

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING

SC8453(Rev. 4/1/25)
3299

dor.sc.gov

Print or type	First name and middle initial	Last name	Your social security number
	Spouse's first name, if married filing jointly	Last name	Spouse's social security number
	Mailing address (number and street, PO Box)		Daytime phone number
	City	State	ZIP

Part I Information from your SC1040, Individual Income Tax Return

1. Federal taxable income (line 1 of your SC1040)	1	00
2. SC tax (line 15 of your SC1040)	2	00
3. Use Tax (line 26 of your SC1040)	3	00
4. Total Tax (add line 2 and line 3)	4	00
5. SC Income Tax withheld (add line 16 and line 20 of your SC1040)	5	00
6. Refundable credits (add line 21 and line 22 of your SC1040)	6	00
7. Refund (line 30 of your SC1040)	7	00
8. Balance due (line 34 of your SC1040)	8	00

Part II Bank information for Refund or Balance Due

9. Routing number (RTN)

Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32.

10. Bank account number (BAN)

1-17 digits

11. Type of account: ☐ Checking ☐ Savings

For Balance Due:

12. Payment withdrawal date _____ Payment withdrawal amount \$ _____

Part III Declaration of taxpayer

13. ☐ a. I consent for my refund to be directly deposited as designated in Part II. I declare that the information on line 1 through line 8 is correct. If I filed a joint return, this is an irrevocable appointment of my spouse as an agent to receive the refund.
- ☐ b. I authorize the South Carolina Department of Revenue (SCDOR) and its designated agents to initiate an ACH Debit request to my bank account, provided in Part II, for payment of the South Carolina taxes I owe. I authorize my bank to debit my account for the requested funds and consent to the sharing of financial information between institutions for the purpose of resolving issues related to my payment.

If the SCDOR does not receive full and timely payment of my tax liability, I understand that I am responsible for the balance due, including all penalties and interest.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. This declaration is based on all information of which the preparer has any knowledge.

Do not submit a copy of this form to the SCDOR. Return the signed copy to your paid preparer. Keep a copy with your tax records.

Your signature	Date	Spouse's signature (If married filing jointly, BOTH must sign)	Date
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Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have received the above taxpayer's return and the information is complete and accurate to the best of my knowledge. I have obtained the taxpayer's signature on this form before submitting their SC1040 to the SCDOR. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the SCDOR and have followed all other requirements described in the IRS Pub. 1345 Authorized IRS e file Providers of Individual Income Tax Returns, and requirements specified by the SCDOR. If I am the preparer, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge. **I understand I do not mail the SC8453 to the SCDOR. I am required to keep the SC8453 and the supporting documents for three years.**

ERO's Use Only	ERO signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	PTIN
	Firm name (or yours if self-employed), address, ZIP				FEIN
					Phone
Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed ☐	PTIN	
	Firm name (or yours if self-employed), address, ZIP				FEIN
					Phone

INSTRUCTIONS

You must:

- complete the SC1040 before you complete the SC8453
- complete the SC8453 before any signing of the SC8453

Filing the SC8453

Your ERO or transmitter must keep the signed SC8453, state W-2 and 1099 forms, and supporting documents for three years from the due date of the return or the date the return was electronically filed, whichever is later.

If you file your return electronically without using a paid preparer, keep the signed SC8453, state W-2 and 1099 forms, and supporting documents for three years after the due date.

Do not mail the SC8453, state W-2 and 1099 forms, and supporting documents to the SCDOR unless requested.

Line Instructions

Social Security Number, name, address, and phone number:

- Enter your SSN.
- Enter your name and mailing address as shown on your SC1040.
- If you are married and filing a joint return, enter your spouse's name and SSN.
- Enter your daytime phone number with area code.

Part I - Information from your SC1040

Line 1: Enter your federal taxable income from line 1 of your SC1040.

Line 2: Enter your SC tax from line 15 of your SC1040.

Line 3: Enter your Use Tax from line 26 of your SC1040.

Line 4: Add line 2 and line 3.

Line 5: Enter the total of your SC Income Tax withheld from line 16 and line 20 of your SC1040.

Line 6: Enter the total of your Refundable Tax Credits from line 21 and line 22 of your SC1040.

Line 7: If you are claiming a Refund, enter the amount from line 30 of your SC1040.

Line 8: If you have a Balance Due, enter the amount from line 34 of your SC1040.

Part II - Bank information for Refund or Balance Due

Enter your bank information to receive your refund by direct deposit or to pay your balance due electronically through ACH Debit.

Getting a refund? Direct deposit is fast, accurate, and secure!

With direct deposit, you:

- get your refund deposited directly into your bank account, giving you the fastest access to your refund.
- help save tax dollars.
- don't have to worry about mail processing.

Have a balance due? Pay electronically!

- The quickest, easiest way to pay is using our free online tax portal, **MyDORWAY**, at **dor.sc.gov/pay**. Select **Individual Income Tax Payment** to get started.
- Pay your Balance Due electronically by ACH Debit. The SCDOR will make a request to your bank, using the information provided in Part II, for payment of the South Carolina taxes you owe. Your bank will automatically debit your account for the requested funds. No additional action is needed on your part!
- You can mail your payment with the SC1040V, Individual Income Tax Payment Voucher. Make the check payable to the SCDOR. Include your name, SSN, SC1040-V, and tax year in the memo. **Do not send cash.**

If you file your return electronically by the April 15 due date and pay your balance due electronically by May 1, you won't be charged penalties and interest. If you don't meet these requirements, penalties and interest will be charged from the tax due date until you file and pay.

Line 9: The routing number (RTN) must contain nine digits. If the RTN does not begin with 01 through 12, or 21 through 32, the direct deposit or ACH Debit request will be rejected.

Line 10: The bank account number (BAN) can contain up to 17 alphanumeric characters. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

Line 11: Check the box for the account type.

Line 12: Enter the payment withdrawal date and the payment withdrawal amount for the ACH Debit. If you don't file your return electronically by the April 15 due date and pay your balance due electronically by May 1, penalties and interest will be charged from the tax due date until you file and pay.

You must provide your paid preparer or ERO with proof of your bank information. This can be done with a voided check or a statement from the bank preprinted with your name, the bank's routing number, and your bank account number.

The account you use cannot include the name of any other person unless you are married filing jointly or married filing separately and your spouse is listed on the account.

The SCDOR is not responsible when a financial institution refuses a direct deposit for any reason.

Part III - Declaration of taxpayer

Line 13: You **must** check the appropriate box to:

- receive your refund by direct deposit, or
- pay your balance due electronically by ACH Debit.

Do not check the box if you are paying your balance on MyDORWAY.

After your SC1040 is prepared and before the return is transmitted, you and your spouse (if married filing jointly) must verify the information on the SC1040 and sign and date the completed SC8453. The ERO must provide you with a copy of the completed and signed SC8453.

If the ERO makes changes to your SC1040 after you signed the SC8453, but before it is transmitted, you must complete and sign a corrected SC8453.

Part IV - Declaration of Electronic Return Originator (ERO) and Paid Preparer

The ERO must sign the SC8453 and keep this form and the supporting documents for three years.

A preparer must sign the SC8453 in the space marked **Preparer signature**. If the preparer is also the ERO, do not complete the Preparer Section. Instead, complete the ERO section and check the box for **Check if also paid preparer**.

Do not mail the SC8453 to the SCDOR.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.