

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
TENTATIVE CORPORATION TAX RETURN
AND CONDITIONAL EXTENSION

SC1120-T
(Rev. 4/9/09)
3096

INSTRUCTIONS FOR TENTATIVE CORPORATION TAX RETURN

If any corporate income tax or license fee is anticipated to be due, a request for an extension of time must be filed using SC1120-T, on or before the day that the tax return is due. No refund will be issued from a tentative return. Any amounts shown to be due on this form must be paid when the SC1120-T is filed. A penalty will be incurred for failure to pay at least ninety percent (90%) of the total tax due by the original due date.

If no income tax or license fee is anticipated to be due, and the taxpayer has requested a federal extension of time to file a federal income tax return, the department will accept a copy of a properly filed federal extension if the corporate return is received within the time extended by the Internal Revenue Service.

A copy of the federal or South Carolina extension(s) must be attached to the return when filed. The Department may allow an extension of time not to exceed six months.

For consolidated return filers: File a **Single Tentative Return** and attach a schedule listing the corporations to be included in the return. The license fees are computed separately and then added. Fee cannot be less than \$25 per taxpayer. **Failure to list members of the affiliated group may result in the group's inability to elect to file a consolidated return.** The license fee is not applicable to savings and loan associations or banks. A federal extension will be accepted if all corporations filing in South Carolina are included in one or more federal extensions.

Mail to: SC Department of Revenue, Corporation, Columbia SC 29214-0006. Include Business Name, FEIN and SC File Number on Check.

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SC CORPORATE FILE #	INCOME ACCT PERIOD END (MM-YY)		
		1. Tentative Tax Based on Net Income,	.00
		2. LESS: Estimated Tax Payments,	.00
		3. Tentative Tax Due, 14-0804	.00
		4. Total Capital and Paid in Surplus x .001 plus \$15.00 but not less than \$25.00 Tentative License Fee, 14-0401	.00
		5. Balance Remitted,	.00

FEIN
Corporate Name and Address

CHECK IF:

☐	Foreign Not USA
☐	Tax EXEMPT
☐	Consolidated Return (Attach a schedule listing each member.)
☐	Bank or S & L
☐	QSSS Election (Attach a schedule listing each member.)
☐	Utility or Electric Cooperative

Signature _____ Date _____

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