



# Electronic Filing of Sales, Use, Accommodations, and Local Taxes

XML Taxpayer Program Guide

Distribute this guide to all appropriate personnel

# Program Overview

The South Carolina Department of Revenue (SCDOR) has designed an electronic filing program (EFT/XML) for the transmission of your payment and the filing of your sales, Use, Accommodations, and Local Taxes.

Electronic payments can be made by using the ACH (Automated Clearing House) debit or credit methods.

Advantages of participating in EFT/XML include:

- Eliminating paperwork, including printing, completing, and mailing paper returns and checks
- Reducing the chance of loss, theft, errors, or delays in delivering and processing returns and payments
- Accurate timing of payments from your bank accounts
- Comprehensive audit trail for returns and payments
- Additional \$100 in discounts
- Safety and security
- Manifests that show file acceptance or rejection

## Program Requirements

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You may already have tax preparation or filing software with one of our authorized vendors. See our approved South Carolina vendors list on page 7 with their contact information.

If you wish to write your own software or prepare your return from an XML translator or other program used in your organization, review our Implementation Guide for Software Developers, available at

[dor.sc.gov/services-site/Pages/Available-Services-Tax-Pro.aspx](https://dor.sc.gov/services-site/Pages/Available-Services-Tax-Pro.aspx).

## Contact Personnel

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SCDOR

For more information on Sales Tax..... [dor.sc.gov/sales-and-use](https://dor.sc.gov/sales-and-use)

Email..... [XML@dor.sc.gov](mailto:XML@dor.sc.gov)

Help Desk ..... 1-803-896-1715

### Additional Help

Manifest questions ..... Call your software vendor

BSWA (XML structure/file receipt questions)..... 1-281-342-2646

## Program Participation

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Taxpayers who file Sales, Use, Accommodations, and Local Taxes may participate in this program.

Those paying \$15,000 or more per month must file and pay electronically. The SCDOR encourages all taxpayers to file and pay taxes electronically, because it is the most efficient method. Beginning October 1, 2022, taxpayers must file and pay all Accommodations Tax returns electronically.

**You must file both the return and payment electronically. You cannot choose to file one part electronically and the other part by paper.**

- The ST-3 and ST-389 must be filed in the same manner
- The ST-388, ST-3T, and ST-389 must be filed in the same manner

To register, complete the [D-137, Registration Application Electronic Funds Transfer \(EFT\) Extensible Markup Language \(XML\)](#), and email it to [XML@dor.sc.gov](mailto:XML@dor.sc.gov).

To register a new location, obtain a Retail License at [dor.sc.gov/register](http://dor.sc.gov/register).

## Payment Options

There are two primary payment options: debit and credit.

### ACH Debit

Under this option, you authorize the SCDOR to electronically transfer tax payments from your bank account into the state's bank account. Entering your bank account information into the tax filing software and transmitting it to BSWA initiates the transaction. The bank account information includes your ABA (American Bank Association) Routing/Transit Number and your bank Account Number.

Please contact your financial institution to verify your ABA Routing/Transit Number for electronic funds transfers.

There is no cost to you for an ACH Debit transaction.

Transmitting your tax return electronically to BSWA authorizes the SCDOR to debit your bank account for the amount and on the date specified.

An ACH Debit transaction can be "warehoused" or stored for up to 45 days.

To avoid penalty and interest charges for late payment, you must send your tax return and payment authorization to BSWA by the due date.

This option is the most accurate and results in fewer errors and delays in processing.

### ACH Credit

This option allows you to initiate ACH transfers using the Cash Concentration and Disbursement Plus (CCD+) format. If you choose this method, you must initiate the electronic payment with your financial institution by 11:59 p.m. on the due date so that the SCDOR receives the funds by the banking day following the due date. You must arrange this directly with your financial institution.

You must set up ACH Credit transactions with your bank. We recommend that you contact your bank first to determine what ACH origination services they provide and the costs. Your bank may also provide information regarding their cut-off times and warehousing capabilities. You may be able to generate your payment in advance of the due date.

**Remember: ACH Credits are not the same as Fedwires.**

Additional costs apply to using ACH Credit transactions and are the responsibility of the taxpayer or business initiating the payment.

Upon approval of your D-137, the SCDOR will provide you with the state's bank Account Number and Routing/Transit Number to initiate an ACH Credit for your Sales, Use, Accommodations, and Local Taxes.

If you are already using EFT to pay other taxes with South Carolina, **do not** use the bank account number you were given for those EFT transactions. If you use that account for your Sales, Use, Accommodations, and Local Taxes, we will not process the payment for those taxes. You may receive a notice of failure to pay.

The ACH Credit option creates the most errors and delays in processing, which may result in additional penalties.

## Special Instructions for ACH Credit Transactions

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### **Give to your treasury personnel who initiate credits.**

For ACH Credit transactions, you will use the CCD+ record format that is standard for most state tax payments. All taxpayers submitting CCD+ transactions must verify that the 7 record (addenda) contains the proper information. The CCD+ format and description are below to verify that your information is formatted correctly.

Pay special attention to the following two fields:

- The Taxpayer ID field must contain the taxpayer's 9-digit FEIN or SSN. (Do not include the hyphens)
- The Sales Tax- Tax Type to be used should be 14701.

### **CCD+ record format and explanation of the data elements**

- Description of fields:
  - 705TXP\*Taxpayer ID\*Tax Type\* Period end date (YYMMDD)\*T- tax\*amt\*P- penalty\*amt\*I- interest\*amt\
- 7 record (addenda) example:
  - 705TXP\*123456789\*14701\*220131\*T\*100\*P\*0\*I\*0\

When we send you the instructions containing our bank account information, we will also remind you of your FEIN or SSN. Verify it against your records.

If you have any problem identifying the number, email the Help Desk at [XML@dor.sc.gov](mailto:XML@dor.sc.gov).

**Please contact your financial institution now with these special instructions. They may have to change your ACH originating software to allow you to correctly generate your ACH Credit.**

## Fedwires

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Fedwires are for emergency use only. They must be pre-approved when an ACH Credit cannot be sent by you or your financial institution.

To avoid possible penalty and interest charges for late payments, do not use Fedwires without pre-approval by the SCDOR.

## Changes

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### Changing payment methods

You may change the method of payment from ACH Debit to ACH Credit, or vice versa. You must submit a new D-137 for approval.

### Changing financial institutions

For ACH Credit, conduct a prenote at least 10 days prior to the next due date. Allow 10 days from the time you transmit your test for prenote processing.

## Due Dates and Penalties

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To ensure timely filing and payment, you must initiate your electronic transmission to BSWA by the due date.

### Holidays and Weekends

If a due date falls on a holiday or weekend, you must make the tax return and payment prior to 11:59 p.m. on the first business day following the weekend or holiday. Timely returns and payments are based on the date of receipt of the electronic return/payment by BSWA.

### Penalties and Interest

Failure to file returns and make electronic payments on time will subject you to penalty and interest as prescribed by law.

- The postmark date is the date of receipt of the electronic transmission by BSWA. You will receive a Manifest acknowledgment to confirm this receipt.
- The payment date is the settlement/deposit date of funds in the state's bank account.

# Instructions for Payment Testing

## ACH Debit

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No testing is required.

## ACH Credit

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Conduct an ACH Credit prenote transaction with your financial institution. If there is a problem, your financial institution will notify you. You can contact our office to verify the status of your prenote within 10 days. Remember to download your manifest for verification of the acceptance of your return.

## Instructions for Production

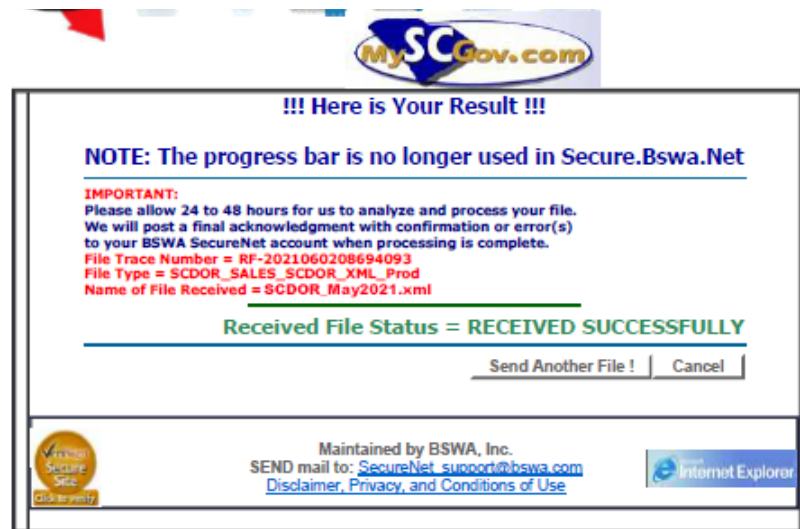
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After keying your return to the translation software or downloading from a tax preparation package, ensure the following before transmitting your production return:

- Your return is keyed in dollars and cents, including a period between the dollars and cents amounts. (No rounding is allowed)

- You have noted this is a production return in the return file with a “P”.
- If you are using ACH Debit, you have recorded your payment information before transmitting.
- If you are using ACH Credit, you have notified your financial institution of your payment order. The credit should be sent by 11:59 p.m. on the due date so that funds deposit in the SCDOR bank account by the banking day following the due date.
  - Include your 9-digit FEIN or SSN as your Taxpayer ID. (Do not include hyphens)
  - You cannot recall your transmission.
  - Send one return per file number.
  - Send one payment per FEIN.

When you first transmit your return, you will receive an email notification from BSWA stating that they have received your return. This is not the actual acceptance of your return.



## Manifest

When sending a production return, it is essential that you log into your account and download the Manifest.

Shortly after the return is submitted, BSWA will pull it for initial editing. The Manifest reflects whether the return passed the initial edits and BSWA can read it. If the return is acceptable, BSWA will send a second email back to the point of origin containing a link to click on taking you to the Manifest. A successful Manifest will have no error codes and counts as the postmark for the receipt of your return. If BSWA can process your return, but there are translator errors, they will send an email with the link directing you to the manifest containing the errors showing why the file failed.

Please note, all Manifest emails are sent back to the point of origin. If a taxpayer sends the file, the Manifest email will go back to the taxpayer. If you have a vendor that sends the file, the Manifest email will go back to the vendor and the vendor will be responsible for notifying the taxpayer that the file failed due to errors.

You should receive your Manifest within one business day of BSWA pulling your return for processing. If you do not receive it within one business day, call BSWA at 1-281-342-2646. Do not resend your submission.

Please note there is no processing done on federal holidays.

The Manifest email will contain a link to the Manifest itself, which has a line showing whether the submission was accepted by BSWA.

- **Accepted example:**

```
<AcceptanceStatus>A</AcceptanceStatus>
```

- **Rejected example:**

```
<AcceptanceStatus>R</AcceptanceStatus>
<ContainedAlerts>>false</ContainedAlerts>
<CompletedValidation>>false</CompletedValidation>
<ErrorList errorCount="1">
  - <Error errorId="1">
    <DocumentID>00000117000012022039</DocumentID>
    <ErrorMessage>E006 - SoftwareID Invalid</ErrorMessage>
    <RuleNumber>E006</RuleNumber>
    <Severity>REJECT</Severity>
```

If the line shows A, then the SCDOR will receive your file. If it shows R, you will receive a reason for the rejection. You must correct the error and upload the file again for processing.

It is important to always view your Manifest when you receive the email from BSWA. This will assist you in avoiding late filings, which result in penalties and the denial of your discount. You do not need the email to view your Manifest; you can also retrieve it by logging in and selecting **Receive File**.

If your file has been accepted, there will be a confirmation number in the **Temp ID** segment of the Manifest.

If you are a debit filer, your return will not be viewable in MyDORWAY until after the money has settled. The SCDOR will receive the return the following business day, process it, and then post it.

## EFT/XML Transmission Questions

[What must I do if I have a problem initiating an ACH Credit?](#)

Your credit letter provides details on the proper formatting of your ACH Credit payment. Review the letter and verify you are using the correct information. If you continue to have errors, contact us at [XML@dor.sc.gov](mailto:XML@dor.sc.gov) or 803-896-1715.

[Can one electronic transmission and one payment transaction be made for multiple locations?](#)

Yes, if you are preparing returns for more than one location under the same FEIN or SSN, you can make an ACH credit or debit payment from one bank account. Call the EFT/XML Help Desk for instructions. You should verify this capability with your software vendor.

### How can I recover funds erroneously transmitted?

If you have sent an ACH Credit, you may be able to reverse the payment. Check with your financial institution for instructions. If a reversal is not possible, or if you use ACH Debit, visit [dor.sc.gov/tax/sales](https://dor.sc.gov/tax/sales) and select Refund Procedures for more information.

### How do I correct filing or payment errors?

You must file an amended return to correct filing errors. You can submit amended returns via MyDORWAY.

### Can a transaction be canceled after it is transmitted to BWSA?

No.

### What should I do if I encounter transmission problems?

BSWA provides Help Desk assistance from 8:00 a.m. to 4:00 p.m. CST to assist you. If you encounter communication difficulties, call 1-281-342-2646.

### What should I do if I open additional business locations after I start filing through the EFT/XML program?

If you are planning to open a location requiring a new Retail License, apply through MyDORWAY at [dor.sc.gov/register](https://dor.sc.gov/register). Once you register, you can add taxes for a different location of the business under the same FEIN or SSN through the Sales EFT/XML program. If your new business has a different FEIN or SSN, report the tax filings for the new business in a different file through the Sales EFT/XML program.

### Who pays for the cost of the transmission of the return and the ACH Debit?

The SCDOR pays all transmission and ACH Debit charges at this time.

### Who pays for the cost of the transmission of the return and the ACH Credit?

The taxpayer pays all transmission and ACH Credit charges.

### Is warehousing of the return available?

Yes. Credit returns can be warehoused up to 20 calendar days. Debit returns and payments can be warehoused up to 45 calendar days.



South Carolina Department of Revenue  
EFT/XML Help Desk List of Participating Vendors

Software Vendors Name/Address	Contact Person	Telephone/Fax	Website/Email
Avalara PO Box 8427 Baton Rouge, LA 70884		877-780-4848 ext. 2	<a href="http://avalara.com">avalara.com</a> <a href="mailto:support@avalara.com">support@avalara.com</a>
Avalara Mylodge Tax PO Box 3089 Greenwood Village, CO 80155-3089 (Accommodations Tax Only)		1-303-220-0183	<a href="mailto:memberservices@hotspottax.com">memberservices@hotspottax.com</a>
CCH (Wolters Kluwer) 9111 E Douglas Ste. 200 Wichita, KS 67207	Russell Stultz	1-866-513-2677	<a href="http://salestax.com">salestax.com</a> <a href="mailto:support@salestax.com">support@salestax.com</a>
CORPTAX, LLC (CORPSales) 21550 Oxnard St Ste 1100 Woodland Hills, CA 91367-7106	Dale Deobler	1-818-316-2471 1-847-236-8011	<a href="http://corptax.com">corptax.com</a> <a href="mailto:ddeobler@corptax.com">ddeobler@corptax.com</a>
Ryan LLC The Center at Corporate Dr. 25 Corporate Dr. Ste 200 Burlington, MA 01803	Eva Craig	781-359-3800 ext. 34-8819	<a href="mailto:eva.craig@ryan.com">eva.craig@ryan.com</a>
Sovos 401 Edgewater Place, Suite 260 Wakefield, MA 01880-6210	Kelly LeBlanc	1-877-829-9273 1-781-557-2606	<a href="mailto:salestaxware@taxware.com">salestaxware@taxware.com</a>
Thomson Reuters (ONESOURCE) 2395 Midway Rd M/S 515 Carrollton, TX 75006	Ehimen Orukpe	1-678-718-1111 1-777-956-0700	<a href="mailto:ehimen.orukpe@thomsonreuters.com">ehimen.orukpe@thomsonreuters.com</a>
Vertex Inc. 2301 Renaissance Blvd King of Prussia, PA 19406		1-800-281-1900	<a href="http://vertexinc.com">vertexinc.com</a> <a href="mailto:support@vertexinc.com">support@vertexinc.com</a>