHOOSE NOT TO COMPLY?**
A. You will be subject to a penalty under Section 12-54-210 for failing to file as the department prescribes under Section 12-54-250(D). The department may prescribe alternative means other than paper to file returns and report documents necessary for the administration of this section.
Q. **WHAT IF PAYMENT DUE DATE FALLS ON A HOLIDAY OR WEEKEND AND THE METHOD SELECTED IS ACH DEBIT?**

A. When the last day of a specified time period is a Saturday, Sunday, or a legal holiday, Section 12-60-50 provides that the end of the period is extended to the next business day. If a payment due date falls on a bank holiday or weekend, you must initiate the transaction on or before the banking day following the holiday or weekend. For the payment to be timely, it must settle in the state’s bank account no later than two banking days after the date of initiation. See the holiday schedule below to determine when you must initiate an ACH transaction for timely settlement on a tax due date. When further information is required, please call the South Carolina Department of Revenue at 803-896-1715.

### HOLIDAY SCHEDULE

Under Section 12-60-50, a legal holiday is any day the department (+) or the offices of the United States Postal Service(*) are closed. They include:

<table>
<thead>
<tr>
<th>Holiday Name</th>
<th>Date Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Year's Day</td>
<td>January 1+</td>
</tr>
<tr>
<td>Martin L. King Day</td>
<td>Third Monday of January++</td>
</tr>
<tr>
<td>Presidents Day</td>
<td>Third Monday of February++</td>
</tr>
<tr>
<td>Confederate Memorial Day</td>
<td>May 10+</td>
</tr>
<tr>
<td>Memorial Day</td>
<td>Last Monday in May++</td>
</tr>
<tr>
<td>Independence Day</td>
<td>July 4++</td>
</tr>
<tr>
<td>Labor Day</td>
<td>First Monday in September++</td>
</tr>
<tr>
<td>Columbus Day</td>
<td>Second Monday in October*</td>
</tr>
<tr>
<td>Veterans’ Day</td>
<td>November 11+</td>
</tr>
<tr>
<td>Thanksgiving Day</td>
<td>Fourth Thursday in November++</td>
</tr>
<tr>
<td>Day After Thanksgiving</td>
<td>Friday following Thanksgiving Day+</td>
</tr>
<tr>
<td>Christmas Eve</td>
<td>December 24+</td>
</tr>
<tr>
<td>Christmas Day</td>
<td>December 25+</td>
</tr>
<tr>
<td>Day After Christmas</td>
<td>December 26+</td>
</tr>
</tbody>
</table>

*Federal Reserve Bank Holiday - If a Federal Reserve holiday falls on a Department due date, the due date moves to the next business day regardless of whether the Department was open on the Reserve holiday or not.

+Department of Revenue Holiday - When a state holiday falls on a Saturday, it will be observed on the preceding Friday.

When a state holiday falls on a Sunday, it will be observed on the following Monday. (Exceptions may apply.)