



SC DEPARTMENT OF REVENUE
2019
INDIVIDUAL DECLARATION OF ESTIMATED TAX

PAY YOUR SOUTH CAROLINA ESTIMATED TAX PAYMENTS

FREE OF CHARGE

Through our website

MyDORWAY at dor.sc.gov/pay



- Save time and paper!
- Safe, Secure, and Convenient!
- Available 24 hours a day/7 days a week
- Pay by credit card (MasterCard or VISA) or by electronic check.
- **NOTE:** A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the SC Department of Revenue should pay electronically per SC Code Section 12-54-250(A)(1)
- There are no transaction fees!
- View and print confirmation of your payment

FORM SC1040ES

(Rev. 12/12/18)

WORKSHEET AND RECORD OF ESTIMATED TAX PAYMENT

HOW TO COMPUTE YOUR ESTIMATED TAX (Nonresident - see special instructions below.)

Below is your Estimated Tax Worksheet with the tax computation schedule for computing estimated tax. Use your 2018 income tax return as a guide for figuring the estimated tax.

NONRESIDENT - SPECIAL INSTRUCTIONS

Use the 2018 SC1040 and Schedule NR as a basis for determining the **modified South Carolina taxable income** subject to an estimated tax. Enter the modified South Carolina taxable income on line 3.

2019 ESTIMATED TAX WORKSHEET

1. Enter amount of your federal taxable income from your 2019 federal Form 1040ES, line 3	1. \$ _____
2. South Carolina state adjustments (plus or minus). For purposes of the 110% rule, include Active Trade or Business Income.	2. \$ _____
3. South Carolina taxable income (line 1 plus or minus line 2).	3. \$ _____
4. Tax (Figure the tax on line 3 by using the Tax Computation Schedule in these instructions)	4. \$ _____
5. Enter any additional tax (SC4972 and/or I-335).	5. \$ _____
6. Add lines 4 and 5	6. \$ _____
7. Credits (Child and Dependent Care credit, Tax paid to other states credit, Two Wage Earner credit, etc.)	7. \$ _____
8. Subtract line 7 from line 6.	8. \$ _____
9. State income tax withheld and estimated to be withheld (including income tax withholding on pension, annuities, etc.) during the entire year 2019.	9. \$ _____
10. Balance estimated Tax (Subtract line 9 from line 8.) If \$100.00 or more, complete and file the payment-voucher along with your payment; if less, no payment is required at this time. Round off cents to the nearest dollar	10. \$ _____
<p>Caution: You are required to prepay at least 90% of your tax liability each year. If you prepay less than 90% of your actual tax liability, you may be subject to a penalty. See Section F of the instructions for penalty information.</p> <p>If you are unsure of your estimate, you may want to pay more than 90% of the amount you have estimated.</p>	
11. If the first payment you are required to file is:	
<p>Due April 15, 2019, enter 1/4 Due June 17, 2019, enter 1/2 Due September 16, 2019, enter 3/4 Due January 15, 2020, enter amount</p>	} of line 10 (less any 2018 overpayment applied to 2019 estimated tax). Enter here and on your payment-voucher
	11. \$ _____

2019 Tax Computation Schedule for South Carolina Residents and Nonresidents

TAX COMPUTATION SCHEDULE	Example of computation																															
<p>If the amount on line 3 of worksheet is: Compute the tax as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: right;">AT LEAST:</td> <td style="width: 33%; text-align: right;">BUT LESS THAN:</td> <td style="width: 33%; text-align: left;">Tax Owed:</td> </tr> <tr> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$3,030</td> <td style="text-align: left;">0%</td> </tr> <tr> <td style="text-align: right;">\$3,030</td> <td style="text-align: right;">\$6,060</td> <td style="text-align: left;">3% Times the amount less \$ 91</td> </tr> <tr> <td style="text-align: right;">\$6,060</td> <td style="text-align: right;">\$9,090</td> <td style="text-align: left;">4% Times the amount less \$ 152</td> </tr> <tr> <td style="text-align: right;">\$9,090</td> <td style="text-align: right;">\$12,120</td> <td style="text-align: left;">5% Times the amount less \$ 242</td> </tr> <tr> <td style="text-align: right;">\$12,120</td> <td style="text-align: right;">\$15,160</td> <td style="text-align: left;">6% Times the amount less \$ 364</td> </tr> <tr> <td style="text-align: right;">\$15,160</td> <td style="text-align: right;">or more</td> <td style="text-align: left;">7% Times the amount less \$ 515</td> </tr> </table>	AT LEAST:	BUT LESS THAN:	Tax Owed:	\$0	\$3,030	0%	\$3,030	\$6,060	3% Times the amount less \$ 91	\$6,060	\$9,090	4% Times the amount less \$ 152	\$9,090	\$12,120	5% Times the amount less \$ 242	\$12,120	\$15,160	6% Times the amount less \$ 364	\$15,160	or more	7% Times the amount less \$ 515	<p>South Carolina taxable income on line 3 of worksheet is \$15,240. The tax is calculated as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: right;">\$15,240 income from line 3 of worksheet</td> </tr> <tr> <td style="text-align: right;">X</td> <td style="text-align: right;">.07 percent from tax computation schedule</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$ 1,067 (\$1,066.80 rounded to the nearest whole dollar)</td> </tr> <tr> <td style="text-align: right;">-</td> <td style="text-align: right;">\$515 subtract amount from tax computation schedule</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$552 Enter this amount on line 4 of worksheet.</td> </tr> </table>		\$15,240 income from line 3 of worksheet	X	.07 percent from tax computation schedule		\$ 1,067 (\$1,066.80 rounded to the nearest whole dollar)	-	\$515 subtract amount from tax computation schedule		\$552 Enter this amount on line 4 of worksheet.
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RECORD OF ESTIMATED TAX PAYMENT

	Overpayment Credit on 2018 Return	Voucher 1	Voucher 2	Voucher 3	Voucher 4	Total All Columns
Date						
Amount						

**STATE OF SOUTH CAROLINA
INDIVIDUAL DECLARATION OF ESTIMATED TAX
INSTRUCTION AND WORKSHEET**

The enclosed declaration payment-vouchers are provided to file and pay your declaration of estimated tax. **Quarterly billings will not be made.** The payment-voucher must be attached to your payment for proper posting of the amount paid.

A WHO MUST FILE A DECLARATION: Every individual must file a declaration of estimated tax for 2019 if the expected total amount of tax owed when the income tax return is filed will be \$100.00 or more. Exceptions for filing a declaration are:

- (1) **Farmers and Commercial Fishermen** whose gross income from farming or fishing for 2018 or 2019 is at least two-thirds (66.67%) of the total gross income from all sources. These taxpayers may choose to pay all their estimated tax by January 15, 2020 or to file their 2019 SC1040 and pay the total tax due by March 2, 2020 instead of making four quarterly installments.
- (2) **Any Individual** whose prior year tax liability was zero (0) for a full 12 months.
- (3) **Any nonresident taxpayer** doing business in South Carolina on a contract basis when the contract exceeds ten thousand dollars (\$10,000) and the tax is withheld at the rate of two (2%) percent from each contract payment.

NOTE: You may be able to avoid making estimated tax payments by asking your employer to withhold more state tax from your earnings, if applicable. To increase your state withholding, file a new withholding exemption certificate W-4 with your employer. Retirees may make changes to their withholding through their pension provider.

B WHEN TO FILE YOUR ESTIMATED TAX: An individual taxpayer on the calendar year period will generally file a declaration of estimated tax voucher on April 15, 2019, June 17, 2019, September 16, 2019 and January 15, 2020. (FOUR EQUAL AMOUNTS)

(1) Other declaration filing dates if not required to file on April 15.

If the requirement is met after:
April 1 and before June 1
June 1 and before September 1
September 1

Filing due date is:
June 17, 2019
September 16, 2019
January 15, 2020

(2) Fiscal Year taxpayers must file their declaration of estimated tax vouchers on the 15th day of the 4th, 6th, and 9th months of the fiscal year and the first month of the following fiscal year.

C PAYMENT OF ESTIMATED TAX: Pay your estimated tax in four equal amounts on the required filing dates attached to the corresponding voucher; however, you may pay all of your estimated tax on April 15, when the first installment is due. Instead of making your last payment of estimated tax on January 15, you may file your completed income tax return by February 1 and pay in full the balance of all income tax owed. **Any overpayment of estimated tax claimed on your individual income tax return may be either refunded or credited to the next year.** **NOTE:** A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the SC Department of Revenue should pay electronically per SC Code Section 12-54-250(A)(1). You can pay your SC1040ES vouchers electronically using our free tax portal, MyDORWAY, at dor.sc.gov/pay. Pay with VISA, MasterCard, or by electronic check.

D JOINT VS. SINGLE DECLARATION: If you file a joint declaration, you must file a joint return.

NOTE: If you file a joint SC1040ES and file separate individual income tax returns you may experience delays in processing.

E DECLARATION ADJUSTMENT: If you find that the estimated tax is substantially increased or decreased as a result of (1) a change in income, (2) a change in exemptions or (3) a change in the income tax withholding, the adjusted declaration should be filed on or before the next filing date. A special form for adjusting your declaration will not be needed. Therefore you must use the regular declaration voucher for the filing period.

F PENALTY FOR FAILURE TO FILE AND PAY ESTIMATED TAX: You may be charged a penalty for not paying enough estimated tax, or for not making the payments on time in the required amount. The penalty does not apply if each required payment is timely and the total tax paid is at least 90% of the total tax due. No penalty will be due for underpayments attributable to personal service income earned in another state on which income tax withholding due to the other state was withheld. **Most taxpayers filing a declaration may also avoid penalty by paying 100% of the tax shown to be due on the return filed for the preceding taxable year.** You must have filed a South Carolina return for the preceding tax year and it must have been for a full 12-month year. However, the 100% rule is modified to be 110% of last year's tax liability for an individual with an adjusted gross income of more than \$150,000 as shown on the return for the preceding tax year. (To compute adjusted gross income use federal guidelines and make South Carolina adjustments.) Use SC2210 to compute the penalty.

G HOW TO USE THE PAYMENT VOUCHER:

- (1) **TYPE OR PRINT** your name, address and social security number in the space provided.
 - (2) Enter the amount shown on line 11 of the worksheet on the payment amount line. If no payment amount is due, no SC1040ES needs to be filed.
 - (3) Place an X in the box by the quarter for which this payment is to be applied.
 - (4) Cut along dotted line.
 - (5) Attach your check or money order, made payable to the South Carolina Department of Revenue, to the payment voucher.
- Mail the payment voucher and remittance to the SC Department of Revenue, IIT Voucher, PO Box 100123, Columbia, SC 29202.

VERY IMPORTANT -- Fill in the Record of Estimated Tax Payments so you will have a record of all payments made. **The Department will not mail you a statement showing the amount of estimated tax paid during the year.**

Place an X in the box for composite filer if this payment will be claimed on a composite return filed for nonresident partners/shareholders of a partnership/corporation.



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Your Social Security Number	Spouse's Social Security Number (if joint)	Composite Filer <input type="checkbox"/>	Mark Quarter with X (Required) <input type="checkbox"/> 1st Qtr Jan, Feb, Mar <input type="checkbox"/> 2nd Qtr Apr, May, Jun <input type="checkbox"/> 3rd Qtr Jul, Aug, Sep <input type="checkbox"/> 4th Qtr Oct, Nov, Dec
Name and Address (include spouse's name if joint)			PAYMENT AMOUNT _____ . 00

Pay online by credit card or electronic check using our free tax portal, MyDORWAY, at dor.sc.gov/pay. If filing by paper, mail this form with check or money order (include Social Security Number) payable to: **SC Department of Revenue, IIT Voucher, PO Box 100123, Columbia SC 29202**

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INSTRUCTIONS FOR ADJUSTING YOUR DECLARATION

1. Recalculate the Estimated Tax Worksheet using the corrected amounts of income, deductions and exemptions from your federal information. Remember to round cents to the nearest dollar.
2. Fill out the Adjusted Declaration Schedule to determine the amount to be paid.
3. Place an X in the box by the quarter for the filing period and insert the payment amount.
4. Tear off payment-voucher at the perforation and mail with your payment.

2019 ADJUSTED DECLARATION SCHEDULE (Use if the estimated tax changes after you file your declaration.)			
1.	Adjusted estimated tax enter here	1.	
2.	Less (A) Amount of 2018 overpayment elected for credit to 2019	2A.	
	(B) Estimated tax payments to date	2B.	
	(C) Total of lines 2(A) and (B)	2C.	
3.	Unpaid balance (subtract line 2(C) from line 1)	3.	
4.	Amount to be paid (line 3 divided by number of remaining filing dates) Enter here and on payment-voucher under Amount of Payment	4.	

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 SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

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Name and Address (include spouse's name if joint)			PAYMENT AMOUNT _____ . 00	

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