

1350



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

SC8453C(Rev. 4/1/25)
3415

dor.sc.gov

Print or type	Name of corporation		FEIN
	Mailing address (number and street, PO Box)		Phone number
	City	State	ZIP
			Tax Year

Part I Information from your Corporation Income Tax Return

1. Federal taxable income from ☐ SC1120 (line 1) or ☐ SC1120S (line 1)	1	00
2. Tax (SC1120, line 7 or SC1120S, line 10)	2	00
3. Total payments and refundable credits (SC1120, line 15 or SC1120S, line 14)	3	00

Part II Bank information for Refund or Balance Due

4. Routing number (RTN)

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

5. Bank account number (BAN)

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1-17 digits

6. Type of account: ☐ Checking ☐ Savings

For balance due:

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

Part III Declaration of Taxpayer/Corporation Officer

8. ☐ 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 3 is correct.
- ☐ 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 the tax liability, I understand that I am responsible for the balance due, including all penalties and interest.

I declare that I am an officer of the corporation listed above. I have compared the information on the corporate return with the information I provided to my ERO. To the best of my knowledge, this return and all attachments are true, correct, and complete. I consent to allow my ERO to send my return to the IRS and the IRS to send my return to the SCDOR.

Sign Here

Signature	Date
Title	☐ Paid Preparer Authorization:* Check here if the SCDOR may discuss the return with the preparer shown below.

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

I declare that I have reviewed the above corporation's return and to the best of my knowledge and belief, the information on this South Carolina Corporate Income Tax Return is true, correct, and complete.

I obtained the corporate officer's signature on the SC8453C before submitting the Corporate Income Tax return to the SCDOR. I provided the taxpayer with a copy of all forms and information to be filed with the IRS and the SCDOR, and have followed all requirements specified by the IRS and 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.

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

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

SC8453C INSTRUCTIONS

You must:

- complete the Corporation Income Tax return before you complete the SC8453C.
- complete the SC8453C before any signing of the form.

Filing the SC8453C

Your ERO or transmitter must keep the signed SC8453C 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 SC8453C and supporting documents for three years after the due date.

Do not mail the SC8453C and supporting documents to the SCDOR unless requested.

Line Instructions

FEIN, name, address, and phone number

- Enter your FEIN.
- Enter your name and mailing address as shown on your SC1120 or SC1120S.
- Enter your phone number with area code.

Part I - Information from your Corporation Income Tax return

Line 1: Mark the box for the form you are filing. Enter your federal taxable income from line 1 of the SC1120 or SC1120S.

Line 2: Enter your Tax from line 7 of the SC1120 or line 10 of the SC1120S.

Line 3: Enter your Payments and Refundable Credits from line 15 of the SC1120 or line 14 of the SC1120S.

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?

Paying online is quick and easy! Use our free online tax portal, MyDORWAY.

- To pay by ACH Debit:
 - log in to the MyDORWAY account and select **Make a Payment** under your Corporate Tax Account,
 - visit **dor.sc.gov/pay** and select **Business Income Tax Payment**, or
 - complete Part II and the SCDOR will make a request to your bank using the information provided 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!
- To pay by ACH Credit:
 - get started by logging in to your MyDORWAY account, select the **More** tab, then select **Request ACH Credit Banking Instructions**.

You can mail your payment with the SC1120-V, Corporate Income Tax Payment Voucher. Make your check payable to the SCDOR. Include your name, FEIN, tax year, and SC1120-V in the memo. **Do not send cash.**

Line 4: 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 5: 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 6: Check the box for the account type.

Line 7: Enter the payment withdrawal date and the payment withdrawal amount for the ACH Debit.

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 the corporation's name, the bank's routing number, and your bank account number.

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

Part III - Declaration of Taxpayer/Corporate Officer

Line 8: 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 or by ACH Credit.

After your Corporation Income Tax return is prepared and before the return is transmitted, you must verify the information on the return and sign and date the completed SC8453C. The ERO must provide you with a copy of the completed and signed SC8453C.

If the ERO makes changes to your Corporation Income Tax return after you signed the SC8453C but before it is transmitted, you must complete and sign a corrected SC8453C.

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

The ERO must sign the SC8453C and keep this form and the supporting documents for three years.

A preparer must sign the SC8453C 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 SC8453C to the SCDOR.

Keep this form for your records.