

1350

SOUTH CAROLINA DEPARTMENT OF REVENUE  
TAX REGISTRATION APPLICATION

FOR OFFICE USE ONLY



INTERNET REGISTRATION: SCBOS.SC.GOV

Mail TO: SC DEPARTMENT OF REVENUE  
REGISTRATION SECTION  
COLUMBIA, SC 29214-0140

SID# \_\_\_\_\_  
W/H \_\_\_\_\_  
SALES \_\_\_\_\_  
USE \_\_\_\_\_  
PARTNERSHIP \_\_\_\_\_  
LICENSE TAX \_\_\_\_\_

SCDOR-111  
(Rev. 10/13/14)  
8048

Please Print  
Use Blue or  
Black Ink

**Section A: Taxes to be Registered for This Business Location - Make Checks Payable to SCDOR**

- Retail Sales/Accommodations License (Section B - \$50 license tax is required)
- Artist & Craftsman's License - Sells created or assembled products only at arts shows, crafts shows and festivals within SC (Section B - \$20 license tax is required)
- Use Tax (Section B - No fee required)
- Withholding Tax (Section C)
- Nonresident Withholding Exemption (Section D)

|  |                                |  |  |
|--|--------------------------------|--|--|
| <b>1. Owner, Partnership, or Corporate Charter Name</b>  |                                | <b>2. FEIN</b> _____<br><b>SSN</b> _____   |  |
| <b>3. Mailing Address (for all correspondence)</b><br>_____<br>In Care Of _____<br>_____<br>Street _____<br>_____<br>City State ZIP                    |                                | <b>4. Type of Ownership</b><br><input type="checkbox"/> Sole Proprietor (one owner)<br><input type="checkbox"/> Partnership (two or more owners, other than LLP)<br><input type="checkbox"/> LLC/LLP filing as:<br><input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Single Member<br><input type="checkbox"/> South Carolina Corporation<br>Date Incorporated _____<br><input type="checkbox"/> Foreign Corporation<br>State and Date Incorporated _____<br><input type="checkbox"/> Other (explain) _____ |  |
| <b>5. Business Phone Number</b>  | <b>6. Daytime Phone Number</b> |  |  |
| <b>7. Email Address</b>  | <b>8. Fax Number</b>           |  |  |
| <b>9. Physical Location of Business (No P.O. Box) Required For All Tax Types</b><br>_____<br>Street _____<br>_____<br>City County (Required) State ZIP |                                | <b>10. Is Physical Location within Municipal Limits?</b><br><input type="checkbox"/> Yes <input type="checkbox"/> No<br>Which municipality? (i.e. city/town) _____<br><b>Are you an S.C. Resident?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No<br><b>How long have you lived in S.C?</b> _____ YR _____ MO  |  |

**Section B: Retail Sales/Accommodations/Artist & Craftsman License/Use Tax**

In and out-of-state sellers. A retail license will not be issued to a person with any outstanding state tax liability.

|   |  |
|---|--|
| <b>11. Purchaser's Certificate of Registration for Use Tax: Effective Date of Registration</b> _____ mm/dd/yy   |  |
| <b>12. Is Your Business Seasonal?</b> <input type="checkbox"/> Yes If yes, list months active: _____<br><input type="checkbox"/> No If no, filing status is <b>monthly</b> . See instructions for more information.<br><b>You must file a zero return for active periods with no sales.</b>   |  |
| <b>13. How Many Retail Sales Locations Do You Operate in S.C. under Your Ownership?</b> _____   |  |
| <b>14. Trade Name (Doing Business As)</b>   | <b>15. Location of Records (No P.O. Box)</b>               |
| <b>16. Main Business (i.e., Retail Sales, Manufacturing, Service, etc.)</b>   | <b>17. Anticipated Date of First Retail Sales</b> mm/dd/yy |
| <b>18. Type of Business</b>   |  |
| <input type="checkbox"/> Agriculture, Forestry, Fishing, & Hunting (11) <input type="checkbox"/> Max Tax (Vehicles) (44) <input type="checkbox"/> Professional, Scientific, & Technical Services (54) <input type="checkbox"/> Health Care & Social Assistance (62)<br><input type="checkbox"/> Mining (21) <input type="checkbox"/> Retail Trade (44-45) <input type="checkbox"/> Management of Companies & Enterprises(55) <input type="checkbox"/> Arts, Entertainment, & Recreation (71)<br><input type="checkbox"/> Utilities (22) <input type="checkbox"/> Artists & Craftsman (45) <input type="checkbox"/> Administrative & Support, Waste Management & Remediation Services (56) <input type="checkbox"/> Accommodation & Food Services (72)<br><input type="checkbox"/> Construction (23) <input type="checkbox"/> Transportation & Warehouse (48-49) <input type="checkbox"/> Education Services (61) <input type="checkbox"/> Other Services (81)<br><input type="checkbox"/> Manufacturing (31-33) <input type="checkbox"/> Information (51) <input type="checkbox"/> Public Administration (92)<br><input type="checkbox"/> Wholesale Trade (42) <input type="checkbox"/> Finance & Insurance (52)<br><input type="checkbox"/> Durable Medical Equipment (44) <input type="checkbox"/> Real Estate, Rental & Leasing (53) |  |
| <b>19. Check If You Sell These Products</b>   |  |
| <input type="checkbox"/> Motor Oil <input type="checkbox"/> Tires <input type="checkbox"/> Lead Acid Batteries <input type="checkbox"/> Large Appliances <input type="checkbox"/> Aviation Gasoline/Jet Fuel<br><input type="checkbox"/> Prepaid Wireless Cards <input type="checkbox"/> Service to Cellular and Personal Communications Users  |  |

Complete Page 2 of This Form to Apply for Withholding Tax

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**Section C: Withholding Tax**

Every employer having employees earning wages in SC must register for withholding. Other types of payments also require state tax withholding. See instructions for more information.

20. Check the box that applies to your business:

- 02 **Resident business:** Principal place of business is inside South Carolina.
- 05 **Nonresident Business:** Principal place of business is outside of South Carolina.

21. Filing Frequency for Withholding Returns (See Form 105 for withholding payment frequencies):

- Quarterly:** Returns must be filed every quarter.
- 01 **Annual:** All employees are household employees, farmers, fishermen or ministers. Returns are filed at the end of each calendar year.

22. **Anticipated Date of First Payroll (mm/dd/yyyy):** \_\_\_\_\_  
This date will be used as the open date of your withholding account, and returns must be filed beginning with this date regardless of activity.

**Section D: Nonresident Withholding Exemption**

Check the appropriate block to administratively register with the Department and claim exemption from nonresident withholding required by SC Code Sections 12-8-540 (rents and royalties), 12-8-550 (temporarily doing business or performing services in SC), or 12-8-570 (trust or estate beneficiaries). The exempt person agrees to be subject to the jurisdiction of the Department and the SC courts to determine SC tax liability, including withholding, estimated taxes, and interest and penalties, if any. Registering is not an admission of tax liability, and, does not, by itself, require the filing of a tax return.

See instructions for further information.

**Main Business:** \_\_\_\_\_

- I agree to file SC tax return
- I am not subject to SC Tax Jurisdiction (no NEXUS)

**Section E: Name(s) of Business Owner, General Partners, Officers, or Members**

| Social Security Number | Name/Title/General Partners | Home Address | % Ownership |
|------------------------|-----------------------------|--------------|-------------|
|                        |                             |              |             |
|                        |                             |              |             |
|                        |                             |              |             |
|                        |                             |              |             |
|                        |                             |              |             |

**Social Security Privacy Act**

It is mandatory that you provide your social security number on this tax form. 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 117-1 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.

Upon completion of **both pages, sign and date the application below.**

**I certify that all information on this application, including any attachments, is true and correct to the best of my knowledge.**

\_\_\_\_\_  
SIGNATURE OF OWNER, ALL PARTNERS, OR CORPORATE OFFICER

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

**MAIL TO:** SC DEPARTMENT OF REVENUE  
REGISTRATION SECTION  
COLUMBIA, SOUTH CAROLINA 29214-0140

If you have questions about this form, please call (803) 896-1350.