

1350

SOUTH CAROLINA DEPARTMENT OF REVENUE
BUSINESS TAX APPLICATION

INTERNET REGISTRATION: www.sctax.org
TELEPHONE (803) 896-1350
Mail TO: SC DEPARTMENT OF REVENUE
REGISTRATION UNIT
COLUMBIA, SC 29214-0140



FOR OFFICE USE ONLY

SID# _____
W/H _____
SALES _____
USE _____
LICENSE TAX _____
14-2601

SCTC-111
(Rev. 2/18/10)
8011

TAXES TO BE REGISTERED FOR THIS BUSINESS LOCATION

- WITHHOLDING (complete section A)
Nonresident Withholding Exemption (complete section B)
SALES (complete section C; \$50.00 license tax is required)
PURCHASER'S CERTIFICATE (complete section D)

COMPLETE BOTH SIDES OF THIS APPLICATION

PLEASE PRINT OR TYPE ALL INFORMATION

1. OWNER, PARTNERSHIP, OR CORPORATE CHARTER NAME
2. TRADE NAME (DOING BUSINESS AS)
3. PHYSICAL LOCATION OF BUSINESS REQUIRED (NO P.O. BOX)
4. BUSINESS PHONE NUMBER DAYTIME PHONE NUMBER
5. FEDERAL IDENTIFICATION NUMBER
6. MAILING ADDRESS (FOR ALL CORRESPONDENCE)
7. TYPE OF BUSINESS
8. MAIN BUSINESS (I.E., RETAIL FURNITURE SALES)
8A. CHECK IF YOU SELL THESE PRODUCTS (for Solid Waste Purposes)
8B. DO YOU SELL AVIATION GASOLINE/JET FUEL?
8C. DO YOU PROVIDE SERVICE TO CELLULAR AND PERSONAL COMMUNICATIONS USERS?

Table with 4 columns: SOCIAL SECURITY NUMBER, NAME/TITLE/GENERAL PARTNERS, HOME ADDRESS, IF PARTNER PERCENT OWNED

ARE YOU A SC RESIDENT? (Y/N) HOW LONG HAVE YOU LIVED IN SC? (YEARS, MONTHS)

12. HAVE YOU:
A. ACQUIRED ANOTHER BUSINESS?
B. DID YOU ACQUIRE: ALL OF THE SOUTH CAROLINA OPERATIONS?
C. DATE ACQUIRED OR CHANGED:
D. FORMER OWNER'S S.C.E.S.C. ACCOUNT NUMBER:
E. NAME OF BUSINESS ACQUIRED:

13. FIRST DATE OF EMPLOYMENT IN S.C.
14. ANTICIPATED DATE OF FIRST S.C.PAYROLL
15. ESTIMATE NUMBER OF EMPLOYEES IN S.C.

16. IS BUSINESS WITHIN SC MUNICIPAL LIMITS?
17. IS YOUR BUSINESS SEASONAL?

COMPLETE REVERSE SIDE OF THIS FORM

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

80111032

SECTION A: TO APPLY FOR WITHHOLDING NUMBER Every employer having employees earning wages in SC must register for withholding. Other types of payments also require state tax withholding.

STATUS OF EMPLOYER (CHECK ONE):
 RESIDENT - Principal place of activity inside SC
 NONRESIDENT - Principal place of activity outside SC

CLASSIFICATION OF **RESIDENT** EMPLOYER (CHECK ONE):
 01 Tax withheld from sources that do not require withholding (Ex.: Domestic Help, Farmers, Fishermen)
 02 FEDERAL withholding (941 total) does not exceed \$2,500.00 per quarter
 03 FEDERAL withholding (941 total) is less than \$50,000 during 12-month lookback period
 04 FEDERAL withholding (941 total) is greater than \$50,000 during 12-month lookback period

CLASSIFICATION OF **NONRESIDENT** EMPLOYER (CHECK ONE):
 01 Tax withheld from sources that do not require withholding (Ex.: Domestic Help, Farmers, Fishermen)
 05 SC State withholding is less than \$500 per quarter
 06 SC State withholding Totals \$500 or more per quarter

SECTION B: EXEMPTION FROM WITHHOLDING ON NONRESIDENTS
 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 S.C. courts to determine S.C. 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 See instructions for further information.
 I agree to file SC tax return I am not subject to SC Tax Jurisdiction (no NEXUS)

SECTION C: TO APPLY FOR RETAIL SALES LICENSE (\$50.00 LICENSE TAX IS REQUIRED.)
In and out-of state sellers. A retail license will not be issued to a person with any outstanding state tax liability. Any license tax paid with this application will be applied to the tax liability.

IN-STATE SELLER OUT-OF-STATE SELLER
If applying for Retail License, a \$50.00 Sales License Tax is required with this application.

ANTICIPATED DATE OF FIRST SALES mo/da/yr	HOW MANY RETAIL SALES LOCATIONS DO YOU OPERATE IN S.C. UNDER YOUR OWNERSHIP?
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SECTION D: TO APPLY FOR PURCHASER'S CERTIFICATE OF REGISTRATION FOR USE TAX S. C. Use Tax is imposed on the storage, use, or consumption of tangible personal property on which S.C. sales tax has not been previously paid.

SECTION E: If mailing address for returns is different from front of application indicate type of tax this applies to.
 SALES WITHHOLDING PURCHASERS CERTIFICATE

STREET OR BOX	IN CARE OF		
CITY	STATE	ZIP	PHONE

IF CURRENTLY OR PREVIOUSLY REGISTERED WITH SC DEPARTMENT OF REVENUE UNDER THIS OWNERSHIP, INDICATE ACCOUNT NUMBER(S) IN THIS SPACE _____

NAME OF BANKING INSTITUTION USED _____

Enter Internet/E-mail address _____

UPON COMPLETION OF **BOTH SIDES, SIGN AND DATE ON FRONT OF APPLICATION.**
MAIL TO: SC DEPARTMENT OF REVENUE, REGISTRATION UNIT, COLUMBIA, SOUTH CAROLINA 29214-0140

INSTRUCTION FOR FORM SCTC-111 (Rev. 6/17/03)

APPLICATION MUST BE COMPLETED IN ITS ENTIRETY (FRONT AND BACK).

CHECK APPROPRIATE BLOCK TO INDICATE TYPES OF TAXES TO BE REGISTERED FOR BUSINESS.

COMPLETE APPROPRIATE SECTIONS AS INDICATED.

REGISTER OVER THE INTERNET AT www.sctax.org

- ITEM 1 - Enter owner, partnership, or corporate charter name.
- ITEM 2 - Enter trade name or business name.
- ITEM 3 - Enter the physical location of business (STREET ADDRESS REQUIRED, NOT POST OFFICE BOX).
- ITEM 4 - Enter business and daytime telephone number, including area code.
- ITEM 5 - Enter Federal Employer Identification Number. To apply for a FEI number, contact the IRS and request Form SS-4. If you have not received your FEI number from the IRS, please notify this office as soon as it is received. Contact IRS at 1-800-829-3676.
- ITEM 6 - Enter mailing address for all correspondence if different from business address.
- ITEM 7 - Check appropriate block to indicate type of business.
- ITEM 8 - Describe main business activity:
(a) If retail, describe the products you sell (apparel, furniture, cars, groceries, sell at flea markets, etc.).
(b) If manufacturer, describe the product you manufacture.
(c) If service, describe the type of service you offer.
- ITEM 8A- The specific items listed are subject to a solid waste excise tax. Check appropriate block to indicate if you sell any of these items.
- ITEM 8C- Check the appropriate block to indicate if you are providing service to wireless telephone users in South Carolina (include cellular and personal communication service).
- ITEM 9 - Enter the location where your records are going to be kept, if different from Item 3. (NO POST OFFICE BOX)
- ITEM 10 - Check the appropriate block to indicate type of ownership. Corporations that transact business in SC as well as LLCs/LLPs must qualify with the office of the SC Secretary of State. If ownership type is LLC, indicate the filing method of the LLC (i.e. - partnership, corporation or single-member disregarded entity). If LLC is a disregarded entity, indicate "single member" in item 10 and provide single member information in Item 11.
- ITEM 11 - Enter social security number. Enter owner, general partners, officers and/or members by name and title. This item should include general partners only; do not include limited partners. Enter home address. Indicate percentage owned for general partners. Attach additional sheet if necessary. Indicate if you are a SC resident and years lived in SC.
- 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.
- ITEM 12 - Indicate if you acquired the business in SC and date of acquisition. Show the previous owner's name, address, South Carolina Employment Security Commission account number, and SC retail, corporate and/or withholding tax account number(s). Check appropriate blocks to indicate if the predecessor is completely out of business and if you continued at least 95% of the previous owner's business.
- ITEM 13 - Enter date employees first worked for you in SC.
- ITEM 14 - Enter anticipated date of the first SC payroll for the business.
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ITEM 15 - Enter estimated number of employees working in SC.

ITEM 16 - Check appropriate block to indicate if business is located within SC municipal limits. Enter name of city.

ITEM 17 - Indicate if your business is seasonal and enter which months the business is active.

SIGNATURE - Application must be signed by owner, all partners, or corporate officer. **IF THE SIGNATURE(S) IS OMITTED, THE APPLICATION WILL BE REJECTED.** Attach additional sheets for signatures, if necessary.

SECTION A: **WITHHOLDING**

Check appropriate block to indicate separate returns for each location or consolidated returns for all locations.

Check appropriate block for status and classification of employer.

SECTION B: **NONRESIDENT/CONTRACT WITHHOLDING EXEMPTION**

SC statutes require state income tax to be withheld from payments on contracts in excess of \$10,000 made to nonresidents. Nonresidents who have no activity and no employees in South Carolina are granted exemption from statute requirements by completing Section B of the application (SCTC-111). Provide a completed form I-312 (Affidavit of Registration) to the withholding agent with whom you are contracting. Form I-312 is not furnished to the South Carolina Department of Revenue.

SECTION C: **RETAIL SALES LICENSE**

Retailers selling in/into this state are required to have a South Carolina Retail Sales Tax License.

License tax in the amount of \$50.00 is required. **APPLICATION WILL BE REJECTED IF THE LICENSE TAX IS NOT ENCLOSED.**

Check appropriate block for in-state or out-of-state seller.

Enter the anticipated date retail sales will begin (open date). **APPLICATION WILL BE REJECTED IF THE DATE IS OMITTED.**

Enter the number of retail sales locations in SC under your ownership.

SECTION D: **PURCHASER'S CERTIFICATE OF REGISTRATION FOR USE TAX**

Enter effective date of registration (open date).

SECTION E: Enter mailing address if different from front of application.

Enter account number(s) in the space provided if currently or previously registered with SC Department of Revenue under this ownership.

Enter the name of the Financial institution (Bank, Credit Union ...) used by the Business.

Enter your Internet/E-mail address.