SC DEPARTMENT OF REVENUE --- ELECTRONIC FILING/PAYMENT OPTIONS (Revised 05/16/2012)			
TAX TYPE	DESCRIPTION	PAYMENTS/RETURNS	TYPE PAYMENT ACCEPTED
INDIVIDUAL - SC1040			
FEDSTATE ELF - RETURN AND PAYMENT	*Tax preparer files return using vendor software*	*SC supports all returns/forms/schedules, but developer may not support*	*EFW*
FEDSTATE ONLINE - RETURN AND PAYMENT	*Taxpayer files from home computer using vendor software*	*SC supports all returns/forms/schedules, but developer may not support*	*EFW*
SCNETFILE FOR EXTENSIONS SC4868 - RETURN AND PAYMENT	*Taxpayer or tax preparer submits SC4868 return and payment at www.sctax.org*	*SC4868*	*EFW and/or Credit Card (VISA and MasterCard ONLY)*
EPAY - RETURN AND/OR PAYMENT	*Taxpayer submits estimated tax or balance due or Notice of Adjustment or Proposed Assessment for Failure to File payment*	*SC1040ES or SC1040V or I-266/267 or I-331*	*EFW and/or Credit Card (VISA and MasterCard ONLY)*
CORPORATE - SC1120 or SC1120S			
FEDSTATE - RETURN ONLY	*Tax preparer or Corp files return electronically using tax preparation software*	*SC1120 or SC1120S (Consolidated returns CAN BE FILED)*	*No payment*
2D BARCODE - RETURN ONLY	*Tax preparer or Corp uses tax preparation software that generates a paper return with a 2D barcode printed the return. The return is received through the mail, but the data on the return is lifted out of the 2D barcode and into the processing system without manual keying.*	*SC 1120 or SC1120S (Consolidated returns CAN BE FILED)*	*Preferred payment is to submit SC1120V on DOR EPay. If tax liability is $15,000+, electronic payment is MANDATED. Paper check may be attached to hard copy of 2D Barcode return.*
EPAY - RETURN AND/OR PAYMENT	*Taxpayer or designate submits payments at www.sctax.org*	*SC1120CDP, SC1120V, and SC1120T*	*EFW and/or Credit Card (VISA and MasterCard ONLY)*
EFT - PAYMENT ONLY	*Taxpayer transmits payment through SC DOR vendor or their financial institution.*	*SC1120CDP, SC1120T, and Corp License Fee*	*ACH Debit or ACH Credit* *D-128*

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TAX TYPE	**DESCRIPTION**	**PAYMENTS/RETURNS**	**TYPE PAYMENT ACCEPTED**
SALES AND USE - ST3 and ST388, ST389, ST455, or ST501			
SALES EDI - RETURN AND PAYMENT	*Electronic return transmitted through third party software by tax preparer or taxpayer*	*ST-3, ST-388, ST-389, ST-455, and ST-501*	*ACH Debit or ACH Credit* *D-137*
ESALES - RETURN AND PAYMENT	*Taxpayer or designate submits return and payment at www.sctax.org*	*ST-3, ST-3Z, ST-388, ST-389, ST-455, and ST-501*	*EFW or Credit Card (VISA and MasterCard ONLY)* *D-128*
BUSINESS TELEFILE - RETURN ONLY	*Direct file by phone using interactive voice response to SC DOR*	*Zero gross sales and use ONLY*	*No Payment*
WITHHOLDING - WH1601/WH1605 and/or WH1606			
EFT - PAYMENT ONLY	*Taxpayer transmits payment through SC DOR vendor or their financial institution*	*WH-1601*	*ACH Debit or ACH Credit* *D-128*
EPAY - PAYMENT ONLY	*Taxpayer or designate submits payroll payment at www.sctax.org*	*WH-1601*	*EFW or Credit Card (VISA and MasterCard ONLY)*
EWITHHOLDING - RETURN ONLY	*Taxpayer or designate submits WH-1605 and/or WH-1606 at www.sctax.org*	*WH-1605 and/or WH-1606…payment only if short on payments for quarter*	*EFW or Credit Card (VISA and MasterCard ONLY)*
BUSINESS TELEFILE - RETURN ONLY	*Direct file by phone using interactive voice response to SC DOR*	*WH-1605 and/or WH-1606*	*No Payment*
BATCH WITHHOLDING - RETURN ONLY	*Taxpayer or designate submits WH-1605 and or WH-1606 using third party software in batch process.*	*WH-1605 and/or WH-1606*	*No Payment*

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TAX TYPE	DESCRIPTION	PAYMENTS/RETURNS	TYPE PAYMENT ACCEPTED
PARTNERSHIP - SC1065			
2D BARCODE - RETURN ONLY	*Tax preparer or partnership uses tax preparation software that generates a paper return with a 2D barcode printed the return. The return is received through the mail, but the data on the return is lifted out of the 2D barcode and into the processing system without manual keying*	*SC1065*	*Paper check may be attached to hard copy of 2D Barcode return.*
DELINQUENT			
EPAY - PAYMENT ONLY	*Taxpayer or designate issued a receivable or on payment plan for any tax type*	*FS-100, ACL-017, C-133, C-293, AND FS-44*	*EFW or Credit Card (VISA and MasterCard ONLY)*
MOTOR FUEL			
EFT - PAYMENT ONLY	*Taxpayer transmits payment through SC DOR vendor or their financial institution.*	*Payment accompanying return*	*ACH Debit or ACH Credit*
MOTOR FUEL EDI - RETURN ONLY	*Electronic return transmitted through third party or proprietary software by taxpayer*	*L-2119*	*No Payment*
MISCELLANEOUS			
EFT - PAYMENT ONLY	*Taxpayer transmits payment through SC DOR vendor or their financial institution.*	*Admissions, Deed Recording Fees, DryCleaning, 911 User fees, Tobacco, etc*	*ACH Debit or ACH Credit*

GLOSSARY OF TERMS

Term	Definition
EDI	*EDI is short for Electronic Data Interchange. EDI provides a means to exchange information electronically.*
EFT	*EFT is short for Electronic Funds Transfer. EFT provides for the electronic payment and collection of money.*
EFW	*EFW is short for Electronic Funds Withdrawal. SC DOR utilizes this term as it is the same term the IRS uses. EFW is just another name for Bank Draft or ACH Debit.*
ACH CREDIT	*ACH Credit is where the taxpayer pushes the money out of their bank account into the State's account. This is done by a bank online bill pay similar to what you may use to pay utilty bills, etc.*
ACH DEBIT	*See EFW.*
FEDSTATE ELF	*The taxpayer's return is filed by a preparer using a third party software package (H & R Block, Liberty, Jackson Hewitt, etc).*
FEDSTATE ONLINE	*Taxpayer utilizes an online tax preparation and efiling software to file their individual income tax return. The most popular programs are TurboTax by Intuit, TaxCut by H & R Block and TaxSlayer.*
THIRD PARTY SOFTWARE	*Third party software is any filing/payment product developed by an outside company in cooperation with SC DOR resulting in the indirect filing of payments/returns with South Carolina. SC DOR considers all individual income tax software products to be third party as well as all sales tax filing products outside of ESales to be third party.*
RAL	*RAL is short for Refund Anticipation Loans. They are high interest loans that allow the taxpayer to get their federal refund back in about two days or less, but at a high cost. Fees for the RAL are typically removed from the federal refund amount, but could be removed from the state refund. The taxpayer does NOT get the state refund any quicker by going the RAL route.*
DIRECT DEPOSIT	*The placement of an individual income tax return refund from South Carolina directly in the bank account of a taxpayer/spouse.*
RTN	*Short for Routing Transit Number. The RTN is the first set of numbers between the funky symbols on the bottom of your personal check. RTNs on deposit slips are not honored by the ACH network.*
BAN	*Short for Bank Account Number. Typically, the second set of numbers between the funky symbols at the bottom of a personal check. Business checks can have BANs first and RTNs second.*

NOTE: ONLY THE RETURN TYPES AND FORMS LISTED CAN BE FILED EITHER BY ELECTRONIC OR 2D BARCODE FILING METHODS.