

State of South Carolina
Department of Revenue



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October 13, 2022

The Honorable Shane R. Martin
Post Office Box 142
Columbia, SC 29202

RE: 2022 Rebate Update

Dear Senator Martin:

I'm pleased to inform you we are on schedule to issue tax rebates to approximately 1.5 million eligible taxpayers, as set forth in legislation (S.1087) passed in June.

We have worked diligently over the past three months to develop a seamless process to deliver timely rebates. Our plan is to issue approximately 100,000 rebates each business day beginning in November. Currently, we're estimating 1 million rebates will be sent by direct deposit and 500,000 by paper check. All eligible taxpayers who file their SC Individual Income Tax return by October 17, 2022, will receive their rebate no later than December 31, 2022.

Our team is currently working to determine the maximum rebate per taxpayer. As you may recall, the legislation authorizes a maximum rebate amount of \$700 unless there are remaining funds from the allocated \$1 billion. In addition, we are instituting heightened security measures to prevent potential tax scams and fraud.

In conjunction with the IRS, we moved the filing deadline for income tax returns with valid extensions to February 15, 2023, to assist taxpayers impacted by Hurricane Ian. Therefore, we will issue rebates in two groups:

- Group 1 – Taxpayers who file their 2021 SC Individual Income Tax return by October 17 will receive their rebate by December 31, 2022.
- Group 2 – Taxpayers who file after October 17, 2022, but by February 15, 2023, will receive their rebate by March 31, 2023.

To keep taxpayers informed, we have implemented the following:

- **We established a dedicated rebate phone bank** that will operate through the end of the year. Our phone bank for the \$50 rebate in 2019 received more than 16,000 calls. We are expecting a much higher call volume since the 2022 rebate is significantly greater.
- **Taxpayers can also email us at SCrebate@dor.sc.gov** for help with rebate questions and to update their contact information.
- **We created a new form, the SC5000, for taxpayers to send address change requests** specifically for their rebate check. This form is mainly for taxpayers who may have moved since filing their 2021 SC Individual Income Tax return.
- **Through our dedicated webpage, dor.sc.gov/rebate-2022,** taxpayers will find everything they need to know about the rebate, including eligibility requirements, videos, and a timeline.
- **A new, online rebate tracker tool** will be available in November so taxpayers can quickly check the status of their rebate.
- **We will keep our taxpayers updated with rebate news releases, social media posts, and newsletters** and will continue these public outreach efforts as long as needed.

Attached for your reference is an informational sheet you may find helpful if you receive questions. The latest rebate information is also available on our website at dor.sc.gov/rebate-2022.

Yours very truly,



W. Hartley Powell
Director

Enclosure

South Carolina's 2022 REBATE



Eligibility Requirements

- Taxpayers who file their 2021 SC Individual Income Tax return by October 17 will receive their rebate by December 31, 2022. Taxpayers who file after October 17, 2022, but by February 15, 2023, will receive their rebate by March 31, 2023.
- You must have SC Individual Income Tax liability for tax year 2021.

Rebate Amount

- Your 2021 SC Individual Income Tax return will be used to determine the amount of your rebate.
 - **line 15 – (line 21 + line 22) = tax liability**
 - If your tax liability is zero, you will not receive a rebate.
 - If your tax liability is below the maximum rebate cap, your rebate will equal your tax liability.
 - If your tax liability is equal to or above the maximum rebate cap, your rebate will be equal to the cap amount.
- The maximum rebate cap will be determined after October 17.

Receiving Your Rebate

Rebates are issued in the same way that you received your refund this year.

- If you received your refund by direct deposit, your rebate will be issued to the same bank account used for your refund.
- Paper checks will be issued if:
 - You received your 2021 refund by debit card or paper check.
 - You received your 2021 refund by direct deposit to a prepaid or pay-as-you-go debit card.
 - You did not receive a refund.
 - You received your 2021 refund using a tax preparer's account.

REBATE TIMELINE

① ACCEPTING RETURNS & INFORMATION

- **October 17: 2021** Individual Income Tax returns due to be eligible for a rebate issued by December 31
- **November 1:** Mailing address changes or bank information updates due

② PROCESSING RETURNS & CALCULATING THE CAP

③ ISSUING REBATES

- First rebates issued in early November
- All rebates will be issued by **December 31**, for those who filed by October 17

④ EXTENDED RETURNS

- **February 15, 2023:** Returns due for those who received tax relief
- Taxpayers filing these returns will receive a rebate by **March 31, 2023**

