



State of South Carolina Office of the Governor

NIKKI R. HALEY
GOVERNOR

1205 PENDLETON STREET
COLUMBIA 29201

October 26, 2012

The Honorable Patrick Maley
State Inspector General
110 Centerview Drive, Suite 201
Columbia, South Carolina 29210

Dear Inspector General Maley,

On behalf of the state agencies of South Carolina, I request your assistance in addressing a serious issue affecting state government information security.

Throughout state government, our information technology (IT) policy for security procedures and protocols has been largely uncoordinated and outdated exposing our state to greater risks of internal and external cyber-attacks.

I am committed to ensuring that state government minimize the risk of cyber-attacks and protect the personal information of our citizens kept by state agencies. Accordingly, today, I signed Executive Order 2012-10 directing the IT officers in my Cabinet agencies to take immediate action to work with the Office of the State Inspector General to review and strengthen IT security procedures and protocols.

Pursuant to your authority in Chapter 6 of Title 1 of the South Carolina Code of Laws, I ask that you make recommendations, on a comprehensive and holistic basis, to improve information security policies and procedures in our state agencies. I would appreciate your immediate attention to this matter. My staff is available to assist as needed.

Sincerely,

A handwritten signature in black ink, appearing to read "Nikki R. Haley".

Nikki R. Haley

Stirling, Bryan

From: Director <director@sctax.org>
Sent: Wednesday, October 31, 2012 3:23 PM
To: Stirling, Bryan
Cc: Harry Cooper; etter_jf@sctax.org
Subject: FW: Business Credit Monitor - Press Urgent

Importance: High

From: Director
Sent: Wednesday, October 31, 2012 3:22 PM
To: 'tedpitts@gov.sc.gov'
Cc: Harry Cooper; etter_jf@sctax.org
Subject: FW: Business Credit Monitor - Press Urgent
Importance: High

I took this call and asked him to put it in email form to Director@sctax.org address.

Jenny Renedo
Office of the Director
SC Department of Revenue

From: Aaron Stibel [<mailto:astibel@dandb.com>]
Sent: Wednesday, October 31, 2012 2:58 PM
To: Director
Subject: Business Credit Monitor - Press Urgent
Importance: High

Thanks for taking my call and reviewing this email.

As a background I was with RSI for 12 years and was one of the original architects of DiscoverTax. I figured I would reach out directly since I know the state fairly well.

I am the CTO at Dun & Bradstreet Credibility Corp now . Jennifer with WISTV contacted our CMO about what we were doing for SC businesses. I understand that the press release does not mention specifically FEIN being compromised, but optically, this is becoming part of the story. We are planning to launch a South Carolina web site that will offer any SC business free business credit monitoring products.

We owe the press a call back today, but I wanted to reach out to DOR so we can either keep you informed or have you be a part of this release. We would like the DOR to have input into how we position our release that best reflects the department's efforts.

I would suggest we have a call ASAP.

Please see our product offer below:

Dun & Bradstreet Credibility Corp will give SC businesses a free CreditAlert product that will help them stay alerted to changes in their scores or ratings and other indicators of fraudulent activity that could be taking place on their

business. If someone were to steal your business identity, your bills could go unpaid, new lines of credit could be opened up. This product will alert customers to changes taking place in their business credit file. Even something as simple as a change to a business address or a company officer change would set off an alert to the business owner.

Thanks,
-Aaron

Aaron Stibel
SVP, Technology
astibel@dandb.com
(310) 919-2214

Dun & Bradstreet
CREDIBILITY CORP



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Stirling, Bryan

From: Maley, Patrick
Sent: Wednesday, October 31, 2012 3:59 PM
To: Stirling, Bryan
Subject: FW: IG State-Wide Information Security Initiative--MEETING NOTIFICATION, 10AM, THURSDAY, 11/1
Attachments: Short Term Cyber Security Action Plan.docx; IT Agency Self Assessment.doc

From: Maley, Patrick

Sent: Wednesday, October 31, 2012 3:48 PM

To: 'Abdallah Haddad'; 'Alton "Al" Hoy'; Franklin, Ami; Ford, Andrew; 'Anthony Caldwell'; Bailey, Barbara; 'Barry Langley'; Hartman, Betsy; 'Bill Croteau'; 'Bill Hogue'; 'Bill Miller'; 'Bob Cape'; Boles, Les; Leach, Brian; Hoverman, Bryce; 'Camille Brown'; 'Candice Pou'; 'Catherine Lee'; Fallaw, Chuck; 'Cliff Stanley'; Smith, Dave; 'David "Ric" Lawson'; 'David Beverly'; 'David Elwart'; 'David Foshee'; Ross, David; Hipp, Dawn; 'Del Collins'; 'Don Cantrell'; 'Douglas Harper'; 'Elaine Knight'; Fletcher, Gayle; 'Guang Zhao'; Hammond, Carol; Harrill, Ken; 'Herbert Drucker'; 'James Hammond'; 'James Manning'; 'James Swindler'; MacDougall, James R.; 'Jay Rolin'; 'Jeff Baumann'; 'Jeffrey Smith'; 'Jim Bottom'; 'Jim Scurry'; 'Joan Assey'; 'John Dixon'; 'John Supra'; 'Katie Harrison'; Pondy, Kevin; Steele, Kevin; 'Khush Tata'; 'Larry Hubbard'; Nichols, Lisa; 'Margaret Sanders'; 'Mark Phipps'; Baker, Matt; 'Matt Faile'; 'Melissa Forinash'; Harris, Mike; 'Michael Wingard'; 'Michelle Moore'; 'Mike Garon'; 'Pam Everitt'; 'Pat Smith'; 'Paul Harmon'; Randy.Erskine; Dzek, Renee; 'Richard Nelson'; Rasmussen, Richard; Green, Richards; 'Robert Clark'; 'Robert Wilson'; 'Robin Lawrence'; 'Rolf Dolder'; 'Ron Mitchell'; 'Ronnie Finley'; 'Sande Sprang'; Houston, Scott; Copeland, Sherry; 'Steve Flowers'; Sklar, Steve; 'Susan Worthy'; 'Thomas Smith'; 'Trad Robinson'; 'Trevis Shealy'; 'Troy Pound'; 'Yolanda McKnight'; 'jlowder@dew.sc.gov'; Adams, Marcia; Pitts, Ted; Earley, Jimmy; Jones, Sam; Oliver, Walt; 'bryanstirling@sc.gov.sc'

Subject: IG State-Wide Information Security Initiative--MEETING NOTIFICATION, 10AM, THURSDAY, 11/1

Attached to this email are the following **DRAFT** documents: 1) "short term cyber security action plan" for each agency; and 2) IT Agency Self-Assessment.

The 10AM, Thursday, 11/1 meeting is NOT MANDATORY for all CIOs; however, all CIOs/designee are encouraged & welcome. It is an opportunity to get direct and dynamic input on the attached **DRAFT** documents from those on the "front-line" of information security. Feel free to email me direct your input to be factored into the final documents. The meeting is also an opportunity to start the conversation and get input on developing a plan to fully assess state-wide information security.

I appreciate the talent and expertise in the agencies on information security. However, given the public's confidence level in state information security, we must double check ourselves as an initial step while we pursue a better understanding of this significant state-wide issue and opportunities to improve.

Thanks for your attention to this important issue.

10/30 IG email:

I was overwhelmed by the show of support for this effort--thanks. As set out in the below email last Friday & reinforced by media reports of the public's concern, we will be having a meeting at **10AM, Thursday, November 1, at the Forestry Commission, 5500 Broad River Road, Columbia.** The primary purpose of this meeting will be to seek input on immediate measures/protocols that can be deployed to agencies state-wide to

increase our collective information security confidence in the short-run, as well as identify critical weaknesses needing immediate attention.

To start the conversation, I will be sending an email out shortly (later today or Wednesday morning) containing a list of **DRAFT** recommendations from DSIT on this topic. Please look at this list prior to the meeting, and add/subtract/modify. We need everyone's experience & perspective on how best to swiftly check our own information security programs, deploy pragmatic measures, and identify any area that has immediate exposure to compromising PII.

Although the topic for this meeting will be a short-term response, similar to a military stand down day to re-emphasize and re-focus the importance of information security, the meeting will also start the process of planning a way forward to address longer-term issues.

I need four full-time volunteer subject matter experts from Agencies to fully staff the initial task force of six. I will personally lead this group. The group will set up the task force at DSIT offices, 4430 Broad River Road, Columbia. This task force will get it done in several months. We will add more staff if needed to hit that timeline rather than elongate a review given the significance and impact of the issue on the state. Please email me direct with your volunteer.

Thanks for your interest & support.

I
G Email to CIOs, Friday, 10/26:

If you have not already heard via media outlets, the Department of Revenue had a cyber intrusion resulting in the loss of 3.6 million names and social security numbers, as well as 387,000 credit card numbers. The Governor requested the Inspector General lead a state-wide information security (INFOSEC) initiative to assess our INFOSEC and make recommendations. This computer intrusion could have happened to anyone of us, but this large data loss of tax information has to impact our citizen's trust & confidence in state government to professionally protect their confidential information. After 30 years in the FBI, I don't get over-excited unless someone is shooting at me, but in my opinion, this is a crisis situation for information technology in state government.

I need your help. I am not an INFOSEC expert. My expertise is taking a mission, assembling the right team, developing objectives, collecting data on the objectives, and arriving at options & recommendations. I do know enough at this time to break this initiative into two phases. Phase I will identify measures or protocols to deploy to all agencies state-wide for immediate due diligence to give confidence to the public, as well as each other, that the collective IT components in state government are at a common quality assurance baseline. After our due diligence baseline, then Phase II will look at issues from a state-wide, longer term strategy perspective.

I will be assembling a team of subject matter IT experts to work full-time on this task force. I ask each agency CIO to think about voluntarily contributing a qualified staff member to this full-time task force. It will certainly be highly developmental, as well as contribute to an outcome having a long lasting impact on state government IT.

I am also soliciting volunteer CIOs to attend an initial organizing/strategy meeting to primarily address Phase I which has a time sensitive quality. If you are interested, please email me back at patrickmalev@oig.sc.gov or call my cell (803) 429-4946.

Due to time constraints, I am unable to send a copy to each of your respective Agency Heads for situational awareness, so I would appreciate you forwarding this email up your chain of command.

I will be back in touch to all CIOs early next week.

Thanks in advance for your time & interest in this critical initiative.

IG State-Wide Information Security Initiative
Short Term Cyber Security Action Plan

I. Short Term Remediation Steps

Immediately, all agencies should review and implement the following IT security measures:

1. All agencies should keep, monitor and review logs of all remote access, DNS, DHCP, Active Directory, and all systems in the DMZ. The logs should be stored for a minimum of 30 days or as required by statutes governing PII and other sensitive data.
2. Disable direct access to the Internet for all internal servers/data bases.
3. Ensure there are no data bases (no live data) in the DMZ.
4. Disable your local administrator account and have your administrators log in under their own named accounts. Some software requires local administrator access. In that case, the administrator password should differ from machine to machine.
5. Local accounts and domain accounts should have different user names and passwords.
6. Limit system accounts to a single purpose. Don't share system accounts across functions.
7. Disable dynamic DNS.
8. Ensure operating systems and 3rd party software are patched to the current level. Virus protection software must be maintained at its current level. These must be continuous processes.
9. Verify firewall egress and ingress rules to those ports required to do business.
10. Disable all credential caching on servers workstations laptops and mobile devices.
11. All servers in the DMZ should have only required services and network ports enabled.

II. Agency Self-Assessment

Self-assessments provide a cost-effective technique for agency officials to determine the current status of their information security programs, mitigate identified weaknesses, and where necessary, establish a target for improvement.

You must complete the information technology agency self-assessment survey linked below. Responses should be generated from multiple staff levels within the agency. Please note that you have to self-register prior to completing the survey.

IG State-Wide Information Security Initiative
Short Term Cyber Security Action Plan

Registration Instructions

Please have your staff complete each of the following surveys. New users will be required to validate their e-mail address prior to logging into the site. After your account has been activated by the website administrator an email will be sent to the email address you entered on the registration form with login instructions. You will need to identify a representative sample of staff from the categories below to complete the corresponding surveys.

Senior Management Survey

Operational Management Survey

IT Staff Survey

General Staff Survey

Assessment: <https://sc-isac.sc.gov/content/information-technology-it-agency-self-assessment>

III. Data Classification

Agencies will be asked to complete a data classification inventory. Instructions and templates will be provided in the next few days.

For Assistance

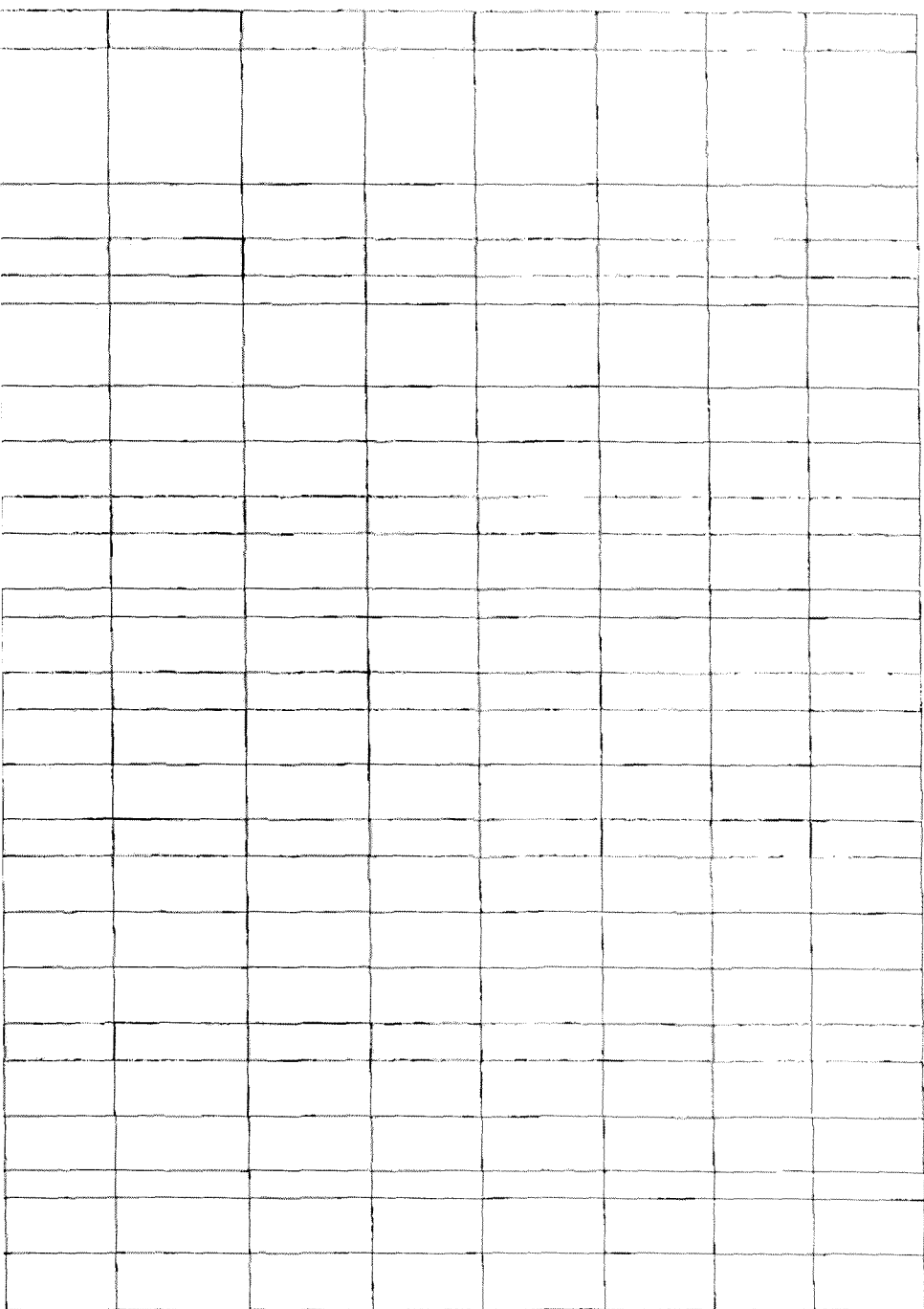
Please contact your DSIT Customer Service Representative if you need assistance with any of these measures.

Information Technology (IT) Agency Self Assessment

or the IT Staff Survey.

[illegible]

cedures for protecting information when working J parties, collaborators, subcontractors, or nation belonging to other organizations, d procedures of external organizations, an inated external personnel.				
sourced security services, mechanisms, and irements.				
s, and data criticality has been performed.				
viewed, and tested: business continuity or recovery plan(s), and contingency plan(s) for				
nd business continuity plans consider physical nd controls.				
y, disaster recovery, and business continuity o carry out their responsibilities.				
s for safeguarding the premises, buildings, and and tested.				
rocedures for managing visitors.				
rocedures for physical control of hardware and				
rocedures for controlling physical access to work munication devices, etc.) and software media.				
that allow access to sensitive information are authorized access.				
ocument the repairs and modifications of a facility's				
th respect to all physically controlled media, can				
stinely examined for anomalies, and corrective				
ecurity plan(s) for safeguarding the systems and				
y secure storage (e.g., backups stored off site, ation).				
regularly verified.				
respect to revisions, patches, and ries.				
ata backup plan for backups of both software and onsibilities under the backup plans.				



[illegible]

[illegible]

Fwd: revised

Jim Etter [Etter_JF@sctax.org]

Sent: Sunday, October 28, 2012 9:13 PM

To: Stirling, Bryan; Pitts, Ted

Attachments: Schedule of project cost ~1.xlsx (18 KB) ; ATT00001.htm (232 B)

Sorry for the delay, staff has worked all to get best estimate

Jim

Sent from my iPhone

Begin forwarded message:

From: "jim etter" <[REDACTED]@gmail.com>
Date: October 28, 2012, 9:11:32 PM EDT
To: "jim Etter" <[REDACTED]@sctax.org>
Subject: revised

SOUTH CAROLINA DEPARTMENT OF REVENUE

Projected Incident Costs, as of October 28, 2012

Based on Returns as Filed (Some may have changed subsequently - Raw Data Captured)

ASSUMPTIONS	
Total # of Taxpayers Compromised	3,945,153
Total # of Taxpayers Compromised without Dependents	2,855,132
Total # of Taxpayers Compromised with Dependents	1,087,664
\$ Cost per Taxpayer without Dependents for Credit Monitoring Service	\$ 15.35
\$ Cost per Taxpayer with Dependents for Credit Monitoring Service	\$ 21.95
\$ Cost per Taxpayer for Calling the Experian Call Center	\$ 0.20

QUANTITY				COST				
Taxpayers Compromised Who May Sign-up for Credit Monitoring Service		# of Taxpayers Projected to Sign-up for Credit Monitoring Service		\$ Cost for Credit Monitoring Service for Taxpayers		\$ Cost for Calling the Experian Call Center	\$ Cost for Other Expenses as Shown in Table Below	Total Cost
%	#	Without Dependents	With Dependents	Without Dependents	With Dependents			
15%	591,773	428,270	163,150	\$ 6,573,941	\$ 3,581,134	\$ 118,355	\$ 1,591,000	\$ 11,864,430
20%	789,031	571,026	217,533	\$ 8,765,255	\$ 4,774,845	\$ 157,806	\$ 1,591,000	\$ 15,288,906
30%	1,183,546	856,540	326,299	\$ 13,147,883	\$ 7,162,267	\$ 236,709	\$ 1,591,000	\$ 22,137,859
40%	1,578,061	1,142,053	435,066	\$ 17,530,510	\$ 9,549,690	\$ 315,612	\$ 1,591,000	\$ 28,986,813
50%	1,972,577	1,427,566	543,832	\$ 21,913,138	\$ 11,937,112	\$ 394,515	\$ 1,591,000	\$ 35,835,766
70%	2,761,607	1,998,592	761,365	\$ 30,678,393	\$ 16,711,957	\$ 552,321	\$ 1,591,000	\$ 49,533,672
90%	3,550,638	2,569,619	978,898	\$ 39,443,649	\$ 21,486,802	\$ 710,128	\$ 1,591,000	\$ 63,231,578

OTHER EXPENSES	
\$ Total Cost per Letters Mailed to Out-of-State Taxpayers Compromised ¹	\$ 741,000
External IT Forensic Experts (Mandiant)	\$ 500,000
External Legal Counsel (Nelson Mullins)	\$ 100,000
External PR Firm (Chernoff)	\$ 150,000
Miscellaneous	\$ 100,000
Total Other Expenses	\$ 1,591,000

Note 1: As known to date, there are 3.3M out-of-state taxpayers and the cost per letter is estimated to be \$0.57. There is no requirement to mail letters to in-state taxpayers compromised.

Taxpayers with dependents	
Filing Joint	494,256
Filing as Single	17,717
Filing as Head of Household	496,474
Filing as a widower	1,521
Unknown Status	77,696
Total	1,087,664

Taxpayers without dependents	
Filing Joint Primary Account	542,956
Filing Joint Secondary	542,956
Filing Joint Separate Not covered under the family Plan	494,256
Filing Married Separately	74,243
Filing as Single	1,199,035
Filing as Head of Household	165
Filing as a widower	1,521
Total	2,855,132

Re: Data file issue

Stirling, Bryan

Sent: Saturday, October 27, 2012 3:36 PM

To: Etter_JF@sctax.org

Thank you for keeping me in the loop.

----- Original Message -----

From: Jim Etter [mailto:Etter_JF@sctax.org]

Sent: Saturday, October 27, 2012 03:33 PM

To: Stirling, Bryan

Subject: Data file issue

The issue related to 5 records

Sent from my iPhone

Fw: Data file has formatting issues

Stirling, Bryan

Sent: Saturday, October 27, 2012 1:01 PM

To: etter_jf@sctax.org

Cc: ofonseca@experianinteractive.com

Jim,

Please see the email below. Keep me updated on this. We need to clean this list up for them.

----- Original Message -----

From: Ozzie Fonseca [mailto:ofonseca@experianinteractive.com]

Sent: Saturday, October 27, 2012 12:38 PM

To: Stirling, Bryan

Subject: Data file has formatting issues

Bryan:

We have been trying to load the file today but keep running into issues because the data is not formatted uniformly.

For example, some records list the last 4 of your SSN as 1 digit, others have zip codes with as many as 15 digits, and other records have multiple data points merged into single cells instead of multiple cells.

Is there any way that we can get a cleaner list for easier upload?

Ozzie Fonseca, CIPP/US

Senior Director, Data Breach Resolution

Experian Consumer Direct

535 Anton, Suite 100.

Costa Mesa, CA 92626

(949) 567-3851 - Desk

(949) 302-2299 -

Cell (949) 242-2938 - Fax

ozzie.fonseca@experian.com<mailto:ozzie.fonseca@experian.com>

Blog: www.Experian.com/blogs/data-breach<http://www.Experian.com/blogs/data-breach>

Follow us on Twitter:

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Visit us at <http://www.experian.com/databreach>

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Stirling, Bryan

From: Harry Cooper <COOPERH@sctax.org>
Sent: Wednesday, October 31, 2012 4:20 PM
To: Stirling, Bryan
Cc: Pitts, Ted; etter_jf@sctax.org
Subject: FW: Returns/Vouchers Filed/Paid
Attachments: SoleProprietorship.pdf; Partnership.pdf; Corporation.pdf; LLC.pdf; Fiduciary.pdf

...more info on returns businesses file in sc and info on the returns.

From: Sherrie McTeer
Sent: Wednesday, October 31, 2012 4:17 PM
To: Harry Cooper
Cc: Mario Alvarez; Sherrie McTeer (MCTEERS@sctax.org)
Subject: Returns/Vouchers Filed/Paid

Harry,

Attached are separate files that include copies of returns by ownership type that a business may file. They are as follows: 1) Sole Proprietorship, 2) Partnership, 3) Corporation, 4) LLC and 5) Fiduciary.

After the cover sheet, there is a listing of typical forms a business may file. This is not all inclusive. Copies of the returns are also included.

For each return/payment voucher, we would key the primary number depending on the type tax. It may be social security number, SC file number or FEI. In addition we will key the period covered as listed on each return. All fields that have a delta ► beside the line item are also keyed and this data is captured and stored on our systems.

For the SC1040 (individual income tax return), all of the taxpayer's information - name, address, filing status, and dependent information is also keyed. These fields are not deltaed but are captured.

If you have any questions, please let me know.

Thanks...Sherrie

Typical Forms Filed By a

Sole Proprietorship

<u>Form Number</u>	<u>Form Name</u>
SC1040	Individual Income Tax Return
SC1040TC	Tax Credits
I-335	Active Trade or Business Income Reduced Rate Computation
SC1040V	Individual Income Tax Payment Voucher
SC1040ES	Individual Declaration of Estimated Tax
SC4868	Request for Extension of Time to File South Carolina Tax Return
SC1040X	Amended SC Individual Income Tax Return
SC2848	Power of Attorney and Declaration of Representative
SCDOR-111	Tax Registration Application
W-2 (state copy)	Wage Statement
WH-1601	SC Withholding Tax Payment
WH-1605	SC Withholding Quarterly Tax Return
WH-1606	SC Withholding Fourth Quarter/Annual Reconciliation
ST-3	State Sales and Use Tax Return (6%)
ST-388	State Sales, Use and Accommodations Tax Return
PT-100	Business Personal Property Return
L-511	Admissions/Theater Tax Return
L-922	Monthly Tobacco Tax Return
L-2172	Liquor By The Drink Excise Tax Report

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2011 INDIVIDUAL INCOME TAX RETURN

SC1040

(Rev. 9/13/11)

3075

Your social security number	Check if deceased <input type="checkbox"/>
Spouse's social security number	Check if deceased <input type="checkbox"/>

For the year January 1 - December 31, 2011, or fiscal tax year beginning		2011 and ending		2012	
Print your first name and initial			Last name		Suff.
Spouse's first name, if married filing jointly			Last name		
Check if new address <input type="checkbox"/>	Mailing address (number and street, Apt. no or P. O. Box) Foreign address, see instructions				County code
City	State	Zip	Area code	Daytime telephone	
Check if address is outside US <input type="checkbox"/>	Foreign country address including Postal code (see instructions)				

Check this box if you are filing SC Schedule NR (Part year/Nonresident) ☐

Check this box if filing a composite return for partnership or "S" corporation ☐

Check this box if you have filed a federal or state extension ☐

Check this box if you served in a Military COMBAT ZONE during the filing period ☐

Enter the name of the combat zone: _____

Check this box if this return is affected by a federally declared DISASTER AREA ☐

Enter the name of the disaster area: _____

CHECK YOUR (1) ☐ Single (3) ☐ Married filing separately. Enter spouse's SSN here: _____
FEDERAL FILING STATUS (2) ☐ Married filing jointly (4) ☐ Head-of-household (5) ☐ Widow(er) with dependent child

Federal Exemptions

Enter the number of exemptions from your 2011 federal return

Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2011

Enter the number of taxpayers age 65 or older, as of December 31, 2011

Dependents:

First name	Last name	Social security number	Relationship	Date of birth (MM/DD/YYYY)

30751028



INCOME AND ADJUSTMENTS

1 Enter federal taxable income from your federal form. If zero or less, enter zero here. Dollars
Nonresident filers complete Schedule NR and enter total from line 49 on line 5 below 1 00

ADDITIONS TO FEDERAL TAXABLE INCOME

a State tax addback, if itemizing on federal return (See instructions) ▶	a	00	
b Out-of-state losses (See instructions) Check type of loss: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other ▶	b	00	
c Expenses related to National Guard and Military Reserve income ▶	c	00	
d Interest income on obligations of states and political subdivisions other than South Carolina ▶	d	00	
e Other additions to income. Attach an explanation (See instructions) ▶	e	00	
2 Add lines a through e and enter the total here. These are your total additions ▶			2 00
3 Add lines 1 and 2 and enter the total here ▶			3 00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f State tax refund, if included on your federal return ▶	f	00	Dollars
g Total and permanent disability retirement income, if taxed on your federal return ▶	g	00	
h Out-of-state income/gain – Do not include personal service income (See instructions) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other ▶	h	00	
i 44% of net capital gains held for more than one year (See instructions) ▶	i	00	
j Volunteer deductions (See instructions) Check type of deduction: <input type="checkbox"/> Firefighter <input type="checkbox"/> HazMat <input type="checkbox"/> Rescue Squad <input type="checkbox"/> DNR <input type="checkbox"/> Reserve Police <input type="checkbox"/> Other ▶	j	00	
k Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program (See instructions) ▶	k	00	
l Active Trade or Business Income deduction (See instructions) ▶	l	00	
m Interest income from obligations of the US government ▶	m	00	
n Certain nontaxable National Guard or Reserve Pay (See instructions) ▶	n	00	
o Social security and/or railroad retirement, if taxed on your federal return ▶	o	00	
p Caution: Retirement Deduction (See instructions) p-1 Taxpayer: date of birth ▶	p-1	00	
p-2 Spouse: date of birth ▶	p-2	00	
p-3 Surviving spouse #1: date of birth of deceased spouse ▶	p-3	00	
p-4 Surviving spouse #2: date of birth of deceased spouse ▶	p-4	00	
q Age 65 and older deduction (See instructions) q-1 Taxpayer: date of birth ▶	q-1	00	
q-2 Spouse: date of birth ▶	q-2	00	
r Negative amount of federal taxable income ▶	r	00	
s Subsistence allowance _____ days @ \$8.00 ▶	s	00	
t Dependents under the age of 6 years on December 31 of the tax year ▶	t	00	
u Other subtractions (See instructions) ▶	u	00	
4 Add lines f through u and enter here. These are your total subtractions ▶			4 < 00 >
5 Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 49. If less than zero, enter zero here ▶ This is your South Carolina INCOME SUBJECT TO TAX			5 00
6 TAX: enter tax from SOUTH CAROLINA tax tables ▶	6	00	
7 TAX on Lump Sum Distribution (Attach SC4972) ▶	7	00	
8 TAX on Active Trade or Business Income (Attach I-335) ▶	8	00	
9 TAX on excess withdrawals from Catastrophe Savings Accounts ▶	9	00	
10 Add lines 6 through 9 and enter the total here ▶ This is your TOTAL SOUTH CAROLINA TAX			10 00
11 Child and Dependent Care (See instructions) ▶	11	00	
12 Two Wage Earner Credit (See instructions) ▶	12	00	
13 Other non-refundable credits. Attach SC1040TC and other state return(s) ▶	13	00	
14 TOTAL non-refundable credits. Add lines 11 through 13 and enter the total here ▶			14 00
15 SUBTRACT line 14 from line 10. Enter the difference BUT NOT LESS THAN ZERO here ▶			15 00

**PAYMENTS AND REFUNDABLE CREDITS**

16 SC INCOME TAX WITHHELD (Attach W-2 or SC41)	00	20 Other SC withholding (Attach Form 1099)	00
17 2011 estimated tax payments	00	21 Tuition tax credit (Attach I-319)	00
18 Amount paid with extension	00	22 Other refundable credit(s)	00
19 NR sale of real estate	00	Check type: <input type="checkbox"/> Anhydrous Ammonia (Attach I-333) <input type="checkbox"/> Milk Credit (Attach I-334)	
23 Add lines 16 through 22 and enter the total here..... These are your TOTAL PAYMENTS		23	00
24 If line 23 is LARGER than line 15, subtract line 15 from line 23 and enter the OVERPAYMENT		24	00
25 If line 15 is LARGER than line 23, subtract line 23 from line 15 and enter the AMOUNT DUE		25	00
26 USE TAX: (Due on out-of-state purchases. See instructions)	26	00	
27 Amount of line 24 to be credited to your 2012 Estimated Tax	27	00	
28 Total Contributions for Check-offs (Attach I-330)	28	00	
29 Add lines 26 through 28 and enter the total here		29	00
30 If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the AMOUNT TO BE REFUNDED TO YOU (see refund check box below)..... REFUND ▶		30	00
31 Tax Due: Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount ..		31	00
32 Late filing and/or late payment: Penalties _____ Interest _____ (See instructions) Enter total here		32	00
33 Penalty for Underpayment of Estimated Tax (Attach SC2210)		33	00
(See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax <input type="checkbox"/>		33	00
34 Add lines 31 through 33 and enter the AMOUNT YOU OWE here		34	00

Pay electronically free of charge at www.sctax.org. Click on DORePay and pay with Visa, MasterCard or by Electronic Funds Withdrawal (EFW) or Include SC1040-V with your check or money order for the full amount payable to "SC Department of Revenue". Write your social security number and "2011 SC1040" on the payment.

NOTE: A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department must pay electronically per SC Code of Laws Section 12-54-250(A)(1).

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Your signature	Date	Spouse's signature (if married filing jointly, BOTH must sign)
I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.		Preparer's printed name
Yes <input type="checkbox"/> No <input type="checkbox"/>		

If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
Firm name (or yours if self-employed) and address and Zip Code		FEIN		
		Phone No.		

MAIL TO:



REFUNDS OR ZERO TAX

SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100

BALANCE DUE

Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

☐ REFUND NOTICE: South Carolina will soon offer the option for taxpayers to receive their refund on a VISA Debit Card! If you are not using the direct deposit option for your refund and you still prefer to receive a paper check in the mail, please check this box. Otherwise, if available you will receive a Visa Debit Card.

Go Paperless! SCDOR will soon offer the option to receive your Form 1099-G/INT on its secure, confidential website www.sctax.org instead of receiving it in the mail. Form 1099-G/INT is used when preparing your federal tax return. The website information would allow you to print a copy of the form if needed. Check the box below and provide a valid email address to receive more information and instructions about this new program when available.

<input type="checkbox"/> Yes, I wish to receive information about accessing my 1099-G/INT information through the SCDOR website.	Email Address
--	---------------

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2011 TAX CREDITS

SC1040TC

(Rev. 8/5/11)
3913

NAME

YOUR SOCIAL SECURITY NUMBER

Most of these credits are computed on separate forms. **Attach the appropriate credit form(s) and/or SC1040TC Worksheet to the SC1040TC and SC1040. Credits may be disallowed if necessary schedules are not attached to your return. For lines 6-15, enter credit description and associated code from the following information, along with the dollar amount of the credit claimed.**

Credit Description	Code	Amount
1. Total Credit for taxes paid to another state (Attach SC1040TC worksheet for each state)	1. 100	▶ \$.00
2. Carryover of unused qualified credits	2. 101	▶ \$.00
3. Nursing Home Credit	3. 102	▶ \$.00
4. New Jobs Credit	4. 004	▶ \$.00
5. Alternative Motor Vehicle Credit	5. 035	▶ \$.00
6.	6. ▶	▶ \$.00
7.	7. ▶	▶ \$.00
8.	8. ▶	▶ \$.00
9.	9. ▶	▶ \$.00
10.	10. ▶	▶ \$.00
11.	11. ▶	▶ \$.00
12.	12. ▶	▶ \$.00
13.	13. ▶	▶ \$.00
14.	14. ▶	▶ \$.00
15.	15. ▶	▶ \$.00
16. Total Non-refundable Tax Credits. Add amounts from lines 1-15.....	16. ▶	\$.00
17. Enter the tax from SC1040, line 10	17.	\$.00
18. Enter the lesser of line 16 or 17. Also, enter this amount on the SC1040, line 13. If filing a Fiduciary income tax return, enter this amount on SC1041, line 10	18.	\$.00

SC 1040 Filers: Attach this form and a complete copy of your federal return to your SC1040. If claiming credit for taxes paid to another state, also include a copy of each of the other state's tax return.

SC1041 or SC1065 Filers: Attach this form to your Fiduciary income tax return SC1041 or your Partnership return of income SC1065.

39131024



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC1040TC Worksheet
Credit for Taxes Paid to Another State

SC1040TC

(Rev. 8/5/11)

3434

2011

South Carolina Residents/Part Year Residents Only. Complete a separate worksheet for each state. See SC1040TC instructions.
Attach SC1040TC and SC1040TC Worksheet to the SC1040.

Enter name of state.

	Dollars	Cents
1 Enter amount of income from line E of worksheet from instructions..... 1		00
2 The portion of line 1 above which was taxed by another state. (See line 2 instructions) 2		00
3 Percentage. (Divide the amount on line 2 by the amount on line 1, not to exceed 100%. Carry the percentage to the second decimal place.) 3		%
4 Amount of South Carolina Tax from SC1040, line 10..... 4		00
5 Tentative credit. (Percentage on line 3 times the amount on line 4.)..... 5		00
6 Net amount of tax calculated as due the other state on the income shown on line 2. (See line 6 instructions) (Do not use withholding amounts from your other state's W-2s.) 6		00
7 Allowable credit. Enter the lesser of the tax on line 5 or line 6. Also enter this amount on SC1040TC, line 1. (If more than one worksheet is needed, total all amounts from line 7 of each worksheet enter on SC1040TC, line 1)..... 7		00

SC1040TC Worksheet
Credit for Taxes Paid to Another State

South Carolina Residents/Part Year Residents Only. Complete a separate worksheet for each state. See SC1040TC instructions.
Attach SC1040TC and SC1040TC Worksheet to the SC1040.

Enter name of state.

	Dollars	Cents
1 Enter amount of income from line E of worksheet from instructions..... 1		00
2 The portion of line 1 above which was taxed by another state. (See line 2 instructions) 2		00
3 Percentage. (Divide the amount on line 2 by the amount on line 1, not to exceed 100%. Carry the percentage to the second decimal place.) 3		%
4 Amount of South Carolina Tax from SC1040, line 10..... 4		00
5 Tentative credit. (Percentage on line 3 times the amount on line 4.)..... 5		00
6 Net amount of tax calculated as due the other state on the income shown on line 2. (See line 6 instructions) (Do not use withholding amounts from your other state's W-2s.) 6		00
7 Allowable credit. Enter the lesser of the tax on line 5 or line 6. Also enter this amount on SC1040TC, line 1. (If more than one worksheet is needed, total all amounts from line 7 of each worksheet enter on SC1040TC, line 1)..... 7		00

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**ACTIVE TRADE OR BUSINESS INCOME
REDUCED RATE COMPUTATION**
(Complete one I-335 for each return)

(Attach I-335 and all supporting Worksheets to SC1040 or SC 1041)

I-335

(Rev. 8/4/11)

3410

2011

For the year January 1 - December 31, 2011, or fiscal tax year beginning 2011 and ending 2012

Print your name

Spouse's first name

Your Social Security number

Spouse's Social Security number

- 1a. Enter amount from Worksheet 1, line 3 1a. \$ _____ .00
- 1b. Enter total of amounts from Worksheets 2, line 22, Column C 1b. \$ _____ .00
- 1c. Add lines 1a and 1b 1c. \$ _____ .00
- 2a. Enter any adjustments necessary because of at-risk rules, South Carolina net operating losses, and/or passive activity losses. <Enter in brackets if the adjustment is negative.> Enter -0- if no adjustments are necessary 2a. \$ _____ .00
- 2b. Enter the deductible part of self-employment tax from your federal return on partnership income related to South Carolina. Do not include the amount on line 2 of Worksheet 1. 2b. \$ _____ .00
- 2c. Line 2a minus line 2b. <Enter in brackets if negative.> 2c. \$ _____ .00
3. Add lines 1c and 2c. If zero or negative, STOP – DO NOT PROCEED... 3. \$ _____ .00
4. Enter amounts reasonably related to personal services of the taxpayer, the taxpayer's spouse, or any person claimed as dependent on the taxpayer's income tax return (see Rules for Using Safe Harbor below). Do not include amounts from W-2s or guaranteed payments for personal services 4. \$ _____ .00
- ☐ Check here if using Safe Harbor
5. Subtract line 4 from line 3. If greater than zero, enter on SC1040, line (I); Schedule NR, line 39; or SC1041, Part I, line 2d. If zero or negative, STOP – DO NOT PROCEED 5. \$ _____ .00
6. Tax Year 2011 rate on qualifying active trade or business income 6. 5% (.05)
7. Multiply line 5 by line 6 (enter here and on SC1040, line 8; or on SC1041, line 9) 7. \$ _____ .00

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WORKSHEET 1
PASS-THROUGH INCOME FROM
A SOLE PROPRIETORSHIP

(Complete one Worksheet 1 for all Schedules C, C-EZ and F)
(Attach Worksheet 1 to your return)

I-335A

(Rev. 8/4/11)

3421

2011

For the year January 1 - December 31, 2011, or fiscal tax year beginning		2011 and ending		2012
Print your name	Spouse's first name		Your Social Security number	
			Spouse's Social Security number	

In order to use the flat tax rate on active trade or business income, an individual, estate or trust with pass-through income from one or more sole proprietorships or single-member LLCs not taxed as corporations must complete Worksheet 1.

A taxpayer needs to complete only one Worksheet 1 for all federal Schedules C, C-EZ and F.

1. South Carolina net profit (loss) all federal Schedules C, C-EZ and F 1. \$ _____ .00
2. Deductible part of self-employment tax related to line 1 (enter the amount from federal Form 1040 if all business income is taxable to South Carolina) 2. \$ _____ .00
3. Subtract line 2 from line 1 and enter here and on I-335, line 1a 3. \$ _____ .00

Instructions to Worksheet 1

- Line 1** Enter total of South Carolina amounts from federal Schedule C; Schedule C-EZ; and Schedule F.
- Line 2** Enter the amount from Form 1040 that applies to line 1. The entire amount applies unless one or more of the Schedules C and F are from a multi-state business or business not taxable to South Carolina.
- Line 3** Subtract line 2 from line 1. Enter this amount on I-335, line 1a.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

Individual Income Tax Payment Voucher

SC1040-V
(Rev. 7/20/11)
3332

This payment voucher must be used to pay the **BALANCE DUE** for your South Carolina individual income tax return if filing by paper or electronically.

You may choose to pay your SC1040-V electronically at www.sctax.org. Click on **DOR ePay** and pay with VISA or MasterCard or by Electronic Funds Withdrawal (EFW). Do not mail this form when paying online.

NOTE: A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department must pay electronically per SC Code of Laws Section 12-54-250(A)(1).

INSTRUCTIONS FOR FORM SC1040-V

1. Use only black ink on this form and on your check.
2. Enter the primary taxpayer's Social Security number.
3. Enter the spouse's Social Security number.
4. Darken or X the circle in the composite filer box if this payment will be claimed on a composite return filed for nonresident partnership/shareholders of a partnership/S corporation.
5. Enter the taxpayer's name control (the first 4 letters of the taxpayer's last name). Use all upper case letters. Do not use hyphens or apostrophes.
6. Enter the taxpayer's name(s) and address, including apartment number and zip code.
7. Enter the payment amount. Do not enter a dollar sign \$. If entering a whole dollar amount, you must enter "00" in the cents field. (Example: 154.00)
8. If filing a paper return, mail your return and SC1040-V with payment.
9. If filing electronically, mail your SC1040-V with payment only. Do not mail a copy of your return.

The total amount of tax due must be paid in full. As an incentive for using an electronic filing method, you will be given until May 1, 2012 to submit the return and full payment of taxes and still avoid interest and penalties. Failure to file and pay the tax due by May 1, 2012 will result in penalties and interest from April 15, 2012 until the return is filed and the tax is paid.

Make check payable to **SCDOR** and enter the Social Security number(s) and "2011 SC1040-V" in the memo section of the check. **Include your SC1040-V and payment in the envelope.** Coupon must accompany payment. **Do not** staple the check to the coupon. **Do not** fold coupon or check. **Only** use an original coupon. **Do not** send a photocopy.

If filing a paper return, mail your return, SC1040-V and payment to:

Taxable Processing Center
PO Box 101105
Columbia, SC 29211-0105

If filing electronically, mail only your SC1040-V and payment to:

SC Department of Revenue
Individual Income Tax Payment
Columbia, SC 29214-0020

Social Security Privacy Act Disclosure

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 117-201 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.

..... detach here

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2011

SC DEPARTMENT OF REVENUE

Individual Income Tax Payment Voucher

SC1040V
(Rev. 7/20/11)
3332

Your Social Security Number

Spouse's Social Security Number (if joint)

Composite Filer

Name Control (first 4 letters of last name)

○

Name and Address (include spouse's name if joint)

PAYMENT
AMOUNT
14-0801

Office Use Only

Do not send cash. Write your social security number and "SC1040-V" on check or money order and make payable to SCDOR.

33321027

**STATE OF SOUTH CAROLINA
INDIVIDUAL DECLARATION OF ESTIMATED TAX
INSTRUCTION AND WORKSHEET**

The enclosed declaration payment-vouchers are provided to file and pay your declaration of estimated tax. **Quarterly billings will not be made.** The payment-voucher must be attached to your payment for proper posting of the amount paid.

A WHO MUST FILE A DECLARATION: Every individual must file a declaration of estimated tax for 2012 if the expected total amount of tax owed when the income tax return is filed will be \$100.00 or more. Exceptions for filing a declaration are:

- (1) **Farmers and Commercial Fishermen** whose gross income from farming or fishing for 2011 or 2012 is at least two-thirds (66.67%) of the total gross income from all sources. These taxpayers may choose to pay all their estimated tax by January 15, 2013 or to file their 2012 SC1040 and pay the total tax due by March 1, 2013 instead of making four quarterly installments.
- (2) Any individual whose prior year tax liability was zero (0) for a full 12 months.
- (3) Any nonresident taxpayer doing business in South Carolina on a contract basis when the contract exceeds ten thousand dollars (\$10,000) and the tax is withheld at the rate of two (2%) percent from each contract payment.

NOTE: You may be able to avoid making estimated tax payments by asking your employer to withhold more state tax from your earnings, if applicable. To increase your state withholding, file a new withholding exemption certificate W-4 with your employer. Retirees may make changes to their withholding through their pension provider.

B WHEN TO FILE YOUR ESTIMATED TAX: An individual taxpayer on the calendar year period will generally file a declaration of estimated tax voucher on April 17, 2012, June 15, 2012, September 17, 2012 and January 15, 2013. (FOUR EQUAL AMOUNTS)

(1) Other declaration filing dates if not required to file on April 17.

If the requirement is met after:
April 1 and before June 1
June 1 and before September 1
September 1

Filing date is:
June 15, 2012
September 17, 2012
January 15, 2013

(2) Fiscal Year taxpayers must file their declaration of estimated tax vouchers on the 15th day of the 4th, 6th, and 9th months of the fiscal year and the first month of the following fiscal year.

C PAYMENT OF ESTIMATED TAX: Pay your estimated tax in four equal amounts on the required filing dates attached to the corresponding voucher; however, you may pay all of your estimated tax on April 17, when the first installment is due. Instead of making your last payment of estimated tax on January 15 (Voucher Number 4), you may file your completed income tax return by February 1 and pay in full the balance of all income tax owed. Any overpayment of estimated tax claimed on your Individual Income tax return may be either refunded or credited to the next year. **NOTE:** A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department must pay electronically per SC Code of Laws Section 12-54-250(A)(1). You can pay your SC1040ES vouchers electronically at www.sctax.org. Click on DOR ePay and pay with VISA or MasterCard or by Electronic Funds Withdrawal (EFW).

D JOINT VS. SINGLE DECLARATION: If you file a joint declaration, you must file a joint return.

NOTE: If you file a joint SC1040ES and file separate Individual Income tax returns you may experience delays in processing.

E DECLARATION ADJUSTMENT: If you find that the estimated tax is substantially increased or decreased as a result of (1) a change in income, (2) a change in exemptions or (3) a change in the income tax withholding, the adjusted declaration should be filed on or before the next filing date. A special form for adjusting your declaration will not be needed. Therefore you must use the regular declaration voucher for the filing period.

F PENALTY FOR FAILURE TO FILE AND PAY ESTIMATED TAX: You may be charged a penalty for not paying enough estimated tax, or for not making the payments on time in the required amount. The penalty does not apply if each required payment is timely and the total tax paid is at least 90% of the total tax due. No penalty will be due for underpayments attributable to personal service income earned in another state on which income tax withholding due to the other state was withheld. Most taxpayers filing a declaration may also avoid penalty by paying 100% of the tax shown to be due on the return filed for the preceding taxable year. You must have filed a South Carolina return for the preceding tax year and it must have been for a full 12-month year. However, the 100% rule is modified to be 110% of last year's tax liability for an individual with an adjusted gross income of more than \$150,000 as shown on the return for the preceding tax year. (To compute adjusted gross income use federal guidelines and make South Carolina adjustments.) Use SC2210 to compute the penalty.


G HOW TO USE THE PAYMENT VOUCHER:

- (1) **TYPE OR PRINT** your name, address and Social Security number in the space provided.
 - (2) Enter the amount shown on line 11 of the worksheet on the Amount of Payment line. If no payment amount is due, no SC1040ES needs to be filed.
 - (3) Tear off at the perforation.
 - (4) Attach your check or money order, made payable to the South Carolina Department of Revenue, to the payment voucher.
- Mail the payment voucher and remittance to the SC Department of Revenue, Estimated Tax, Columbia, SC 29214-0005.

VERY IMPORTANT – Fill in the Record of Estimated Tax Payments so you will have a record of all payments made. The Department will not mail you a statement showing the amount of estimated tax paid during the year.

Darken or X the circle in the composite filer box if this payment will be claimed on a composite return filed for nonresident partners/shareholders of a partnership/corporation.

..... detach here

1350		2012 SC DEPARTMENT OF REVENUE INDIVIDUAL DECLARATION OF ESTIMATED TAX	SC1040ES (Rev. 8/29/11) 3080
Your Social Security Number	Spouse's Social Security Number (if joint)	Composite Filer <div style="text-align: center;"><input type="radio"/></div>	Due April 17, 2012 Payment Voucher Quarter 1
Name and Address (include spouse's name if joint)			PAYMENT AMOUNT 14-0806 _____
			Office Use Only

Mail this form with check or money order (include Social Security Number) payable to: **SC Department of Revenue, Estimated Tax, Columbia SC 29214-0005**

30801021

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2012

 SC DEPARTMENT OF REVENUE
 INDIVIDUAL DECLARATION OF ESTIMATED TAX

 SC1040ES
 (Rev. 8/29/11)
 3080

Your Social Security Number

Spouse's Social Security Number (if joint)

Composite Filer

○

 Due June 15, 2012
 Payment Voucher Quarter

2

Name and Address (include spouse's name if joint)

 PAYMENT
 AMOUNT
 14-0806

Office Use Only

Mail this form with check or money order (include Social Security Number) payable to: SC Department of Revenue, Estimated Tax, Columbia SC 29214-0005

30801021

detach here

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2012

 SC DEPARTMENT OF REVENUE
 INDIVIDUAL DECLARATION OF ESTIMATED TAX

 SC1040ES
 (Rev. 8/29/11)
 3080

Your Social Security Number

Spouse's Social Security Number (if joint)

Composite Filer

○

 Due September 17, 2012
 Payment Voucher Quarter

3

Name and Address (include spouse's name if joint)

 PAYMENT
 AMOUNT
 14-0806

Office Use Only

Mail this form with check or money order (include Social Security Number) payable to: SC Department of Revenue, Estimated Tax, Columbia SC 29214-0005

30801021

detach here

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2012

 SC DEPARTMENT OF REVENUE
 INDIVIDUAL DECLARATION OF ESTIMATED TAX

 SC1040ES
 (Rev. 8/29/11)
 3080

Your Social Security Number

Spouse's Social Security Number (if joint)

Composite Filer

○

 Due January 15, 2013
 Payment Voucher Quarter

4

Name and Address (include spouse's name if joint)

 PAYMENT
 AMOUNT
 14-0806

Office Use Only

Mail this form with check or money order (include Social Security Number) payable to: SC Department of Revenue, Estimated Tax, Columbia SC 29214-0005

30801021

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

REQUEST FOR EXTENSION OF TIME TO FILE
South Carolina Individual Income Tax Return

SC4868

(Rev. 7/20/11)
3506

File Electronically www.sctax.org

File a South Carolina extension through SCnetFile. Zero and balance due extensions are accepted. Pay any balance due by credit card or Electronic Funds Withdrawal (EFW). We accept Visa and MasterCard. There is no additional charge for paying your balance due by credit card.



If you pay your balance due by Electronic Funds Withdrawal (EFW), funds are automatically withdrawn from your checking or savings account based on the payment date you select. EFW is also a FREE service to taxpayers.

Who May File:

Use SC4868 to request an extension of time to file SC1040 Individual Income Tax return for:

- (1) individual income taxpayers, or
- (2) nonresident shareholders of an S corporation, or
- (3) nonresident partners of a partnership or LLC.

When to File:

File this request **ON OR BEFORE April 15th**, or before the original due date of your fiscal year return. If the due date for filing your return falls on a Saturday, Sunday, or legal holiday, substitute the next regular working day. This extension will allow you an additional **six months** to file your return.

If You Filed A Federal Extension:

If no income tax is due and you have been granted a federal extension of time to file a federal income tax return, the department will accept a copy of the federal extension. In this case, you do not need to send SC a copy of the federal form by the due date of the tax return.

How To File:

File your extension and pay your balance due on-line at www.sctax.org or file a paper form SC4868. Mail the original with payment if any. When you file your SC1040, check the extension box on the front of the return.

This extension cannot be processed without proper Social Security Number(s) for individuals or Federal Employer Identification Number for S corporations or partnerships.

USE BLACK INK ONLY
PLEASE DO NOT CUT, SUBMIT ENTIRE PAGE

1350



State of South Carolina
DEPARTMENT OF REVENUE
Request for Extension of Time to File
South Carolina Individual Income Tax Return

SC4868

(Rev. 7/20/11)

3506

Year **2011**

Or other fiscal year beginning _____ and ending _____

1. Your Name (Type or Print)	3. Your Social Security number/FEIN
Spouse Name	Spouse's Social Security number
2. Home Address	4. New Filer or Change of Address, check here <input type="radio"/>
City, State and Zip Code	5. Composite Filer, check here <input type="radio"/>
	Do not write in this space - OFFICE USE
Make check or money order payable to: SC DEPARTMENT OF REVENUE Mail to: SC DEPARTMENT OF REVENUE INCOME TAX COLUMBIA SC 29214-0013	6. Balance Due from Worksheet \$

14-0801

35061027

Complete the following worksheet to calculate the amount to be paid with this form if any.
Tax Computation Worksheet (Keep for your records.)

A. Total state income tax.....	A \$ _____
B. Use Tax (Tax on Out-of-State Purchases).....	B \$ _____
C. Total Tax (add lines A and B)	C \$ _____
D. South Carolina income tax withheld.....	D \$ _____
E. Payment on Declaration of Estimated Tax (including last year's overpayment transferred).....	E \$ _____
F. Tax credits.....	F \$ _____
G. Total credits (add lines D, E, F).....	G \$ _____
H. Balance Due (subtract line G from line C). Enter this amount on Line 6 of the SC4868.....	H \$ _____

SC4868 INSTRUCTIONS

General Instructions:

Use SC4868 to request an extension of time to file SC1040 Individual Income Tax return including a composite return for nonresident shareholders or partners of an S corporation or partnership or LLC.

NOTE: Partnerships and Fiduciaries now use SC8736 to extend the time to file the SC1065 and SC1041.

Specific Instructions for Individual

Taxpayers for lines 1, 2 and 3:

For individuals, fill in name, address, and social security number for you and your spouse if applicable.

Specific Instructions for Composite

Taxpayers for lines 1, 2 and 3:

For composite filers, enter the name, address and FEIN of the S corporation, partnership or LLC.

Line 4:

Check this box if this is your first time filing a tax return in South Carolina or if your address has changed since you last filed a SC return.

Line 5:

Check this box if you are a Composite Filer.

Line 6:

Enter the amount from line H from the Tax Computation Worksheet. This amount must be paid in full with SC4868. An extension of time to file your tax return will not extend the time to pay your income tax.

Interest and Penalty for Failure to Pay Tax:

The extension of time to file your SC tax return granted by this request does not extend the time for payment of tax. Any unpaid portion of the final tax due will incur interest at the prevailing federal rates. This amount is computed from the original due date of the tax return to the date of payment. In addition to the interest, a penalty of 1/4% per month will be incurred for failure to pay at least 90% of the total tax due by the original due date. The penalty will be imposed on the difference between the amount paid with the extension and the tax to be paid for the period.

Filing Your Tax Return: You may file your tax return any time before the extension expires. Attach a copy of your extension to the back of your return. **Mark the extension box on the front of SC1040.**

Instructions for Tax Computation Worksheet:

Complete the worksheet to calculate the amount to be paid with SC4868.

Line A: Enter the amount of income tax you expect to owe for the current tax year.

Line B: Enter Use Tax due on Out-of-state purchases. This line is to be used by individual filers who are reporting use tax on their Individual return rather than using the UT-3. See individual income tax booklet for more information.

Line D: Enter total amounts of SC withholding from forms W-2, 1099 and/or SC41.

Line E: Enter amount of estimated tax payments paid using SC1040ES or transferred from last year's return.

Line F: Enter the amount of any applicable tax credits.

Line H: Enter this amount on line 6 of the SC4868.

ITIN - Individual Taxpayer Identification Number:

If you are a nonresident or resident alien and cannot get a Social Security number, you may contact the Internal Revenue Service to apply for and obtain an Individual Taxpayer Identification Number (ITIN) for the purpose of filing income tax returns. South Carolina will accept this number in lieu of a Social Security number for the purposes of processing your individual income tax returns. We are unable to process your return if filed without a Social Security number or Individual Taxpayer Identification Number (ITIN).

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security number on this tax form, if you are an individual. 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 117-201 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.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

1350

Do not write in this space - OFFICE USE



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
AMENDED INDIVIDUAL INCOME TAX

SC1040X

(Rev. 8/24/11)

3083

Fiscal year Ended _____ of _____, OR CALENDAR YEAR _____

Tax Year _____

Print Your first name and initial (Sr, Jr, 2nd, 3rd, 4th)

Last name

Check if
Deceased ☐

Your Social Security number

Spouse's first name and initial, if married filing jointly

Spouse's last name, if different

Check if
Deceased ☐

Spouse's Social Security number

Mailing address (number and street, or P. O. Box)

Apt. No.

Area Code

Daytime telephone

Do not write in this space - OFFICE USE

City, state and ZIP code

County code

FILING STATUS: ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of Household ☐ Qualifying Widow(er)

FEDERAL EXEMPTIONS: Number of exemptions on your federal return _____

Mail To: SC Department of Revenue, Amended Individual Income Tax,
P.O. Box 101104, Columbia, SC 29211-0104

A
Original
amount or as
previously
adjusted

B
Net Change-
amount of increase
or (decrease)
explain in Part V

C
Correct
Amount

Attach Check Here

PART II

Attach W-2's, if applicable

Income and Adjustments	1. Federal taxable income SC1040.	1	1	1
	2. Net South Carolina adjustment (plus or minus)	2	2	2
	3. Modified South Carolina taxable income (line 1 plus or minus line 2); Nonresident - enter amount from Part IV, line 34 of this form	3	3	3
Tax	4. South Carolina Tax:	4	4	4
	5. Other Taxes (See Instructions)	5	5	5
	6. Total South Carolina Tax (add lines 4 through 5)	6	6	6
Credits	7. Child and Dependent Care Credit	7	7	7
	8. Two Wage Earner Credit	8	8	8
	9. Other Non-Refundable Credits	9	9	9
	10. Total Credits (add lines 7 through 9)	10	10	10
Payments and Transfers	11. Balance: Subtract line 10 from line 6.	11	11	11
	12. South Carolina tax withheld (from W-2 and/or 1099) .	12	12	12
	13. South Carolina estimated tax payments	13	13	13
	14. Tuition Tax Credit and other refundable credits.	14	14	14
	15. Amount of tax paid with extension; original return; and any additional tax paid after original was filed			15
	16. Total of line 12, column C through 15, column C			16
	17. Net refund from original return			17
	18. Balance: Subtract line 17 from line 16			18
	19. Amount of Use Tax from out-of-state purchases as recorded on original return			19
	20. Transfer from original return for Estimated Tax and/or any contribution check-offs			20
	21. Add lines 19 and 20.			21
	22. Subtract line 21 from line 18 (net tax)			22
Refund	23. If line 22 is larger than line 11, column C, subtract and enter the difference REFUND			23
Balance Due	24. If line 11, column C is larger than line 22, enter the difference			24
	25. Interest and penalty on tax due (from due date of original return)			25
	26. TOTAL: Add lines 24 and 25 and enter here TOTAL BALANCE DUE			26

30831010

▶ Please Sign Here I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Your Signature Date Spouse's Signature (If filing jointly, BOTH must sign.)

▶ PART III I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐ Preparer's Printed Name _____

▶ **Paid Preparer's Use Only** If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Prepared by _____ Date _____ Address _____

PTIN or FEIN _____ Phone Number _____ City _____ State _____ Zip _____

PART IV - NONRESIDENT (It is best to make necessary corrections on a new Schedule NR before completing the nonresident section of the SC1040X).

	(1) As Originally Reported	(2) Correct Amount	
27. Federal Adjusted Gross Income			27
28. SC Adjusted Gross Income			28
29. Corrected Proration (line 28, column 2 divided by line 27, column 2)		%	29
30. TOTAL Itemized (standard) Deductions and Exemptions (see instructions)			30
31. Allowable Itemized (standard) Deductions and Exemptions (multiply line 30, column 2 by line 29.)			31
32. Total SC Adjustments			32
33. Line 31 minus line 32, column 2			33
34. Modified South Carolina taxable income as corrected (line 28, column 2 less line 33, column 2) Enter results from column 2 to line 3 column C on front of SC1040X. Compute tax and enter on line 4 column C on front of SC1040X.			34

PART V - EXPLANATION OF CHANGES Enter the line reference from PART II or PART IV for which you are reporting a change and give the reason for each change. Attach applicable documentation.

Failure to provide an explanation or supporting documentation will result in a delay in processing your return.

Explanation: _____

- Have you been advised that your original state return is being or will be audited by the SC Department of Revenue? ☐ Yes ☐ No
- Are you filing this amended return due to a Federal adjustment? If yes, attach a copy of the Federal Audit or adjustment. ☐ Yes ☐ No

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**POWER OF ATTORNEY AND
DECLARATION OF REPRESENTATIVE**

SC2848
(Rev. 12/1/11)
3307

Part I Power of Attorney

1 Taxpayer Information (Note: Taxpayer(s) must sign and date this form on page 2, line 8.)

★ Taxpayer name(s) and address (Type or print.)	★ Social Security number(s)	★ Employer identification number
		Plan number (if applicable)
	★ Daytime telephone number ()	Email Address

hereby appoint(s) the following representative(s) as attorney(s) - in fact:

2 Representative(s) (Type or print.)

★ Name and address of specific individual	★ Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address of specific individual	Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address of specific individual	Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>

to represent the taxpayer(s) before the SC Department of Revenue for the following tax matters:

3 Tax Matters - A general reference to "All years," "All periods," or "All taxes" is not acceptable.

★ Type of Tax (Individual, Corporate, Withholding, Sales, etc.)	★ Tax Form Number (SC1040, WH1605, ST-3, etc.)	★ Year(s) or Period(s) (See Line 3 instructions)

- 4 Acts Authorized** - A representative is an individual authorized to receive and inspect confidential tax information and to perform any and all acts on behalf of the taxpayer with respect to the tax matters described in line 3, including the authority to sign any agreements, consents or other documents. You may not use a Power of Attorney form to authorize a representative to receive refund checks. You may authorize a representative to sign a return ONLY as set forth in South Carolina Code Section 12-2-75.

List any specific additions to or deletions from the acts otherwise authorized in this power of attorney: _____

- 5 Receipt of Refund Checks** - If you want to authorize a representative named in line 2 to receive, **BUT NOT TO ENDORSE OR CASH** refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ► _____

33071028

- 6 **Retention/Revocation of Prior Power(s) of Attorney** - The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the South Carolina Department of Revenue for the **same** tax matters for years or periods covered by this document .

If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 **Signature of Taxpayer(s)** - If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested; otherwise, see the instructions for SC2848 concerning signature of taxpayer(s). If signed by a corporate officer, partner, guardian, tax matters partner/person, LLC members, executor, receiver, personal representative, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► **The Department will not accept a Power of Attorney that is not signed.**

* _____ Signature	* _____ Date	_____ Title (if applicable)
* _____ Print Name		
_____ Signature	_____ Date	_____ Title (if applicable)
_____ Print Name		

NOTICES AND COMMUNICATIONS

All Notices and Communications will be sent to the taxpayer only. However, if you are unable to forward a copy to your named representative, you may contact our office for assistance.

Part II Declaration of Representative

I declare that:

- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent under the Requirements of the US Treasury Department Circular No. 230.
 - d Officer - a bona fide officer of the taxpayer organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Return Preparer.
 - h Other, please explain. _____

► **The Department will not accept a Declaration of Representative that is not signed.**

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief. To wilfully furnish a false or fraudulent statement to the Department is a crime.

* Designation - Insert above letter (a-h)	* Jurisdiction (state)	* Signature	* Date

* indicates required field

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SOUTH CAROLINA DEPARTMENT OF REVENUE
TAX REGISTRATION APPLICATION

INTERNET REGISTRATION: SCBOS.SC.GOV

Mail TO: SC DEPARTMENT OF REVENUE
REGISTRATION UNIT
COLUMBIA, SC 29214-0140SID# _____
W/H _____
SALES _____
USE _____
PARTNERSHIP _____
LICENSE TAX _____SCDOR-111
(Rev. 12/20/11)
8048Please 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 (\$50 license tax is required) ☐ Artist & Craftsman's License (\$20 license tax is required)
☐ Withholding Tax (Page 2) ☐ Nonresident Withholding Exemption (Page 2) ☐ Use Tax (No fee required)

1. Owner, Partnership, or Corporate Charter Name

2. FEIN _____

SSN _____

3. Mailing Address (for all correspondence)

In Care Of _____

Street _____

City _____

State _____

ZIP _____

5. Business Phone Number

6. Daytime Phone Number

7. Email Address

8. Fax Number

4. Type of Ownership

- ☐ Sole Proprietor (one owner)
☐ Partnership (two or more owners, other than LLP)
☐ LLC/LLP filing as:
☐ Corporation ☐ Partnership ☐ Single Member
☐ South Carolina Corporation
Date Incorporated _____
☐ Foreign Corporation
State and Date Incorporated _____
☐ Other (explain) _____

9. Physical Location of Business (No P.O. Box)
Required For All Tax Types

Street _____

City _____

County (Required) _____

State _____

ZIP _____

10. Is Physical Location within S.C. City Limits?

☐ Yes ☐ No

Which city? _____

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.

11. How Would You Like to File? ☐ Monthly ☐ Quarterly (See Instructions)12. Is Your Business Seasonal? ☐ Yes ☐ No If yes, list months active: _____

You must file a zero return for periods with no sales. See Instructions for Filing Guidelines.

13. How Many Retail Sales Locations Do You Operate in S.C. under Your Ownership? _____

14. Trade Name (Doing Business As)

15. Location of Records (No P.O. Box)

16. Main Business (i.e., Retail Sales, Manufacturing, Service, etc.)

17. Anticipated Date of First Retail Sales
mm/dd/yy

18. Type of Business

- | | | | |
|--|--|---|--|
| <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) |
| <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) |
| <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) |
| <input type="checkbox"/> Construction (23) | <input type="checkbox"/> Transportation &
Warehouse (48-49) | <input type="checkbox"/> Education Services (61) | <input type="checkbox"/> Other Services (81) |
| <input type="checkbox"/> Manufacturing (31-33) | <input type="checkbox"/> Information (51) | | <input type="checkbox"/> Public Administration (92) |
| <input type="checkbox"/> Wholesale Trade (42) | <input type="checkbox"/> Finance & Insurance (52) | | |
| <input type="checkbox"/> Durable Medical
Equipment (44) | <input type="checkbox"/> Real Estate, Rental &
Leasing (53) | | |

19. Check If You Sell These Products

- ☐ Motor Oil ☐ Tires ☐ Lead Acid Batteries ☐ Large Appliances ☐ Aviation Gasoline/Jet Fuel
☐ Prepaid Wireless Cards ☐ Service to Cellular and Personal Communications Users

Complete Page 2 of This Form to Apply for Withholding Tax

80481013

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:

- ☐ **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 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 return.

See instructions for further information.

- ☐ 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

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 UNIT
COLUMBIA, SOUTH CAROLINA 29214-0140**

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

80482011

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld
			5 Medicare wages and tips		6 Medicare tax withheld
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Last name Suff.			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement
 Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Withholding Tax Coupon

WH-1601
(Rev. 8/31/11)
3127

Pay WH-1601 electronically at www.sctax.org Click on DOR ePay and pay with VISA or MasterCard or by Electronic Funds Withdrawal (EFW - Bank Draft). Do not mail this form when paying online.

If you submit 24 or more withholding payments in a year, you must pay electronically.
SC Code Section 12-8-1520(D). SC payments must be made at the same time as federal payments.

INSTRUCTIONS FOR FORM WH-1601

1. Only use **black ink** on this form and on your check.
2. You must enter the **SC withholding number**. This is a nine digit number beginning with "25".
3. Enter the Federal Employer Identification Number (FEIN).
4. **Darken the circle** by the quarter for which this payment is to be applied. The date on the employee's paycheck determines the quarter.
5. Enter the **tax year** for the payment, "YYYY".
6. Enter the **payment amount**. Do not enter a dollar sign \$. If entering a whole dollar amount, you must enter "00" in the cents field. (Example: 154.00)
7. **IMPORTANT - Print the business name and address** in the space under the FEIN.
8. **Provide contact name and date**. Include a daytime telephone contact number including the area code.

Make check payable to SCDOR and enter the **quarter, year and SC withholding number** in the memo section of the check. Coupon must accompany payment. **Do not** staple the check to the coupon. **Do not** fold coupon or check. **Only** use an original coupon. **Do not** send a photocopy.

Mail the completed WH-1601 with payment to:
SC Department of Revenue
Withholding
Columbia, SC 29214-0004

To apply for a withholding number, go online to www.sctax.org and click on the SCBOS link or complete and submit form SCDOR-111 (Tax Registration Application).

USE BLACK INK ONLY

detach here

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WITHHOLDING TAX COUPON

WH-1601
(Rev. 8/31/11)
3127

SC WITHHOLDING NO.	Darken Quarter (Required) Paycheck Date Determines Quarter	YEAR	PAYMENT AMOUNT
	<input type="radio"/> 1st Qtr Jan, Feb, Mar <input type="radio"/> 2nd Qtr Apr, May, Jun		
	<input type="radio"/> 3rd Qtr Jul, Aug, Sep <input type="radio"/> 4th Qtr Oct, Nov, Dec		

FEIN _____

Business Name and Address: _____

SC payments must be made at same time as federal payments.

Contact Name _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

14-0811

THIS IS NOT A RETURN

31271034

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC WITHHOLDING
QUARTERLY TAX RETURN

WH-1605
(Rev. 6/1/11)
3129

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

QUARTER

- ☐ 1st Quarter
Jan, Feb, Mar
- ☐ 2nd Quarter
Apr, May, Jun
- ☐ 3rd Quarter
Jul, Aug, Sep

FEIN

**DO NOT USE FOR
4TH QUARTER**

YEAR _____

FOR OFFICE USE ONLY

Use **BLACK INK ONLY**.

- ☐ Darken circle completely if this is an **AMENDED** return.
Reason: _____
- ☐ Darken circle completely if change of address.
- ☐ Darken circle completely if no longer required to withhold and account should be closed. Close date: ____/____/____
Reason: _____

NOTE: A return **MUST BE** filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice. Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

QUARTERLY SC STATE INCOME TAX INFORMATION:

1. Quarterly SC state income tax withheld (all sources) 1. ▶ _____ .
2. Quarterly SC state income tax deposits or payments previously made ... 2. ▶ _____ .
SC payments must be made at the same time as federal payments.
3. SC REFUND (If line 2 is greater than line 1, enter difference.) 3. ▶ _____ .
DO NOT PAY THIS AMOUNT
4. SC TAX DUE (If line 2 is less than line 1, enter difference.) 4. ▶ _____ .
5. Penalty \$ _____ and interest \$ _____ due 5. ▶ _____ .
6. Net SC state income tax, penalty, and interest due
(line 4 plus line 5) **BALANCE DUE** 6. ▶ _____ .

14-0809

Mail to: SC Department of Revenue
Withholding
Columbia SC 29214-0004

Clip payment to this return for the full amount payable to SC Department of Revenue and write the withholding number and quarter on the payment.
Do not include WH-1601 coupon.

For Field Use Only

I authorize the Director of the Department of Revenue or delegate to discuss **this return**, attachments and related tax matters with the preparer. ☐ Yes ☐ No

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature _____ Name _____ Date ____/____/____
Telephone (____) _____ Email _____ Title _____

31291040

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SC WITHHOLDING FOURTH
QUARTER/ANNUAL RECONCILIATION**

WH-1606
(Rev. 8/18/11)
3131

NOTE: A return **MUST BE** filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice.

SC WITHHOLDING NO.

QUARTER

Oct, Nov, Dec

YEAR _____

Due on or Before
Last Day of February

FEIN

FOR OFFICE USE ONLY

Use **BLACK INK ONLY**.

- ☐ Darken circle completely if this is an **AMENDED** return.
Reason: _____
- ☐ Darken circle completely if change of address.
- ☐ Darken circle completely if no longer required to withhold and account should be closed. Close date: ____/____/____
Reason: _____

Mail to: **SC Department of Revenue**
Withholding
Columbia SC 29214-0004

4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

1. **4th Quarter** SC state income tax withheld (all sources) 1. ▶ _____
2. **4th Quarter** SC state income tax deposits or payments previously made. . 2. ▶ _____
- SC payments must be made at the same time as federal payments.**
3. **SC REFUND** (If line 2 is greater than line 1, enter difference.) 3. ▶ _____
- DO NOT PAY THIS AMOUNT**
4. **SC TAX DUE** (If line 2 is less than line 1, enter difference.) 4. ▶ _____
5. Penalty \$ _____ and interest \$ _____ due 5. ▶ _____
6. Net SC state income tax, penalty, and interest due 6. ▶ _____
- (line 4 plus line 5). **BALANCE DUE** 6. ▶ _____

14-0809

ANNUAL SC STATE RECONCILIATION INFORMATION (LINE 7 THROUGH 10 INFORMATION IS REQUIRED)

7. Recap of South Carolina tax withheld by quarter.
JAN - MAR _____ JUL - SEP _____
APR - JUN _____ OCT - DEC _____
8. Total SC state income tax **WITHHELD** from all quarters reported from
W2s \$ _____, W2Gs \$ _____, and 1099s \$ _____ 8. ▶ _____
(should equal the total of line 7)
9. Total **SC INCOME** from W2s, W2Gs, and 1099s 9. ▶ _____
10. Number of W2s, W2Gs, and 1099s submitted with WH-1612
or online through SCBOS 10. ▶ _____

I authorize the Director of the Department of Revenue or delegate to discuss **this return**,
attachments and related tax matters with the preparer. ☐ Yes ☐ No

For Field Use Only

Preparer's name and phone number _____

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully
furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature _____ Name _____ Date ____/____/____
Telephone (____) _____ - _____ Email _____ Title _____

31311046

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

STATE SALES AND USE TAX RETURN

Mail To: SC Department of Revenue Sales Tax Return Columbia, SC 29214-0101

ST-3

(Rev. 7/12/11)
5001

If the business is closed permanently, please complete the form C-278 (a copy is enclosed in the Sales Tax Booklet) and return the license.

This is a scannable form, which **MUST** be completed in black ink only.

☐ Check if your address changed and make corrections below.

If the area below is blank, fill in name, address, SSN or Federal Identification No.

FEIN

SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR OFFICE USE ONLY

FOR FIELD USE ONLY

Period Ended

File Return On or By

File Electronically at www.sctax.org
DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.
USE BLACK INK ONLY



COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

SALES AND USE TAX

1. Gross Proceeds of Sales, Rentals, Use Tax and Withdrawals for Own Use
(From line 3 of Sales and Use Tax Worksheet on reverse side)..... 1. ▶ _____
2. Total Amount of Deductions (From line 5 of Sales and Use Tax Worksheet)..... 2. ▶ _____
3. Net Taxable Sales (Line 1 minus line 2)..... 3. ▶ _____
4. Tax: Multiply Line 3 x 6% (.06)..... 4. ▶ _____
5. Taxpayer's Discount (For timely filed and paid returns only) If your combined tax liability is less than \$100.00, the discount rate is 3% (.03) of line 4. If the total is \$100.00 or more, the discount is 2% (.02) of line 4..... 5. ▶ _____
(Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.)
6. Sales and Use Tax Net Amount Payable (Line 4 minus line 5)..... 14-4701 6. ▶ _____
14-4702
7. Penalty _____, Interest _____ 7. ▶ _____
(Add Sales and Use Tax penalty and interest. Enter total on line 7 at right.)
- OFFICE USE ONLY: _____
8. Total Sales and Use Tax Due (Add lines 6 and 7)..... 8. ▶ _____

ADDITIONAL TAX FROM ST-389



Only complete this section if local taxes are applicable to your sales or purchases.

REMINDER: ST-389 must be completed and attached for all additional taxes.

If this section does not apply, go to line 10.

9. Total Taxes Due (From Column D, line 5, page 7 of 8 of form ST-389)..... 9. ▶ _____
10. TOTAL AMOUNT DUE (Add lines 8 and 9)..... 10. ▶ _____

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return.

For questions regarding this form, call (803) 898-6788.

Internet/E-mail Address: _____

I hereby certify that I have examined this return and to the best of my knowledge and belief it is a true and accurate return.

Taxpayer's Signature

Owner, Partner or Title

Daytime Phone Number

Date

50011022

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

STATE SALES, USE, AND ACCOMMODATIONS TAX RETURN

Mail To: SC Department of Revenue, Sales Tax, Columbia, SC 29214-0101



ST-388

(Rev. 6/28/12)

5062

If the business is closed permanently, please complete the form C-278 and return the license. This is a scannable form, which MUST be completed in black ink only.

☐ Check if address change and make corrections below.

If the area below is blank, fill in name, address, SSN/Federal Identification No. (FEIN)

FEIN

SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR FIELD USE ONLY

Period Ended

File Return On or By

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

14-4701/14-4702

14-3701/14-3702

34-2707

FOR OFFICE USE ONLY

1	All Gross Proceeds of Sales/Rental, Use Tax, Accommodations, and Withdrawals for Own Use (From Item 3 of worksheets)			
		Column A Sales/Use 6% (Tax Rate)	Column B Sales/Use 5% (Tax Rate)	Column C Accommodations 2% (Tax Rate)
1A	Total Gross Proceeds of Sales/Rental, Use Tax & Withdrawals at 6% Rate (Column A); 5% Rate on Accommodations Rentals (Column B) (From Items 6 and 10 of worksheets)			
1B	Total Gross Proceeds of Sales/Accommodations Rentals at 2% Rate (Column C) (From Item 14 of worksheets)			
2	Total Amount of Deductions (From Items 8, 12 and 16 of worksheets)			
3	Net Taxable Sales and Purchases (Line 1A or 1B minus line 2)			
4	Tax Due (Line 3 x Tax Rate)			
5	Taxpayer's Discount (See instructions. For timely filed returns and taxes paid in full only.)			
6	Balance Due (Subtract line 5 from line 4 for each column.)			
7	Penalty (See Instr.)			
7A	Interest (See Instr.)			
7B	Total Penalty and Interest (Add lines 7 and 7A for each column.)			
8	Amount Due (Add lines 6 and 7B for each column.)			
8A	Total Sales, Use and Accommodations Due (Add line 8 of columns A, B and C.)		8A	
9	Tax Due ST-389 (From Column D, line 5, page 7 of 8 of form ST-389)		9	
10	Total Amount Due (Add lines 8A and 9 of Column B.)		10	

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**BUSINESS PERSONAL PROPERTY
RETURN**

PT-100
(Rev. 7/20/10)
7002

IMPORTANT - A separate return must be filed for each location on forms approved by the Department of Revenue. This is a scannable form, which must be completed with black ink only.

Tax Year _____

(See instructions on back)

Owner Name and Mailing Address: _____

Business Name and Location: _____

- ☐ New Account ☐ Amended ☐ Final; Closing Acct. ☐ Return Due to Change in Accounting Closing Period
☐ Individual ☐ Corporation ☐ Partnership * ☐ LLC/LLP ☐ Leasing Company
 * (A listing of partners and social security number is required)

Property File No. _____

Accounting Closing Period (mo/da/yr) _____

Sales Tax No. _____

Date Business Open (mo/da/yr) _____

*Federal EI/SS No. _____

Telephone No. _____

County _____

NAICS Code _____

Tax Dist _____

Date Business Closed _____

***If you have a new account, your FEI/SSN must be provided in the space above. **If you have a retail license and are making changes, please contact (803) 896-1350.**

****CHANGES ONLY**

Owner Name		Business Name	
Mailing Address		Business Location	
City/State - Mail	Zip	City/State/Zip	

1. Total Acquisition Cost 1. ▶ .00
 (Excluding Licensed Vehicles
and Leasehold Improvements)
 2. Less: Income Tax Depreciation
 (Accumulated Depreciation Not To
Exceed 90% For Each Item) 2. ▶ .00
 3. Net Depreciated Value
 (The Net Depreciated Value Must
Include At Least 10% Of Each Item)..... 3. ▶ .00

Lines 1, 2, and 3 must be completed. The
preprinted zeros will not be considered as
a completed return.

Office Use Only

I declare that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return, made in good faith, pursuant to the provisions, of the Code of Laws, 1976 and amendments.

Taxpayers Signature _____ Title _____ Date _____

Accountant Signature _____ Date _____

Mail to SC Department of Revenue, Property Division, Columbia, SC 29214-0301 or contact by phone (803) 898-5222.

This return cannot be processed without taxpayer signature.

70021027

INSTRUCTIONS

Complete your social security number or federal employer's identification number and county in which the property is located. If you are producing your own form it MUST be PRE-APPROVED by the Department of Revenue.

If there is a change of Ownership/Mailing Address or Business Name/Location, please make those changes in the area blocked off and marked For Changes Only.

A file number will be assigned to you by the Department and appear as the property tax file number on the front of a preprinted return. Always refer to this number when writing the Property Division.

Zeros have been preprinted in the cents column of this form, therefore you must round off cents to the nearest whole dollar.

- Line 1: All costs associated with the acquisition of furniture, fixtures and equipment that are used in the business;
EXCLUDING licensed vehicles.
- Line 2: Deduct the adjusted depreciation. The depreciation allowed is the same as used for income tax purposes, except the depreciation may **not exceed 90%** of the total acquisition cost for **EACH** item.
- Line 3: Total acquisition cost less the adjusted depreciation.

FILING REQUIREMENTS

Any business which opens **after** the end of the accounting period must file an initial return as of December 31st with the return being due the last day of April. After the initial return, businesses are required to file on or before **the last day of the fourth month** after the close of the accounting period regularly employed by the taxpayer, for income tax purposes.

THERE ARE NO PROVISIONS FOR EXTENSIONS FOR FILING BUSINESS PERSONAL PROPERTY RETURNS.

Failure to File or List Property - Section 12-54-44 provides: A person who willfully attempts to evade or defeat any tax or property assessment, in addition to other penalties provided by law, is guilty of a **FELONY** and, upon conviction, must be fined not more than ten thousand dollars or imprisoned not more than five years, or both, together with the cost of prosecution. The assessment may be estimated from the best available information.

Revocation of License for Failure to Comply - Section 12-54-90 provides: Failure to comply with the law may result in revocation of licenses within 10 days after notification.

Number of locations in SC _____

Location of records _____

Street

City

State

Do you lease equipment from another company? Yes ☐ No ☐ (Attach List if needed)

If yes, from whom? _____

Lessor

Address

City

State

Do you own equipment which is leased to other businesses? Yes ☐ No ☐

The net depreciable value from line 3 (front of form) will be assessed by the Property Division at the rate of 10.5%. The assessment will be certified to the county in which the property is located, and the district millage applied to determine your tax bill for the coming year. No further notice will be sent prior to the mailing of a tax bill by the county and/or district.

Signature - If someone other than the taxpayer prepares the return, then the property tax return must also contain the signature of the return preparer.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 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 117-201 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.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

ADMISSIONS/THEATER TAX RETURN

Mail To: SC Department of Revenue, Admissions Tax, Columbia, SC 29214-0136

L-511

(Rev. 2/22/10)
4041

IMPORTANT: This return is **DUE** on the 1st day of the month following the period covered by the return, and becomes **DELINQUENT** on the 21st day.

This form **MUST** be completed in black ink only.

Office Use Only

SID NUMBER:

LICENSE NUMBER

FEIN/SSN

PERIOD ENDED

PLEASE CHANGE ADDRESS IF NOT CORRECT.

COMPUTATION OF TAX

(1) Total Gross Receipts \$ _____

(2) Net Receipts (Divide Line 1 by 105 Percent) \$ _____

(3) **Tax Due** (Line 2 X 5 %) \$ _____

(4) Penalty \$ _____

(5) Interest \$ _____

TOTAL AMOUNT REMITTED (Check if payment is by EFT) ☐ \$ _____

G/L 14-0901

IMPORTANT: DO NOT INCLUDE OTHER TAXES WITH THIS PAYMENT

For questions regarding this form call (803) 896-1970

I hereby certify that the information contained in this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is correct and complete.

Taxpayer Signature	Title	Daytime Phone Number	Date
Internet/Email Address			

PLEASE COMPLETE THIS SECTION.

Number of Admissions Charged	Total Price of Admissions Including Tax	Gross Receipts of Admissions Including Tax
	\$	\$
	\$	\$
	\$	\$
Total Gross Receipts (Transfer to Line 1)		\$

Penalties - Failure to file a return will result in a penalty of five percent (5%) for the first month plus five percent (5%) for each additional month not to exceed an aggregate of twenty-five percent (25%). Failure to pay will result in penalties of one half of one percent (.5%) per month not to exceed twenty-five percent (25%).

Interest - Interest on all overdue accounts will be assessed at the rate provided under Sections 6621 and 6622 of the Internal Revenue Code. Rates will change quarterly depending on the prime rate. In addition interest will be compounded daily.

You are required to maintain a copy of this return for audit purposes.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MONTHLY TOBACCO TAX RETURN

Mail to: SC Department of Revenue, Tobacco Tax, Columbia SC 29214-0138

L-922
(Rev. 6/24/10)
4064

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return and payment due on or before the 20th) following the close of the period.

Sales Method ☐

Office Use Only

Receipt Method ☐

SID

File Number

FEIN/SSN

Period Ended

If no preaddressed label attached, fill in name, address and FEI number.

SCHEDULE A

	Cigarettes 20 ct Packs (A)	Cigarettes 25 ct Packs (B)	OTP Tobacco Products other than cigarettes (\$ amount) (C)
1. Beginning inventory			
2. Purchases during month (Sch B, page 2)			
3. Total (line 1 & line 2)			
4. South Carolina tax exempt sales (Sch C, page 2)			
5. Ending inventory			
6. Total tax exempt (line 4 plus line 5)			
7. Taxable sales (Sales method, subtract line 6 from line 3)			
8. Total purchases from manufacturer (Receipt method, subtract line 4 from line 2)			
9. Tax rate	.57	.7125	.05
10. Tax due (line 7 times line 9) (Receipt, line 8 times line 9)			
11. Total tax due (add columns A and B)			
12. Less 3.5% Discount for timely pay			
13. Tax due: (line 11 minus 12) column C (line 10 minus 12)		14-1401	14-1408
14. Add: Penalty			
15. Add: Interest			
16. TOTAL AMOUNT DUE (lines 13, 14, and 15.) (Check if payment is by EFT.) <input type="checkbox"/>			

For questions regarding this form call (803) 896-1970.

I hereby certify that the information contained in this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is correct and complete.

Signature	Title	Internet/Email Address
Name(Print)	Date	Daytime Phone Number

40641029

Typical Forms Filed By a

Partnership

<u>Form Number</u>	<u>Form Name</u>
SC1065	Partnership Return
SC1065 K-1	Partner's Share of South Carolina Income, Deduction, Credits, etc.
I-335	Active Trade or Business Income Reduced Rate Computation
I-335A	Worksheet 1 Pass-Through Income from a Sole Proprietorship
I-335B	Worksheet 2 Pass-Through Income from a Partnership or S Corporation
SC8736	Request for Extension of Time to File/Fiduciary and Partnership



STATE OF SOUTH CAROLINA
PARTNERSHIP RETURN
Tax Year 2011

SC1065
(Rev. 9/13/11)
3087

Return is due on or before the 15th day of the fourth month
following the close of the taxable year.

Mail to: SC Department of Revenue, Partnership Return,
Columbia SC 29214-0008
For the year January 1 - December 31, 2011, or fiscal tax year
beginning _____ 2011 and ending _____ 2012

FEIN (Required):	SC File # (Required):	County:
------------------	-----------------------	---------

Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Address change (4) ☐ Amended return

Total Number of Partners: _____ Number of Partners that are Not SC Residents: _____

ATTACH A COPY OF FORM 1065 FEDERAL PARTNERSHIP RETURN AND COPIES OF ALL SCHEDULES.
Read the instructions carefully and fill in all applicable lines and schedules.

Location of business property: City _____ State _____ Phone Number _____

COMPLETE SCHEDULE SC-K FIRST

Schedule W-H Withholding Tax on Income of Nonresident Partners

STAPLE PAYMENT HERE	1. Total from line 21, page 2, SC1065	1.
	2. Amount of line 1 income taxable to nonresident partners (from SC1065 K-1s)	2.
	3. Amount of line 2 exempt from withholding because of I-309 affidavit or composite filing.	3.
	4. Subtract line 3 from line 2, if less than zero, enter -0-	4.
	5. Withholding tax due - line 4 times .05 (5%)	5.
	6. Withholding from nonresident sale of real estate (Attach I-290) or SC Withholding from form 1099MISC	6.
	7. Amount paid with extension SC8736.	7.
	8. Add lines 6 and 7	8.
	9. Subtract line 8 from line 5. If zero or less, enter zero here. This is the amount due with this return. Refunds cannot be issued from the SC1065. An overpayment must be claimed and refunded at the partner level.	9. BALANCE DUE

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

14-0832

Please Sign Here	Signature of general partner or LLC/LLP member _____ Date _____	
	I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes <input type="checkbox"/> No <input type="checkbox"/>	
Paid Preparer's Use Only	Preparer Printed Name _____	Check if self-employed <input type="checkbox"/> Preparer telephone number _____
	Preparer signature _____	PTIN _____
	Date _____	
	Firm's name (or yours if self-employed) and address _____	

30871016

SCHEDULE SC-K

PARTNERS' SHARES OF INCOME (LOSSES), DEDUCTIONS, CREDITS ETC. (See Instructions.)

* Enter amounts from corresponding lines on your federal Schedule K in Column A.

	(A)* Amounts From Federal Schedule K	(B) Plus or Minus South Carolina Adjustment	(C) Federal Schedule K Amounts After SC Adjustments	(D) Amounts Allocated to SC	(E) Amounts Subject to Apportionment DO NOT include amounts allocated to other states
1	Ordinary Business Income (loss)				
2	Net Real Estate Rents (loss)				
3	Other Net Rents (loss)				
4	Guaranteed Payments				
5	Interest Income				
6	Dividends				
7	Royalties				
8	Net Short Term Cap. Gain (loss)				
9	Net Long Term Cap. Gain (loss)				
10	Net § 1231 gain (loss)				
11	Other Income (loss)				
12	§ 179 Deduction				
13a	Contributions				
13b	Investment Interest Expense				
13c	§ 59 (e)(2) Expenditures				
13d	Other Deductions				
14	Total				
15	Amounts from federal Schedule K (line 14, Schedule SC-K, Col. A)				15
16	Amount Allocated to South Carolina (from line 14, Schedule SC-K, Col. D)				16
17	Net income (loss) subject to apportionment (from line 14, Schedule SC-K, Col. E)				17
APPORTIONMENT					
			TOTAL	SC	
18	Total Sales or Gross Receipts				
19	Apportionment factor (SC ÷ TOTAL). 100% if operating entirely within SC				19 %
20	Net business income (loss) apportioned to SC (line 17 multiplied by line 19)				20
21	Net business income (loss) taxable to SC (line 16 plus line 20)				21

SC1065 K-1
(Rev. 5/27/11)
3515

Partner's Identifying number ▶	Partnership's FEIN ▶
Partner's name, address and ZIP code	Partnership's name, address and ZIP code

35151018

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**ACTIVE TRADE OR BUSINESS INCOME
REDUCED RATE COMPUTATION**
(Complete one I-335 for each return)

I-335

(Rev. 8/4/11)

3410

2011

(Attach I-335 and all supporting Worksheets to SC1040 or SC 1041)

For the year January 1 - December 31, 2011, or fiscal tax year beginning 2011 and ending 2012

Print your name

Spouse's first name

Your Social Security number

Spouse's Social Security number

- 1a. Enter amount from Worksheet 1, line 3 1a. \$ _____ .00
- 1b. Enter total of amounts from Worksheets 2, line 22, Column C 1b. \$ _____ .00
- 1c. Add lines 1a and 1b 1c. \$ _____ .00
- 2a. Enter any adjustments necessary because of at-risk rules, South Carolina net operating losses, and/or passive activity losses. <Enter in brackets if the adjustment is negative.> Enter -0- if no adjustments are necessary 2a. \$ _____ .00
- 2b. Enter the deductible part of self-employment tax from your federal return on partnership income related to South Carolina. Do not include the amount on line 2 of Worksheet 1. 2b. \$ _____ .00
- 2c. Line 2a minus line 2b. <Enter in brackets if negative.> 2c. \$ _____ .00
3. Add lines 1c and 2c. If zero or negative, STOP – DO NOT PROCEED... 3. \$ _____ .00
4. Enter amounts reasonably related to personal services of the taxpayer, the taxpayer's spouse, or any person claimed as dependent on the taxpayer's income tax return (see Rules for Using Safe Harbor below). Do not include amounts from W-2s or guaranteed payments for personal services 4. \$ _____ .00
- ☐ Check here if using Safe Harbor
5. Subtract line 4 from line 3. If greater than zero, enter on SC1040, line (I); Schedule NR, line 39; or SC1041, Part I, line 2d. If zero or negative, STOP – DO NOT PROCEED 5. \$ _____ .00
6. Tax Year 2011 rate on qualifying active trade or business income 6. 5% (.05)
7. Multiply line 5 by line 6 (enter here and on SC1040, line 8; or on SC1041, line 9) 7. \$ _____ .00

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WORKSHEET 1
PASS-THROUGH INCOME FROM
A SOLE PROPRIETORSHIP

(Complete one Worksheet 1 for all Schedules C, C-EZ and F)
(Attach Worksheet 1 to your return)

I-335A

(Rev. 8/4/11)
3421

2011

For the year January 1 - December 31, 2011, or fiscal tax year beginning		2011 and ending		2012
Print your name		Spouse's first name		Your Social Security number
				Spouse's Social Security number

In order to use the flat tax rate on active trade or business income, an individual, estate or trust with pass-through income from one or more sole proprietorships or single-member LLCs not taxed as corporations must complete Worksheet 1.

A taxpayer needs to complete only one Worksheet 1 for all federal Schedules C, C-EZ and F.

1. South Carolina net profit (loss) all federal Schedules C, C-EZ and F 1. \$ _____ .00
2. Deductible part of self-employment tax related to line 1 (enter the amount from federal Form 1040 if all business income is taxable to South Carolina) 2. \$ _____ .00
3. Subtract line 2 from line 1 and enter here and on I-335, line 1a 3. \$ _____ .00

Instructions to Worksheet 1

Line 1 Enter total of South Carolina amounts from federal Schedule C; Schedule C-EZ; and Schedule F.

Line 2 Enter the amount from Form 1040 that applies to line 1. The entire amount applies unless one or more of the Schedules C and F are from a multi-state business or business not taxable to South Carolina.

Line 3 Subtract line 2 from line 1. Enter this amount on I-335, line 1a.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WORKSHEET 2
PASS-THROUGH INCOME FROM A PARTNERSHIP
OR S CORPORATION
(Complete a separate Worksheet 2 for each SCK-1)
(Attach each Worksheet 2 to your return)

I-335B

(Rev. 8/4/11)

3422

2011

For the year January 1 - December 31, 2011, or fiscal tax year beginning 2011 and ending 2012

Print your name

Spouse's first name

Your Social Security number

Spouse's Social Security number

In order to use the flat rate on active trade or business income, an individual, estate or trust with pass-through income from one or more partnerships, S corporations, or LLCs taxed as partnerships or S corporations must complete a separate Worksheet 2 for each partnership, S corporation or LLC.

Complete a separate Worksheet 2 for each SCK-1.

Name of business:	Column A Federal K-1 amounts	Column B SCK-1 amounts	Column C SC active trade or business amounts
1. Ordinary business income (loss)			1.
2. Net rental real estate income (loss)			2.
3. Other net rental income (loss)			3.
4. Guaranteed payments *			4.
5. Interest income			5.
6. Ordinary/qualified dividends			
7. Royalties			7.
8. Net short-term capital gain (loss)			
9a. Net long-term capital gain (loss)			
9b. Collectibles (28%) gain (loss)			
9c. Unrecaptured section 1250 gain			
10. Net section 1231 gain (loss)			10.
11. Other income (loss)			11.
12. Section 179 deduction			12. ()
13. Other deductions			
14. Self-employment earnings (loss) *			
15. Credits			
16. Foreign transactions			16.
17. Alternative minimum tax (AMT) items			17.
18. Tax exempt income and nondeductible expenses *			
19. Distributions *			
20. Items affecting shareholder basis **			
21. Other information			
22. Total of Column C			22.

Note: Worksheet 2 combines elements of federal K-1s for Forms 1065 and 1120-S.

* Identifies items on Form 1065, Schedule K-1 but not on Form 1120-S, Schedule K-1.

** Identifies items on Form 1120-S, Schedule K-1 but not on Form 1065, Schedule K-1.

Ownership Interest: _____%

34221028

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**REQUEST FOR EXTENSION OF TIME
TO FILE SOUTH CAROLINA RETURN
FOR FIDUCIARY AND PARTNERSHIP**

SC8736

(Rev. 4/23/09)

3390

20

Or other taxable year beginning and ending

Name

SC File number, if any

Present home address (number and street, or P. O. Box)

FEIN

City, State and ZIP code

Do not write in this space - OFFICE USE

Area Code Daytime telephone

County code number

This application is a request for extension of time to file the following return:

**FIDUCIARY**

SC1041

14-0828

**PARTNERSHIP**

SC1065

14-0832

Check this box if this will be your first time filing a return in South Carolina. ☐**PART I.**

1. Total state income tax 1 \$

2. Payments on declaration of estimated tax 2 \$

3. Tax credits 3 \$

4. Total credits (add lines 2 and 3) 4 \$

5. Balance due (subtract line 4 from line 1).

**BALANCE
DUE**

5 \$

Pay in full with this form

Make check or money order payable to :

SC DEPARTMENT OF REVENUE

(Partnerships enter on line 5 the estimated amount required
to be withheld on income of nonresident partners)

STAPLE PAYMENT HERE

PART II.

A COPY OF THIS FORM PLUS ANY ADDITIONAL EXTENSION MUST BE ATTACHED TO YOUR FINAL RETURN WHEN FILED.

NOTE: This extension cannot be processed without proper SC file number or FEIN.

Signature

Date

Prepared by:

Mail To: SC DEPARTMENT OF REVENUE

INCOME TAX

COLUMBIA SC 29214-0013

SC8736

33901026

Typical Forms Filed By a
Corporation

<u>Form Number</u>	<u>Form Name</u>
CL-1	Initial Annual Report of Corporations
SCDOR-111	Tax Registration Application
SC1120T	Tentative Corporation Tax Return and Conditional Extension
SC1120	'C' Corporation Income Tax Return
SC1120S	'S' Corporation Income Tax Return
SC1120TC	Corporate Tax Credits
SC1120S-WH	Withholding Tax on Income of Nonresident Shareholders
SC1120S K-1	South Carolina Shareholder's Share of Income, Deductions, Credits, Etc.
I-335	Active Trade or business Income Reduced Rate Computation
SC990T	Exempt Organization Business Income Tax Return
WH-1601	SC Withholding Tax Payment
WH-1605	SC Withholding Quarterly Tax Return
WH-1606	SC Withholding Fourth Quarter/Annual Reconciliation
ST-3	State Sales and Use Tax Return (6%)
ST-388	State Sales, Use and Accommodations Tax Return
PT-100	Business Personal Property Return
L-511	Admissions/Theater Tax Return
L-922	Monthly Tobacco Tax Return
L-2172	Liquor By The Drink Excise Tax Report
SC2848	Power of Attorney and Declaration of Representative

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**INITIAL ANNUAL
REPORT OF CORPORATIONS**

CL-1
(Rev. 9/7/10)
3134

Office Use Only

► File Number _____ ► ENDING PERIOD _____ Month _____ Year _____ SID Number _____

Date "Application for Charter" filed with Secretary of State _____ For Secretary of State Use Only

Date of "Request for authority to do business in this state" (Foreign Corp.) _____

FEIN _____ Business Code _____ (Office Use Only)

☐ Check if subchapter S election

NAME OF CORPORATION

Telephone #

PHYSICAL ADDRESS OF HEADQUARTERS (NUMBER AND STREET)

MAILING ADDRESS FOR TAX CORRESPONDENCE

CITY AND STATE

ZIP

COUNTY

CITY AND STATE

ZIP

1. State of incorporation:

2. Indicate month corporation closes its books:

3. Nature of principal business in SC:

4. Location of registered office of the corporation in the state of SC is in the city of _____

Registered agent at such address is _____

5. Location of principal office in SC (street, city, zip and county):

6. Date business commenced in SC:

Effective Date of Incorporation:

7. If a professional corporation, are all shareholders, one-half of the directors (or individuals functioning as directors) and all officers (other than the secretary and treasurer) qualified to practice the professional services engaged in by the corporation?

8. The names and business addresses of the directors (or individuals functioning as directors) and principal officers in the corporation are:

Name/Title

Business Address and Office

9. The total number of **authorized shares** of capital stock itemized by class and series, if any, within each class as follows:

Number of Shares

Class

Series

10. The total number of issued and outstanding shares of capital stock itemized by class and series, if any, within each class is as follows:

Number of Shares

Class

Series

1. Fee due with this report	► 1.	25	00
2. Interest due	► 2.		
3. Penalty due	► 3.		
4. Total - Due	► 4.		

See Instructions for payment and mailing.

AFFIDAVIT

I, the undersigned incorporator or principal officer of the corporation for which this return is made, declare that this return, including accompanying statements and schedules, has been examined by me and is to the best of my knowledge and belief a true and complete return made in good faith.

THIS RETURN PREPARED BY

SIGNATURE OF INCORPORATOR OR OFFICER AUTHORIZED TO SIGN

DATE

TITLE

31341027

ATTACH REMITTANCE HERE

1350

**SOUTH CAROLINA DEPARTMENT OF REVENUE
TAX REGISTRATION APPLICATION**
INTERNET REGISTRATION: **SCBOS.SC.GOV**Mail TO: SC DEPARTMENT OF REVENUE
REGISTRATION UNIT
COLUMBIA, SC 29214-0140SID# _____
W/H _____
SALES _____
USE _____
PARTNERSHIP _____
LICENSE TAX _____Please Print
Use Blue or
Black Ink
SCDOR-111
(Rev. 12/20/11)
8048

Section A: Taxes to be Registered for This Business Location - Make Checks Payable to SCDOR
☐ Retail Sales/Accommodations License (\$50 license tax is required) ☐ Artist & Craftsman's License (\$20 license tax is required)
☐ Withholding Tax (Page 2) ☐ Nonresident Withholding Exemption (Page 2) ☐ Use Tax (No fee required)

1. Owner, Partnership, or Corporate Charter Name

2. FEIN

SSN

3. Mailing Address (for all correspondence)

In Care Of

Street

City

State

ZIP

5. Business Phone Number

6. Daytime Phone Number

7. Email Address

8. Fax Number

9. Physical Location of Business (No P.O. Box)
Required For All Tax Types

Street

City

County (Required)

State

ZIP

4. Type of Ownership

- ☐ Sole Proprietor (one owner)
☐ Partnership (two or more owners, other than LLP)
☐ LLC/LLP filing as:
 ☐ Corporation ☐ Partnership ☐ Single Member
☐ South Carolina Corporation
 Date Incorporated _____
☐ Foreign Corporation
 State and Date Incorporated _____
☐ Other (explain) _____

10. Is Physical Location within S.C. City Limits?

☐ Yes ☐ No

Which city? _____

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.

11. How Would You Like to File? ☐ Monthly ☐ Quarterly (See Instructions)12. Is Your Business Seasonal? ☐ Yes ☐ No If yes, list months active: _____

You must file a zero return for periods with no sales. See Instructions for Filing Guidelines.

13. How Many Retail Sales Locations Do You Operate in S.C. under Your Ownership? _____

14. Trade Name (Doing Business As)

15. Location of Records (No P.O. Box)

16. Main Business (i.e., Retail Sales, Manufacturing, Service, etc.)

17. Anticipated Date of First Retail Sales
mm/dd/yy
18. Type of Business

- | | | | |
|--|--|---|--|
| <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) |
| <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) |
| <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) |
| <input type="checkbox"/> Construction (23) | <input type="checkbox"/> Transportation &
Warehouse (48-49) | <input type="checkbox"/> Education Services (61) | <input type="checkbox"/> Other Services (81) |
| <input type="checkbox"/> Manufacturing (31-33) | <input type="checkbox"/> Information (51) | | <input type="checkbox"/> Public Administration (92) |
| <input type="checkbox"/> Wholesale Trade (42) | <input type="checkbox"/> Finance & Insurance (52) | | |
| <input type="checkbox"/> Durable Medical
Equipment (44) | <input type="checkbox"/> Real Estate, Rental &
Leasing (53) | | |

19. Check If You Sell These Products

- | | | | | |
|---|--|--|---|---|
| <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 |
| <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

80481013

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:

- ☐ **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 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 return.

See instructions for further information.

- ☐ 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

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 UNIT
COLUMBIA, SOUTH CAROLINA 29214-0140

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

80482011

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
APPLICATION FOR AUTOMATIC EXTENSION
OF TIME TO FILE CORPORATION TAX RETURN

SC1120-T
(Rev. 8/29/11)
3096

INSTRUCTIONS

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 until a return is filed. 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** SC1120-T 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.

USE BLACK INK ONLY
PLEASE DO NOT CUT, SUBMIT ENTIRE PAGE

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
APPLICATION FOR AUTOMATIC EXTENSION
OF TIME TO FILE CORPORATION TAX RETURN

SC1120-T
(Rev. 8/29/11)
3096

CLIP CHECK HERE 	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

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 _____

30961031

1350



STATE OF SOUTH CAROLINA
'C' CORPORATION INCOME TAX RETURN

Return is due on or before the 15th day of the 3rd month following the close of the taxable year.
If a refund or zero return, mail to: SC DOR, Corporate Refund, Columbia SC 29214-0032
If a balance due return, mail to: SC DOR, Corporate Taxable, Columbia SC 29214-0033

SC 1120

(Rev. 12/9/11)
3091

SC FILE # _____
INCOME TAX PERIOD ENDING _____
LICENSE FEE PERIOD ENDING _____
FEIN _____
NAME _____
MAILING ADDRESS _____
CITY _____ STATE _____ ZIP CODE _____
Change of ☐ Address ☐ Accounting Period
☐ Officers

County or Counties in SC Where Property is Located:

City Audit Location State

Audit Contact Telephone Number

Check if ☐ Amended Return ☐ Consolidated Return (Complete Schedule M)☐ Includes Disregarded LLC(s) (Complete Schedule L)

Total Gross Receipts. Total cost of depreciable personal property in SC.

If Filing a Final Return, see General Instructions, page 6.
You **MUST** close your account with the SECRETARY OF STATE and complete I-349.

☐ Merged ☐ Reorganized ☐ Dissolved ☐ Withdrawn

Attach complete copy of Federal Return

PART I
COMPUTATION OF INCOME TAX LIABILITY

1. Federal Taxable Income per federal tax return 1.
2. Net Adjustment from line 12, Schedule A and B 2.
3. Total Net Income as Reconciled (line 1 plus or minus line 2) 3.
4. If Multi-state Corporation, enter amount from line 6, Schedule G; otherwise, enter amount from line 3. 4.
5. LESS: South Carolina net operating loss carryover, if applicable 5.
6. South Carolina Net Income subject to tax (line 4 less line 5) 6.
7. TAX: Multiply amount on line 6 by 5% (.05) 7.
8. Less tax deferred on income from foreign trade receipts (see instructions) 8.
9. Balance (line 7 less line 8) 9.
10. Credit Carryover (line 7, Schedule C) Non-refundable credits (line 5, Schedule C) 10. < >
11. Balance of tax (line 9 less line 10). Enter the difference but not less than zero. 11.
12. Interest on DISC-deferred tax liability; or Foreign Trade Deferred Tax Liability 12.
13. Total tax and/or interest (add lines 11 and 12) 13.
14. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s; see instructions) (b) Paid by Declaration (c) Paid with Tentative Return (d) Credit from Line 29b
- Refundable Credits: (e) Ammonia Additive (f) Milk Credit
15. Total Payments and Refundable Credits (add lines 14a through 14f) 15.
16. Balance of Tax and/or Interest Due (line 13 less line 15) 16.
17. Interest Due Penalty Due (See penalty and interest instructions.) Enter Total. 17.
18. TOTAL INCOME TAX, Interest and Penalty Due (add lines 16 and 17) BALANCE DUE 18.
19. OVERPAYMENT (line 15 less line 13) To be applied as follows:
- (a) Estimated Tax (b) License Fee (c) REFUNDED

PART II
COMPUTATION OF LICENSE FEE

20. Total Capital And Paid In Surplus (Multi-State Corporations See Schedule E) 20.
21. FEE DUE - Line 20 x .001, plus \$15.00 (Fee cannot be less than \$25.00 per taxpayer) 21.
22. Credit Carryover Credit taken this year from SC1120TC, Part II, Column C 22. < >
23. Balance (line 21 less line 22) 23.
24. Payments: (24a) Paid with Tentative Return (24b) Credit from line 19b
25. Total Payments (add line 24a and 24b) 25.
26. Balance of Fee Due (line 23 less line 25) 26.
27. Interest Due Penalty Due (See penalty and interest instructions.) Enter Total. 27.
28. TOTAL LICENSE FEE, Interest and Penalty Due (add lines 26 and 27) BALANCE DUE 28.
29. OVERPAYMENT (line 25 less line 23) To be applied as follows:
- (a) Estimated Tax (b) Income Tax (c) REFUNDED
30. GRAND TOTAL: INCOME TAX and LICENSE FEE DUE (add lines 18 and 28) . . . EFT ☐ 30.

For Office Use Only

30911010

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

1. Taxes on or Measured By Income 1. _____
2. Federal Net Operating Loss 2. _____
3. _____ 3. _____
4. _____ 4. _____
5. Other Additions (attach schedule) 5. _____
6. Total Additions (add lines 1 through 5) 6. _____

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

7. Interest On Obligations Of The U.S. 7. _____
8. _____ 8. _____
9. _____ 9. _____
10. Other Deductions (attach schedule) 10. _____
11. Total Deductions (add lines 7 through 10) 11. _____
12. Net Adjustment (line 6 less line 11) Also enter on line 2, Part 1, SC1120 12. _____

SCHEDULE C SUMMARY OF INCOME TAX CREDITS (FROM SC1120-TC)

1. Credit Carryover From Previous Year's SC1120, Schedule C (NOTE: Should agree to SC1120-TC Column A, line 16) ... 1. _____
2. Enter Total Credits from SC1120-TC, Column B, line 16. **SC1120-TC must be attached to return.** 2. _____
3. Total Credits (add lines 1 and 2) 3. _____
4. Tax (line 9, Part 1, SC1120) 4. _____
5. Lesser of line 3 or 4 (enter on line 10, Part 1, SC1120) (NOTE: Should agree to SC1120-TC, Column C, line 16.) ... 5. _____
6. Enter Credits Lost Due to Statute (NOTE: Should agree to SC1120-TC, Column D, line 16.) 6. _____
7. Credit Carryover (line 3 less lines 5 and 6) (NOTE: Should agree to SC1120-TC, Column E, line 16.) 7. _____

Please Sign Here I, the undersigned, a principal officer of the corporation for which this return is made declare that this return, including accompanying Annual Report, statements and schedules, has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Signature of officer _____ Date _____ Title _____ Telephone Number _____

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.

Yes ☐ No ☐

Preparer's Printed Name _____

Paid Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's Telephone Number _____

Preparer's Use Only Firm's name (or yours if self-employed) and address _____ PTIN or FEIN _____ ZIP Code _____

If this is a corporation's final return, signing here authorizes the Department of Revenue to disclose that information with the Secretary of State. You must close with the Secretary of State as well as the Department of Revenue and complete I-349.

Taxpayer's Signature _____ Date _____

ATTACH COMPLETE COPY OF FEDERAL RETURN

Make check payable to: SC Department of Revenue. Include Business Name, FEIN and SC File Number.
Go to www.sctax.org and look for the DOR ePay logo for other payment options.

30912018

SCHEDULE D ANNUAL REPORT TO BE COMPLETED BY ALL CORPORATIONS

1. Name _____
2. Incorporated under the laws of the State of _____
3. Location of the Registered Office of the Corporation in the State of South Carolina is _____
In the City of _____ Registered Agent at such address is _____
4. Location of principal office (street address) _____
Nature of principal business in SC _____
5. The total number of **authorized shares** of capital stock, itemized by class and series, if any, within each class is as follows:
NUMBER OF SHARES: _____ CLASS: _____ SERIES: _____
6. The total number of **issued and outstanding shares** of capital stock itemized by class and series, if any, within each class is as follows:
NUMBER OF SHARES: _____ CLASS: _____ SERIES: _____
7. The names and business addresses of the directors (or individuals functioning as directors) and principal officers in the Corporation are:
(If additional space is necessary, attach separate schedule).

NAME	TITLE	BUSINESS ADDRESS
8. Date incorporated _____ Date commenced business in the State of South Carolina was _____
9. Date of this report _____ FEIN _____
10. If Foreign Corporation, the date qualified to do business in the State of South Carolina is _____
11. Was the name of the Corporation changed during the year? _____ Give old name _____
12. The Corporation's books are in the care of _____
Located at (street address) _____
13. If filing consolidated, complete and attach Schedule J for each Corporation included in the consolidation.
14. The total amount of stated capital per balance sheet is:
 - Total paid in Capital Stock (cannot be a negative amount) \$ _____
 - Total paid in Capital Surplus (cannot be a negative amount). \$ _____
 - Total amount of stated Capital (cannot be a negative amount) \$ _____

	1. Property Within South Carolina		2. Total Property Everywhere	
	(a) Beginning Period	(b) Ending Period	(a) Beginning Period	(b) Ending Period
1. Land				
2. Buildings				
3. Machinery and Equipment				
4. Inventories				
5. Other Property				
6. Exclusions	< >	< >	< >	< >
7. TOTAL (add lines 1 - 5; subtract line 6)				

ONLY MULTI-STATE CORPORATIONS MUST COMPLETE SCHEDULES E, F, G, AND H

SCHEDULE E COMPUTATION OF LICENSE FEE OF MULTI-STATE CORPORATIONS

1. Total Capital and Paid-in-Surplus at end of Year. \$ _____
2. SC PROPORTION: (line 1 X ratio from Schedule H-1, H-2 or H-3, as appropriate). Also enter on line 20, Part II ... \$ _____

SCHEDULE F INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct to SC and Other States 3	Net Amounts Allocated Directly to SC 4	Payrolls to be Excluded from Payroll Factor 5	Property to be Excluded from Property Factor 6
1. Interest not connected with business						
2. Dividends received						
3. Rents						
4. Gains/losses on real property						
5. Gains/losses on Intangible pers. prop.						
6. Investment Income directly allocated						
7. TOTAL INCOME DIRECTLY ALLOCATED						
8. INCOME DIRECTLY ALLOCATED TO SC						
9. TOTALS TO APPORTIONMENT FACTORS						

SCHEDULE G COMPUTATION OF TAXABLE INCOME OF MULTI-STATE CORPORATIONS

1. Total net income as reconciled. Enter amount (from line 3, Page 1. 1. _____
2. Less: Income subject to direct allocation to SC and other states from Schedule F, line 7. 2. _____
3. Total net income subject to apportionment (line 1 less line 2) 3. _____
4. Multiply amount on line 3 by appropriate ratio from Schedule H-1, H-2, or H-3 and enter result here 4. _____
5. Add: Income subject to direct allocation to SC from Schedule F, line 8. 5. _____
6. Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Part 1 of Page 1. 6. _____

SCHEDULE H-1 COMPUTATION OF SALES RATIO

	Amount	Ratio
1. Total Sales Within South Carolina (see instructions)		
2. Total Sales Everywhere (see instructions)		
3. Sales Ratio (line 1 ÷ line 2)		%

Note: If there are no sales anywhere: Enter 100% on Line 3, if South Carolina is the principal place of business OR
Enter 0% on Line 3, if principal place of business is outside South Carolina.

SCHEDULE H-2 COMPUTATION OF GROSS RECEIPTS RATIO

	Amount	Ratio
1. South Carolina Gross Receipts		
2. Amounts Allocated to South Carolina on Schedule F	< >	
3. South Carolina Adjusted Gross Receipts (line 1 - line 2)		
4. Total Gross Receipts		
5. Total Amounts Allocated on Schedule F	< >	
6. Total Adjusted Gross Receipts (line 4 - line 5)		
7. Gross Receipts Ratio (line 3 ÷ line 6)		%

SCHEDULE H-3 COMPUTATION OF RATIO FOR SECTION 12-6-2310 COMPANIES

	Amount	Ratio
1. Total Within South Carolina (see instructions)		
2. Total Everywhere		
3. Taxable Ratio (line 1 ÷ line 2)		%

A. If one or more Limited Liability Companies (LLCs) are included, list South Carolina LLCs only.

SC File No. (if applicable)

ATTACH COMPLETE COPY OF FEDERAL RETURN

39016019

SCHEDULE M CONSOLIDATED RETURN AFFILIATIONS SCHEDULE

Include additional Schedule Ms as needed. Include only corporations doing business in SC.

Part 1 General Information

Is the Common Parent Corporation included in the return?

Yes ☐ No ☐

If NO, enter Name and Federal Employer Identification Number (FEIN) of Common Parent Corporation.

NAME OF COMMON PARENT CORPORATION

FEIN

	Name of Each Corporation Included in This Consolidated Return	FEIN
Corporation 1		
Corporation 2		
Corporation 3		
Corporation 4		
Corporation 5		
Corporation 6		
Corporation 7		
Corporation 8		

Part 2 Income Tax Information

	Federal Taxable Income	Amounts Directly Allocated	Amounts Allocated to SC	SC Adjustments	SC NOL Prior Year Carryovers
Corporation 1	\$	\$	\$	\$	\$
Corporation 2					
Corporation 3					
Corporation 4					
Corporation 5					
Corporation 6					
Corporation 7					
Corporation 8					
Total					
	Equals page 1, line 1	Equals Sch. F, line 7	Equals Sch. F, line 8	Equals page 1, line 2	Equals page 1, line 5

Part 3 License Fee, Allocation, and Apportionment Information

	Tax Credited on Return	Total Capital and Paid in Surplus	Apportionment Percentage	License Fee
Corporation 1	\$	\$	%	\$
Corporation 2				
Corporation 3				
Corporation 4				
Corporation 5				
Corporation 6				
Corporation 7				
Corporation 8				
Total				
	Equals page 1, line 14	Equals page 1, line 20	Per Schedule H	Equals page 1, line 21

1350



STATE OF SOUTH CAROLINA

'S' CORPORATION INCOME TAX RETURN

Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

If a refund or zero return, mail to: SC DOR, Corporate Refund, Columbia SC 29214-0032

If a balance due return, mail to: SC DOR, Corporate Taxable, Columbia SC 29214-0033

SC 1120S

(Rev. 1/5/12)

3095

SC FILE # _____ INCOME TAX PERIOD ENDING _____ LICENSE FEE PERIOD ENDING _____ FEIN _____ NAME _____ MAILING ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____ Change of <input type="checkbox"/> Address <input type="checkbox"/> Accounting Period <input type="checkbox"/> Officers	County or Counties in SC Where Property is Located: _____ <table style="width:100%;"> <tr> <td style="width:33%;">City</td> <td style="width:33%;">Audit Location</td> <td style="width:33%;">State</td> </tr> </table> Audit Contact _____ Telephone Number _____ Check if <input type="checkbox"/> Amended Return <input type="checkbox"/> Includes QSSS(s) and/or Disregarded LLC(s) (See Schedule L) Total Gross Receipts. _____ Total cost of depreciable personal property in SC. _____ If Filing a Final Return, see General Instructions, page 6. You MUST close your account with the SECRETARY OF STATE and complete I-349. <input type="checkbox"/> Merged <input type="checkbox"/> Reorganized <input type="checkbox"/> Dissolved <input type="checkbox"/> Withdrawn	City	Audit Location	State
City	Audit Location	State		
Attach complete copy of Federal Return				

Does the Corporation have any Shareholders who are nonresidents of South Carolina? ☐ Yes ☐ No

PART I	COMPUTATION OF INCOME TAX LIABILITY	1. Total of line 1 through 10, Schedule K of Federal Form 1120S. _____ 2. Net Adjustment from line 15, Schedule A and B. _____ 3. Total Net Income as Reconciled (line 1 plus or minus line 2) _____ 4. If Multi-state Corporation, enter amount from line 6, Schedule G; otherwise, enter amount from line 3. _____ 5. LESS: Income on line 4 taxed to shareholders of S Corporation _____ 6. South Carolina Net Income subject to tax (line 4 less line 5) _____ 7. TAX: Multiply amount on line 6 by .05 (5.0%) _____ 8. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s; see instructions) _____ (b) Paid by Declaration _____ (c) Paid with Tentative Return _____ (d) Credit from Line 23b _____ Refundable Credits: (e) Ammonia Additive _____ (f) Milk Credit _____ 9. Total Payments and Refundable Credits: (add lines 8a through 8f) _____ 10. Balance of Tax Due (line 7 less line 9) _____ 11. Interest Due _____ Penalty Due _____ (See penalty and interest instructions.) Enter Total. _____ 12. TOTAL INCOME TAX, Interest and Penalty Due (add lines 10 and 11) BALANCE DUE _____ 13. OVERPAYMENT (line 9 less line 7) _____ To be applied as follows: (a) Estimated Tax _____ (b) License Fee _____ (c) REFUNDED _____	1. _____ 2. _____ 3. _____ 4. _____ 5. < _____ > 6. _____ 7. _____
PART II	COMPUTATION OF LICENSE FEE	14. Total Capital And Paid In Surplus (Multi-State Corporations See Schedule E) _____ 15. FEE DUE - Line 14 x .001, plus \$15.00 (Fee cannot be less than \$25.00) _____ 16. LESS: Credits taken this year against license fee from SC1120TC, Part II, Column C (attach SC1120-TC) _____ 17. Balance (line 15 less line 16) _____ 18. Payments: (18a) Paid with Tentative Return _____ (18b) Credit from line 13b _____ 19. Total Payments (add line 18a and 18b) _____ 20. Balance of Fee Due (line 17 less line 19) _____ 21. Interest Due _____ Penalty Due _____ (See penalty and interest instructions.) Enter Total. _____ 22. TOTAL LICENSE FEE, Interest and Penalty Due (add lines 20 and 21) BALANCE DUE _____ 23. OVERPAYMENT (line 19 less line 17) _____ To be applied as follows: (a) Estimated Tax _____ (b) Income Tax _____ (c) REFUNDED _____ 24. GRAND TOTAL: INCOME TAX and LICENSE FEE DUE (add lines 12 and 22) EFT <input type="checkbox"/> _____	14. _____ 15. _____ 16. < _____ > 17. _____ 19. _____ 20. _____ 21. _____ 22. _____ 24. _____

For Office Use Only

30951016

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SC WITHHOLDING
QUARTERLY TAX RETURN**

WH-1605
(Rev. 6/1/11)
3129

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

QUARTER

- ☐ 1st Quarter
Jan, Feb, Mar
- ☐ 2nd Quarter
Apr, May, Jun
- ☐ 3rd Quarter
Jul, Aug, Sep

FEIN

DO NOT USE FOR
4TH QUARTER

YEAR _____

Use **BLACK INK ONLY**.

- ☐ Darken circle completely if this is an **AMENDED** return.
Reason: _____
- ☐ Darken circle completely if change of address.
- ☐ Darken circle completely if no longer required to withhold and
account should be closed. Close date: ____/____/____

FOR OFFICE USE ONLY

Reason: _____

NOTE: A return **MUST BE** filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice. Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

QUARTERLY SC STATE INCOME TAX INFORMATION:

1. Quarterly SC state income tax withheld (all sources)1. ▶ _____
2. Quarterly SC state income tax deposits or payments previously made ... 2. ▶ _____
SC payments must be made at the same time as federal payments.
3. SC REFUND (If line 2 is greater than line 1, enter difference.)3. ▶ _____
DO NOT PAY THIS AMOUNT
4. SC TAX DUE (If line 2 is less than line 1, enter difference.)4. ▶ _____
5. Penalty \$ _____ and interest \$ _____ due5. ▶ _____
6. Net SC state income tax, penalty, and interest due
(line 4 plus line 5) **BALANCE DUE** .6. ▶ _____

14-0809

Mail to: SC Department of Revenue
Withholding
Columbia SC 29214-0004

Clip payment to this return for the full amount payable to SC Department of Revenue and write the withholding number and quarter on the payment.
Do not include WH-1601 coupon.

For Field Use Only

I authorize the Director of the Department of Revenue or delegate to discuss **this return**, attachments and related tax matters with the preparer. ☐ Yes ☐ No

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature _____ Name _____ Date ____/____/____
Telephone (____) _____ - _____ Email _____ Title _____

31291040

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

- | | |
|---|----------|
| 1. Taxes on or Measured By Income | 1. _____ |
| 2. Excess net passive income subject to federal tax | 2. _____ |
| 3. Taxable portion of certain built-in gains subject to federal tax | 3. _____ |
| 4. _____ | 4. _____ |
| 5. _____ | 5. _____ |
| 6. Other Additions (attach schedule) | 6. _____ |
| 7. Total Additions (add lines 1 through 6) | 7. _____ |

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

- | | |
|--|-----------|
| 8. _____ | 8. _____ |
| 9. _____ | 9. _____ |
| 10. _____ | 10. _____ |
| 11. _____ | 11. _____ |
| 12. _____ | 12. _____ |
| 13. Other Deductions (attach schedule) | 13. _____ |
| 14. Total Deductions (add lines 8 through 13) | 14. _____ |
| 15. Net Adjustment (line 7 less line 14) Also enter on line 2, Part 1, SC1120S. | 15. _____ |

SCHEDULE C RESERVED

Please Sign Here I, the undersigned, a principal officer of the corporation for which this return is made declare that this return, including accompanying Annual Report, statements and schedules, has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Signature of officer	Date	Title	Telephone Number
I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes <input type="checkbox"/> No <input type="checkbox"/>			Preparer's Printed Name

Paid Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's Telephone Number
Use Only Firm's name (or yours if self-employed) and address	PTIN or FEIN		ZIP Code

If this is a corporation's final return, signing here authorizes the Department of Revenue to disclose that information with the Secretary of State. You must close with the Secretary of State as well as the Department of Revenue and complete I-349.

Taxpayer's Signature

Date

ATTACH COMPLETE COPY OF FEDERAL RETURN

Make check payable to: SC Department of Revenue. Include Business Name, FEIN and SC File Number.
Go to www.sctax.org and look for the DOR ePay logo for other payment options.

30952014

SCHEDULE D ANNUAL REPORT TO BE COMPLETED BY ALL CORPORATIONS

1. Name _____
2. Incorporated under the laws of the State of _____
3. Location of the Registered Office of the Corporation in the State of South Carolina is _____
In the City of _____ Registered Agent at such address is _____
4. Location of principal office (street address) _____
Nature of principal business in SC _____
5. The total number of **authorized shares** of capital stock, itemized by class and series, if any, within each class is as follows:
NUMBER OF SHARES: _____ CLASS: _____ SERIES: _____
6. The total number of **issued and outstanding shares** of capital stock itemized by class and series, if any, within each class is as follows:
NUMBER OF SHARES: _____ CLASS: _____ SERIES: _____
7. The names and business addresses of the directors (or individuals functioning as directors) and principal officers in the Corporation are:
(If additional space is necessary, attach separate schedule).
- | NAME | TITLE | BUSINESS ADDRESS |
|------|-------|------------------|
| | | |
| | | |
| | | |
| | | |
8. Date Incorporated _____ Date commenced business in the State of South Carolina was _____
9. Date of this report _____ FEIN _____
10. If Foreign Corporation, the date qualified to do business in the State of South Carolina is _____
11. Was the name of the Corporation changed during the year? _____ Give old name _____
12. The Corporation's books are in the care of _____
Located at (street address) _____
13. The total amount of stated capital per balance sheet is:
- A. Total paid in Capital Stock (cannot be a negative amount) \$ _____
- B. Total paid in Capital Surplus (cannot be a negative amount) \$ _____
- C. Total amount of stated Capital (cannot be a negative amount). \$ _____

	1. Property Within South Carolina		2. Total Property Everywhere	
	(a) Beginning Period	(b) Ending Period	(a) Beginning Period	(b) Ending Period
1. Land				
2. Buildings				
3. Machinery and Equipment				
4. Inventories				
5. Other Property				
6. Exclusions	< >	< >	< >	< >
7. TOTAL (add lines 1 - 5; subtract line 6)				

SCHEDULE L QSSSs AND DISREGARDED LLCs INCLUDED IN RETURN

A. If one or more **Qualified Subchapter S Subsidiaries (QSSSs)** are included, list South Carolina QSSSs only.
(Include Limited Liability Companies taxed as QSSSs.)

Name	FEIN	SC File No. (if applicable)
------	------	-----------------------------

B. If one or more **Limited Liability Companies (LLCs)** are included, list South Carolina LLCs only.

Name	FEIN	SC File No. (if applicable)
------	------	-----------------------------

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CORPORATE TAX CREDITS

SC1120-TC

(Rev. 7/26/11)
3370

NAME OF CORPORATION

FEIN

SC FILE #

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15, enter credit description and associated code from the following information, along with the dollar amount of credit claimed.

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. _____	5. _____					
6. _____	6. _____					
7. _____	7. _____					
8. _____	8. _____					
9. _____	9. _____					
10. _____	10. _____					
11. _____	11. _____					
12. _____	12. _____					
13. _____	13. _____					
14. _____	14. _____					
15. _____	15. _____					
16. Total of Lines 1-15						

****SEE SEPARATE LISTING FOR CREDITS WHICH MAY BE USED AS CREDITS AGAINST LICENSE FEES.**

Part II Corporate License Fee Credits

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. _____	1. _____					
2. _____	2. _____					
3. _____	3. _____					
4. _____	4. _____					
5. _____	5. _____					
6. _____	6. _____					
7. Total Corporate License Fee Credits						
(See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

33701038

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SHAREHOLDER'S SHARE OF SOUTH CAROLINA
INCOME, DEDUCTIONS, CREDITS, ETC.**

**SC1120S
K-1**
(Rev. 8/11/10)
3517

For calendar year _____ or tax year beginning _____ and ending _____

Shareholder's Identifying number ▶

S Corporation's FEIN ▶

Shareholder's name, address and ZIP code

S Corporation's name, address and ZIP code

Shareholder's percentage of stock ownership for tax year _____ ▶ _____ %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.		(A) Federal K-1 Amounts	(B) Plus or Minus SC Adjustments	(C) Amounts Not Allocated or Apportioned to SC	(D) Amounts Allocated or Apportioned to SC
Income (Loss)	1 Ordinary business income (loss).....	1	1	1	1
	2 Net rental real estate income (loss)...	2	2	2	2
	3 Other net rental income (loss).....	3	3	3	3
	4 Interest income.....	4	4	4	4
	5 Dividends.....	5	5	5	5
	6 Royalties.....	6	6	6	6
	7 Net short-term capital gain (loss).....	7	7	7	7
	8 Net long-term capital gain (loss)....	8	8	8	8
	9 Net Section 1231 gain (loss).....	9	9	9	9
	10 Other income (loss).....	10	10	10	10
Deductions	11 Section 179 deduction.....	11	11	11	11
	12 Other deductions _____	12	12	12	12

Credits	13 Withholding tax for nonresident shareholder.....				13
	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)				
	14 _____				14
	15 _____				15
	16 _____				16
	17 _____				17
	18 Total South Carolina tax credits.....				18

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**ACTIVE TRADE OR BUSINESS INCOME
REDUCED RATE COMPUTATION**
(Complete one I-335 for each return)

I-335

(Rev. 8/4/11)

3410

2011

(Attach I-335 and all supporting Worksheets to SC1040 or SC 1041)

For the year January 1 - December 31, 2011, or fiscal tax year beginning 2011 and ending 2012

Print your name	Spouse's first name	Your Social Security number
		Spouse's Social Security number

- 1a. Enter amount from Worksheet 1, line 3 1a. \$ _____ .00
- 1b. Enter total of amounts from Worksheets 2, line 22, Column C 1b. \$ _____ .00
- 1c. Add lines 1a and 1b 1c. \$ _____ .00
- 2a. Enter any adjustments necessary because of at-risk rules, South Carolina net operating losses, and/or passive activity losses. <Enter in brackets if the adjustment is negative.> Enter -0- if no adjustments are necessary 2a. \$ _____ .00
- 2b. Enter the deductible part of self-employment tax from your federal return on partnership income related to South Carolina. Do not include the amount on line 2 of Worksheet 1. 2b. \$ _____ .00
- 2c. Line 2a minus line 2b. <Enter in brackets if negative.> 2c. \$ _____ .00
3. Add lines 1c and 2c. If zero or negative, STOP – DO NOT PROCEED... 3. \$ _____ .00
4. Enter amounts reasonably related to personal services of the taxpayer, the taxpayer's spouse, or any person claimed as dependent on the taxpayer's income tax return (see Rules for Using Safe Harbor below). Do not include amounts from W-2s or guaranteed payments for personal services 4. \$ _____ .00
- ☐ Check here if using Safe Harbor
5. Subtract line 4 from line 3. If greater than zero, enter on SC1040, line (I); Schedule NR, line 39; or SC1041, Part I, line 2d. If zero or negative, STOP – DO NOT PROCEED 5. \$ _____ .00
6. Tax Year 2011 rate on qualifying active trade or business income 6. 5% (.05)
7. Multiply line 5 by line 6 (enter here and on SC1040, line 8; or on SC1041, line 9) 7. \$ _____ .00

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WORKSHEET 1
PASS-THROUGH INCOME FROM
A SOLE PROPRIETORSHIP

(Complete one Worksheet 1 for all Schedules C, C-EZ and F)
(Attach Worksheet 1 to your return)

I-335A

(Rev. 8/4/11)

3421

2011

For the year January 1 - December 31, 2011, or fiscal tax year beginning 2011 and ending 2012

Print your name

Spouse's first name

Your Social Security number

Spouse's Social Security number

In order to use the flat tax rate on active trade or business income, an individual, estate or trust with pass-through income from one or more sole proprietorships or single-member LLCs not taxed as corporations must complete Worksheet 1.

A taxpayer needs to complete only one Worksheet 1 for all federal Schedules C, C-EZ and F.

1. South Carolina net profit (loss) all federal Schedules C, C-EZ and F 1. \$ _____ .00
2. Deductible part of self-employment tax related to line 1 (enter the amount from federal Form 1040 if all business income is taxable to South Carolina) 2. \$ _____ .00
3. Subtract line 2 from line 1 and enter here and on I-335, line 1a 3. \$ _____ .00

Instructions to Worksheet 1

Line 1 Enter total of South Carolina amounts from federal Schedule C; Schedule C-EZ; and Schedule F.

Line 2 Enter the amount from Form 1040 that applies to line 1. The entire amount applies unless one or more of the Schedules C and F are from a multi-state business or business not taxable to South Carolina.

Line 3 Subtract line 2 from line 1. Enter this amount on I-335, line 1a.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WORKSHEET 2
PASS-THROUGH INCOME FROM A PARTNERSHIP
OR S CORPORATION
(Complete a separate Worksheet 2 for each SCK-1)
(Attach each Worksheet 2 to your return)

I-335B

(Rev. 8/4/11)

3422

2011

For the year January 1 - December 31, 2011, or fiscal tax year beginning 2011 and ending 2012

Print your name

Spouse's first name

Your Social Security number

Spouse's Social Security number

In order to use the flat rate on active trade or business income, an individual, estate or trust with pass-through income from one or more partnerships, S corporations, or LLCs taxed as partnerships or S corporations must complete a separate Worksheet 2 for each partnership, S corporation or LLC.

Complete a separate Worksheet 2 for each SCK-1.

Name of business:	Column A Federal K-1 amounts	Column B SCK-1 amounts	Column C SC active trade or business amounts
1. Ordinary business income (loss)			1.
2. Net rental real estate income (loss)			2.
3. Other net rental income (loss)			3.
4. Guaranteed payments *			4.
5. Interest income			5.
6. Ordinary/qualified dividends			
7. Royalties			7.
8. Net short-term capital gain (loss)			
9a. Net long-term capital gain (loss)			
9b. Collectibles (28%) gain (loss)			
9c. Unrecaptured section 1250 gain			
10. Net section 1231 gain (loss)			10.
11. Other income (loss)			11.
12. Section 179 deduction			12. ()
13. Other deductions			
14. Self-employment earnings (loss) *			
15. Credits			
16. Foreign transactions			16.
17. Alternative minimum tax (AMT) items			17.
18. Tax exempt income and nondeductible expenses *			
19. Distributions *			
20. Items affecting shareholder basis **			
21. Other information			
22. Total of Column C			22.

Note: Worksheet 2 combines elements of federal K-1s for Forms 1065 and 1120-S.

* Identifies items on Form 1065, Schedule K-1 but not on Form 1120-S, Schedule K-1.

** Identifies items on Form 1120-S, Schedule K-1 but not on Form 1065, Schedule K-1.

Ownership interest: _____%

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**EXEMPT ORGANIZATION
BUSINESS TAX RETURN**

Return is due on or before the 15th day of the
5th month following the close of the taxable year.

Mail this return to:
SC DEPARTMENT OF REVENUE
Corporation Return
Columbia, SC 29214-0100

SC 990-T
(Rev. 7/22/11)
3315

TAXPAYER ID INFORMATION

SC FILE # _____

INCOME TAX PERIOD ENDING _____

FEIN _____

NAME _____

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

Change of ☐ Address ☐ Accounting Period

Attach complete copy of Federal Return.

Extension requested: Yes ☐ No ☐Check if ☐ Consolidated Return ☐ Amended ReturnIf Final Return, Indicate Whether: Merged ☐Reorganized ☐ Dissolved ☐ Withdrawn ☐

County or Counties in SC Where Property is Located: _____

City _____ Audit Location _____ State _____

Audit Contact _____ Telephone Number _____

14-0804

1. Federal unrelated business taxable income from Form 990T..... 1. _____
2. Net Adjustment from line 12, Schedule A and B..... 2. _____
3. Total Net Income as Reconciled (line 1 plus or minus line 2)..... 3. _____
4. If Multi-state Organization, enter amount from line 6, Sch. G; otherwise, enter amount from line 3..... 4. _____
5. LESS: South Carolina net operating loss carryover, if applicable..... 5. _____
6. South Carolina Net Income Subject to tax (line 4 less line 5)..... 6. _____
7. TAX: Multiply amount on line 6 by .05 (5.0%)..... 7. _____
8. Non-refundable credits from line 5, Schedule C..... 8. _____
9. Balance of tax (line 7 less line 8) Enter the difference but not less than zero..... 9. _____
10. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) _____
(b) Paid by Declaration _____ (c) Paid with Tentative Return _____
11. Total Payments (add lines 10a through 10c)..... 11. _____
12. Balance of Tax Due (line 9 less line 11)..... 12. _____
13. Interest Due ▶ _____ Penalty Due ▶ _____ (See instructions for penalty and interest.) ▶ 13. _____
14. TOTAL INCOME TAX, Interest and Penalty (add lines 12 and 13) BALANCE DUE ▶ 14. _____
15. OVERPAYMENT (line 11 less line 9) _____ To be applied as follows:
(a) Estimated Tax ▶ _____ (b) REFUNDED ▶ _____

Make check payable to: South Carolina Department of Revenue. Include Business Name, FEIN and SC File #.

Please Sign Here	Signature of Officer _____ Date _____ Title _____	
	I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes <input type="checkbox"/> No <input type="checkbox"/>	
	Preparer Printed Name _____	Check if self-employed <input type="checkbox"/> Preparer telephone number _____
Paid Preparer's Use Only	Preparer signature _____	PTIN or FEIN _____
	Firm's name (or yours if self-employed) and address _____	ZIP Code _____

33151028

SCHEDULE A AND B**ADDITIONS TO FEDERAL TAXABLE INCOME**

1. Taxes on or Measured By Income 1. _____
2. Federal Net Operating Loss 2. _____
3. _____ 3. _____
4. _____ 4. _____
5. Other Additions (attach schedule) 5. _____
6. Total Additions (add lines 1 through 5) 6. _____

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

7. Interest On Obligations Of The U.S. 7. _____
8. _____ 8. _____
9. _____ 9. _____
10. Other Deductions (attach schedule) 10. _____
11. Total Deductions (add lines 7 through 10) 11. _____
12. Net Adjustment (line 6 less line 11) Also enter on line 2, Page 1, SC990-T 12. _____

SCHEDULE C**SUMMARY OF INCOME TAX CREDITS (FROM SC1120-TC)**

1. Credit Carryover From Previous Year's SC990-T, Schedule C (NOTE: Should agree to SC1120-TC Column A, line 16.).. 1. _____
2. Enter Total Credits from SC1120-TC, Column B, line 16. **SC1120-TC must be attached to return.** 2. _____
3. Total Credits (add lines 1 and 2). 3. _____
4. Tax (line 7, SC990-T) 4. _____
5. Lesser of line 3 or 4 (enter on line 8, SC990-T) (NOTE: Should agree to SC1120-TC, Column C, line 16.) 5. _____
6. Enter Credits Lost Due to Statute (NOTE: Should agree to SC1120-TC, Column D, line 16.) 6. _____
7. Credit Carryover (line 3 less line 5 and 6) (NOTE: Should agree to SC1120-TC, Column E, line 16.) 7. _____

SCHEDULE D**RESERVED****SCHEDULE E****RESERVED****ONLY MULTI-STATE ORGANIZATIONS MUST COMPLETE SCHEDULES F, G, AND H****SCHEDULE F****INCOME SUBJECT TO DIRECT ALLOCATION**

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct to SC and Other States 3	Net Amounts Allocated Directly to SC 4	Payrolls to be Excluded from Payroll Factor 5	Property to be Excluded from Property Factor 6
1. Interest not connected with business						
2. Dividends received						
3. Rents						
4. Gains/losses on real property						
5. Gains/losses on intangible pers. prop.						
6. Investment income directly allocated						
7. TOTAL INCOME DIRECTLY ALLOCATED						
8. INCOME DIRECTLY ALLOCATED TO SC						
9. TOTALS TO APPORTIONMENT FACTORS						

SCHEDULE G COMPUTATION OF TAXABLE INCOME FOR ORGANIZATIONS CLAIMING MULTI-STATE OPERATIONS

1. Total net income as reconciled. Enter amount from line 3, Page 1 1. _____
2. Less: Income subject to direct allocation to SC and other states from Schedule F, line 7 2. _____
3. Total net income subject to apportionment (line 1 less line 2) 3. _____
4. Multiply amount on line 3 by appropriate ratio from Schedule H-1, 2, or 3 and enter result here 4. _____
5. Add: Income subject to direct allocation to SC from Schedule F, line 8 5. _____
6. Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1 6. _____

SCHEDULE H-1**COMPUTATION OF SALES RATIO**

Amount Ratio

1. Total Sales Within South Carolina (see instructions)

2. Total Sales Everywhere (see instructions)

3. Sales Ratio (line 1 + line 2)

%

NOTE: If there are no sales anywhere: Enter 100% on line 3 if South Carolina is the principal place of business OR
Enter 0% if the principal place of business is outside of South Carolina.

SCHEDULE H-2**COMPUTATION OF GROSS RECEIPTS RATIO**

Amount Ratio

1. South Carolina Gross Receipts

2. Amounts Allocated to South Carolina on Schedule F

<

>

3. South Carolina Adjusted Gross Receipts (line 1 - line 2)

4. Total Gross Receipts

5. Total Amounts Allocated on Schedule F

<

>

6. Total Adjusted Gross Receipts (line 4 - line 5)

7. Gross Receipts Ratio (line 3 + line 6)

%

SCHEDULE H-3**COMPUTATION OF RATIO FOR SECTION 12-6-2310 COMPANIES**

Amount Ratio

1. Total Within South Carolina (see instructions)

2. Total Everywhere

3. Taxable Ratio (line 1 + line 2)

%

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Withholding Tax Coupon

WH-1601
(Rev. 8/31/11)
3127

Pay WH-1601 electronically at www.sctax.org Click on DOR ePay and pay with VISA or MasterCard or by Electronic Funds Withdrawal (EFW - Bank Draft). Do not mail this form when paying online.

If you submit 24 or more withholding payments in a year, you must pay electronically.
SC Code Section 12-8-1520(D). SC payments must be made at the same time as federal payments.

INSTRUCTIONS FOR FORM WH-1601

1. Only use **black ink** on this form and on your check.
2. **You must enter the SC withholding number.** This is a nine digit number beginning with "25".
3. Enter the Federal Employer Identification Number (FEIN).
4. **Darken the circle** by the quarter for which this payment is to be applied. The date on the employee's paycheck determines the quarter.
5. Enter the **tax year** for the payment, "YYYY".
6. Enter the **payment amount**. Do **not** enter a dollar sign \$. If entering a whole dollar amount, you must enter "00" in the cents field. (Example: 154.00)
7. **IMPORTANT - Print the business name and address** in the space under the FEIN.
8. **Provide contact name and date.** Include a daytime telephone contact number including the area code.

Make check payable to SCDOR and enter the **quarter, year and SC withholding number** in the memo section of the check. Coupon must accompany payment. **Do not** staple the check to the coupon. **Do not** fold coupon or check. **Only** use an original coupon. **Do not** send a photocopy.

Mail the completed WH-1601 with payment to:
SC Department of Revenue
Withholding
Columbia, SC 29214-0004

To apply for a withholding number, go online to www.sctax.org and click on the SCBOS link or complete and submit form SCDOR-111 (Tax Registration Application).

USE BLACK INK ONLY

detach here

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WITHHOLDING TAX COUPON

WH-1601
(Rev. 8/31/11)
3127

SC WITHHOLDING NO.	Darken Quarter (Required) Paycheck Date Determines Quarter		YEAR	PAYMENT AMOUNT
	<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun		
	<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec		

FEIN _____

Business Name and Address: _____

14-0811

THIS IS NOT A RETURN

SC payments must be made at same time as federal payments.

Contact Name _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

31271034

ONLY MULTI-STATE CORPORATIONS MUST COMPLETE SCHEDULES E, F, G, AND H**SCHEDULE E COMPUTATION OF LICENSE FEE OF MULTI-STATE CORPORATIONS**

1. Total Capital and Paid-in-Surplus at end of Year. \$ _____
2. SC PROPORTION: (line 1 X ratio from Schedule H-1, H-2 or H-3, as appropriate). Also enter on line 14, Part II .. \$ _____

SCHEDULE F INCOME SUBJECT TO DIRECT ALLOCATION

(A) Allocated Income	(B) Gross Amounts	(C) Related Expenses	(D) Net Amounts (Column B minus Column C)	(E) Net Amounts Allocated Directly to SC

1. Total Allocated Income (Enter the total of Column D here) _____

2. Total Income Allocated to SC (Enter the total of Column E) _____

Attach an explanation of each type of Income listed above that is not allocated to South Carolina.

SCHEDULE G COMPUTATION OF TAXABLE INCOME OF MULTI-STATE CORPORATIONS

1. Total net Income as reconciled. Enter amount from line 3, Page 1. 1. _____
2. Less: Income subject to direct allocation to SC and other states from Schedule F, line 1. 2. _____
3. Total net Income subject to apportionment (line 1 less line 2) 3. _____
4. Multiply amount on line 3 by appropriate ratio from Schedule H-1, H-2, or H-3 and enter result here 4. _____
5. Add: Income subject to direct allocation to SC from Schedule F, line 2. 5. _____
6. Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Part 1 of Page 1. 6. _____

SCHEDULE H-1 COMPUTATION OF SALES RATIO

	Amount	Ratio
1. Total Sales Within South Carolina (see instructions)		
2. Total Sales Everywhere (see instructions)		
3. Sales Ratio (line 1 ÷ line 2)		%

Note: If there are no sales anywhere: Enter 100% on Line 3, if South Carolina is the principal place of business OR
Enter 0% on Line 3 if principal place of business is outside South Carolina.

SCHEDULE H-2 COMPUTATION OF GROSS RECEIPTS RATIO

	Amount	Ratio
1. South Carolina Gross Receipts		
2. Amounts Allocated to South Carolina on Schedule F	< >	
3. South Carolina Adjusted Gross Receipts (line 1 - line 2)		
4. Total Gross Receipts		
5. Total Amounts Allocated on Schedule F	< >	
6. Total Adjusted Gross Receipts (line 4 - line 5)		
7. Gross Receipts Ratio (line 3 ÷ line 6)		%

SCHEDULE H-3 COMPUTATION OF RATIO FOR SECTION 12-6-2310 COMPANIES

	Amount	Ratio
1. Total Within South Carolina (see instructions)		
2. Total Everywhere		
3. Taxable Ratio (line 1 ÷ line 2)		%

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WITHHOLDING TAX ON INCOME OF
NONRESIDENT SHAREHOLDERS

SC1120S-WH
(Rev. 8/13/10)
3312

Line by Line Instructions

- Line 1** The amount from line 5 of SC1120S is South Carolina taxable income. Reduce the amount from line 5 of SC1120S by the amount of directly allocated income. (Taxpayers requesting an extension of time to file SC1120S must estimate an amount of income subject to withholding. Enter this estimated amount on Line 1).
- Line 2** The amount on this line is total income allocated to nonresident shareholders.
- Line 3** Reduce line 2 by amounts exempt from withholding by affidavit, by composite filing, or real estate gain subject to buyer withholding. **Include affidavits if not previously filed.**

File this return and pay withholding tax due by the fifteenth day of the third month following taxable year end of the S corporation.

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

USE BLACK INK ONLY
PLEASE DO NOT CUT, SUBMIT ENTIRE PAGE

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WITHHOLDING TAX ON INCOME OF
NONRESIDENT SHAREHOLDERS

SC1120S-WH
(Rev. 8/13/10)
3312

SC CORPORATE FILE #

INCOME ACCT PERIOD END (MM-YY)

CLIP CHECK HERE

FEIN

(Signature of duly authorized officer / taxpayer)

Date

Corporate Name and Address

- | | | |
|--|--|-----|
| 1. Amount from line 5 of SC1120S (less allocated income), 1. | | .00 |
| 2. Line 1 times _____ % of Income allocated to non-resident shareholders, 2. | | .00 |
| 3. Amount of line 2 exempt from withholding. Attach statement. See instructions . . . 3. | | .00 |
| 4. Subtract line 3 from line 2, 4. | | .00 |
| 5. Withholding tax due -line 4 x .05 . . . 5. | | .00 |
- 14-0822

33121021

SCHEDULE SC-K WORKSHEET

* Enter amounts from corresponding lines on your federal Schedule K in Column B.

	(A) Description	(B) * Amounts From Federal Schedule K	(C) Plus or Minus South Carolina Adjustments	(D) Federal Schedule K Amounts After SC Adjustments	(E) Col. (D) Amounts Not Apportioned or Allocated to SC	(F) Col. (D) Amounts Apportioned or Allocated to SC
1	Ordinary business income (loss)					
2	Net rental real estate income (loss)					
3	Other net rental income (loss)					
4	Interest income					
5	Dividends					
6	Royalties					
7	Net short-term capital gain (loss)					
8	Net long-term capital gain (loss)					
9	Net section 1231 gain (loss)					
10	Other income (loss)					
11	Section 179 deduction					
12a	Contributions					
12b	Investment interest expense					
12c	Section 59(e)(2) expenditures					
12d	Other deductions					

Non-Refundable Tax Credits: Enter Total Credits from SC1120-TC
 SC1120-TC must be attached to return.

ATTACH COMPLETE COPY OF FEDERAL RETURN

Make check payable to: SC Department of Revenue. Include Business Name, FEIN and SC File Number.
 Go to www.sctax.org and look for the DOR ePay logo for other payment options.

30955017

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WITHHOLDING TAX COUPON

WH-1601
(Rev. 8/31/11)
3127

SC WITHHOLDING NO.

Darken Quarter (Required)
Paycheck Date Determines Quarter

YEAR

PAYMENT AMOUNT

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

--

14-0811

THIS IS NOT A RETURN

FEIN

Business Name and Address:

SC payments must be made at same time as federal payments.

Contact Name _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

31271034

detach here

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WITHHOLDING TAX COUPON

WH-1601
(Rev. 8/31/11)
3127

SC WITHHOLDING NO.

Darken Quarter (Required)
Paycheck Date Determines Quarter

YEAR

PAYMENT AMOUNT

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

--

14-0811

THIS IS NOT A RETURN

FEIN

Business Name and Address:

SC payments must be made at same time as federal payments.

Contact Name _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

31271034

detach here

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WITHHOLDING TAX COUPON

WH-1601
(Rev. 8/31/11)
3127

SC WITHHOLDING NO.

Darken Quarter (Required)
Paycheck Date Determines Quarter

YEAR

PAYMENT AMOUNT

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

--

14-0811

THIS IS NOT A RETURN

FEIN

Business Name and Address:

SC payments must be made at same time as federal payments.

Contact Name _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

31271034

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SC WITHHOLDING FOURTH
QUARTER/ANNUAL RECONCILIATION**

WH-1606
(Rev. 8/18/11)
3131

NOTE: A return **MUST BE** filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice.

SC WITHHOLDING NO.

QUARTER

Oct, Nov, Dec

YEAR _____

Due on or Before
Last Day of February

FEIN

FOR OFFICE USE ONLY

Use **BLACK INK ONLY**.

- ☐ Darken circle completely if this is an **AMENDED** return.
Reason: _____
- ☐ Darken circle completely if change of address.
- ☐ Darken circle completely if no longer required to withhold and account should be closed. Close date: ____/____/____
Reason: _____

**Mail to: SC Department of Revenue
Withholding
Columbia SC 29214-0004**

4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

1. 4th Quarter SC state income tax withheld (all sources) 1. ▶ _____
2. 4th Quarter SC state income tax deposits or payments previously made. 2. ▶ _____
SC payments must be made at the same time as federal payments.
3. SC REFUND (If line 2 is greater than line 1, enter difference.) 3. ▶ _____
DO NOT PAY THIS AMOUNT
4. SC TAX DUE (If line 2 is less than line 1, enter difference.) 4. ▶ _____
5. Penalty \$_____ and interest \$_____ due 5. ▶ _____
6. Net SC state income tax, penalty, and interest due 6. ▶ _____
(line 4 plus line 5). **BALANCE DUE** 6. ▶ _____

14-0809

ANNUAL SC STATE RECONCILIATION INFORMATION (LINE 7 THROUGH 10 INFORMATION IS REQUIRED)

7. Recap of South Carolina tax withheld by quarter.
JAN - MAR _____ JUL - SEP _____
APR - JUN _____ OCT - DEC _____
8. Total SC state income tax **WITHHELD** from all quarters reported from
W2s \$_____, W2Gs \$_____, and 1099s \$_____ 8. ▶ _____
(should equal the total of line 7)
9. Total **SC INCOME** from W2s, W2Gs, and 1099s 9. ▶ _____
10. Number of W2s, W2Gs, and 1099s submitted with WH-1612
or online through SCBOS 10. ▶ _____

I authorize the Director of the Department of Revenue or delegate to discuss **this return**,
attachments and related tax matters with the preparer. ☐ Yes ☐ No

For Field Use Only

Preparer's name and phone number _____

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully
furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature _____ Name _____ Date ____/____/____
Telephone (____) _____ - _____ Email _____ Title _____

31311046

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

STATE SALES AND USE TAX RETURN

Mail To: SC Department of Revenue Sales Tax Return Columbia, SC 29214-0101

ST-3

(Rev. 7/12/11)
5001

If the business is closed permanently, please complete the form C-278 (a copy is enclosed in the Sales Tax Booklet) and return the license.
This is a scannable form, which MUST be completed in black ink only.

☐ Check if your address changed and make corrections below.

If the area below is blank, fill in name, address, SSN or Federal Identification No.

FEIN

SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR OFFICE USE ONLY

FOR FIELD USE ONLY

Period Ended

File Return On or By

File Electronically at www.sctax.org

DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.

To apply for refunds, see ST-14.

USE BLACK INK ONLY

STOP

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

SALES AND USE TAX

1. Gross Proceeds of Sales, Rentals, Use Tax and Withdrawals for Own Use
(From line 3 of Sales and Use Tax Worksheet on reverse side)..... 1. ▶
2. Total Amount of Deductions (From line 5 of Sales and Use Tax Worksheet)..... 2. ▶
3. Net Taxable Sales (Line 1 minus line 2)..... 3. ▶
4. Tax: Multiply Line 3 x 6% (.06)..... 4. ▶
5. Taxpayer's Discount (For timely filed and paid returns only) If your combined tax liability is less than \$100.00, the discount rate is 3% (.03) of line 4. If the total is \$100.00 or more, the discount is 2% (.02) of line 4..... 5. ▶
(Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.)
6. Sales and Use Tax Net Amount Payable (Line 4 minus line 5)..... 14-4701 6. ▶
14-4702
7. Penalty _____, Interest _____ 7. ▶
(Add Sales and Use Tax penalty and interest. Enter total on line 7 at right.)
- OFFICE USE ONLY: _____
8. Total Sales and Use Tax Due (Add lines 6 and 7)..... 8. ▶

ADDITIONAL TAX FROM ST-389

STOP

Only complete this section if local taxes are applicable to your sales or purchases.

REMINDER: ST-389 must be completed and attached for all additional taxes.

If this section does not apply, go to line 10.

9. Total Taxes Due (From Column D, line 5, page 7 of 8 of form ST-389)..... 9. ▶
10. TOTAL AMOUNT DUE (Add lines 8 and 9)..... 10. ▶

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return.

Internet/E-mail Address: _____

For questions regarding this form, call (803) 898-5788.

I hereby certify that I have examined this return and to the best of my knowledge and belief it is a true and accurate return.

Taxpayer's Signature	Owner, Partner or Title	Daytime Phone Number	Date
----------------------	-------------------------	----------------------	------

50011022

SALES AND USE TAX WORKSHEET

Retail License or Use Tax Registration Number _____

Period Ended MM/YY _____

1. **Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use** 1. _____
2. **Out-of-State Purchases Subject to Use Tax** 2. _____
3. **Total** (Add lines 1 and 2. Enter here and on line 1 on front of return.) 3. _____

If local tax is applicable, enter the total on line 1 of ST-389 worksheet.

Note: Sales of unprepared foods are exempt from the State sales and use tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales that are subject to a local tax must be entered on Form ST-389 (local sales tax worksheet.)

4. **Sales and Use Tax Allowable Deductions** (Itemize by Type of Deduction and Amount of Deduction)

Column A Type of Deduction	Column B Amount of Deduction
a. <u>*Sales Exempt During "Sales Tax Holiday" in August</u>	▶ \$ _____
b. <u>**Sales over \$100.00 delivered onto Catawba Reservation</u>	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

5. **Total Amount of Deductions** (Enter total of Column B here and on line 2 on front of return.) 5. < _____ >

6. **Net Sales and Purchases** (Line 3 minus 5 should agree with line 3 of ST-3.) 6. _____

*Sales Exempt During "Sales Tax Holiday"

If your business sells clothing, clothing accessories, footwear, school supplies, computers, printers and printer supplies, computer software, bath wash cloths, blankets, bed spreads, bed linens, sheet sets, comforter sets, bath towels, shower curtains, bath rugs and mats, pillows and pillow cases, South Carolina's "Sales Tax Holiday" may impact your business. This three-day sales tax exemption will occur on the first Friday, Saturday and Sunday in August.

During this time period, the 6% State sales and use tax and any applicable local sales and use tax will not be imposed on sales of qualifying items.

Sales of qualified items during the exemption period should be taken as a deduction on your tax return. The deduction should be labeled "sales tax holiday". A Policy Document with the official list of holidays and exempt items is available on our Internet website: www.sctax.org > Law and Policy: Dept. Advisory Opinions > An Alphabetical index of Advisory Opinions > Sales, Use, Accommodations & Casual Excise Taxes.

**Catawba Tribal Sales- (See Chart on back of ST-389 for further explanation)

The Tribal Sales Tax is imposed on the delivery of tangible personal property onto the reservation by retail locations in South Carolina when the sale is greater than \$100. If the sale (delivery on the reservation) is \$100 or less, then the Tribal Sales Tax does not apply and only the 6% State sales tax applies (not local taxes). The Tribal Sales Tax is also imposed on the delivery of tangible personal property on the reservation by retail locations located on the reservation, regardless of the amount of the sale. The Tribal Sales Tax is not imposed on deliveries onto the reservation by retail locations located outside of South Carolina and registered with the Department to collect the State tax; however, these deliveries are subject to the 6% state use tax (not local taxes).

Sales subject to the Catawba Tribal Sales Tax must be included with all other sales in gross proceeds on Line 1 of worksheet on the ST-3 form but are deducted on Line 4b of the ST-3 worksheet and included on Line 1 on the ST-389 local tax worksheet. Remember, individual sales made onto the reservation of \$100 or less by retailers located off the reservation are subject to the State sales tax and would not be deducted in this manner.

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

STATE SALES, USE, AND ACCOMMODATIONS TAX RETURN

Mail To: SC Department of Revenue, Sales Tax, Columbia, SC 29214-0101

ST-388
(Rev. 6/28/12)
5062If the business is closed permanently, please complete the form C-278 and return the license. This is a scannable form, which **MUST** be completed in black ink only.☐ Check if address change and make corrections below.

If the area below is blank, fill in name, address, SSN/Federal Identification No. (FEIN)

FEIN

SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR FIELD USE ONLY

Period Ended

File Return On or By

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

14-4701/14-4702

14-3701/14-3702

34-2707

FOR OFFICE USE ONLY

1	All Gross Proceeds of Sales/Rental, Use Tax, Accommodations, and Withdrawals for Own Use (From Item 3 of worksheets)	Column A Sales/Use 6% (Tax Rate)	Column B Sales/Use 5% (Tax Rate)	Column C Accommodations 2% (Tax Rate)
1A	Total Gross Proceeds of Sales/Rental, Use Tax & Withdrawals at 8% Rate (Column A); 5% Rate on Accommodations Rentals (Column B) (From Items 6 and 10 of worksheets)			
1B	Total Gross Proceeds of Sales/Accommodations Rentals at 2% Rate (Column C) (From Item 14 of worksheets)			
2	Total Amount of Deductions (From Items 8, 12 and 16 of worksheets)			
3	Net Taxable Sales and Purchases (Line 1A or 1B minus line 2)			
4	Tax Due (Line 3 x Tax Rate)			
5	Taxpayer's Discount (See Instructions. For timely filed returns and taxes paid in full only.)			
6	Balance Due (Subtract line 5 from line 4 for each column.)			
7	Penalty (See Instr.)			
7A	Interest (See Instr.)			
7B	Total Penalty and Interest (Add lines 7 and 7A for each column.)			
8	Amount Due (Add lines 6 and 7B for each column.)			
8A	Total Sales, Use and Accommodations Due (Add line 8 of columns A, B and C.)			8A.
9	Tax Due ST-389 (From Column D, line 5, page 7 of 8 of form ST-389)			9.
10	Total Amount Due (Add lines 8A and 9 of Column B.)			10.

50621044

SALES AND USE TAX - Worksheet #1

- Item 1. Gross Proceeds of Sales, Accommodations, Rentals and Withdrawals for Own Use (Total of All Sales) DO NOT INCLUDE AMOUNT OF SALES TAX. 1. _____
- Item 2. Out-of-State Purchases Subject to Use Tax 2. _____
- Item 3. All Gross Proceeds of Sales/Rental, Use Tax, Accommodations and Withdrawals for Own Use (Add Items 1 and 2. Enter total here and on line 1 on front of ST-388.) 3. _____

If local tax is applicable, enter total on line 1 of ST-389 worksheet.

Note: Sales of unprepared foods are exempt from the State sales and use tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales that are subject to a local tax must be entered on Form ST-389 (local sales tax worksheet).

6% SALES AND USE TAX - Worksheet #2

This section is used for reporting the total of all sales and purchases subject to the State sales tax rate of 6%. Sales and purchases generally reported in this section include charges for meals, gift items, and additional guest charges (such as room service, amenities, telephone charges, etc.). However, sales of accommodations are excluded from this worksheet section. Total sales of accommodations (subject to State tax rate of 7%) are reported on Worksheet #3 (for 5% tax reporting) and Worksheet #4 (for 2% tax reporting) to determine the total State sales tax due.

- Item 4. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use (Sales subject to 6% tax rate requirements) 4. _____
- Item 5. Out-of-State Purchases Subject to Use Tax 5. _____
- Item 6. Total Gross Proceeds of Sales at 6% (Add lines 4 and 5. Enter total here and on line 1A, Column A on front of ST-388.) 6. _____
- Item 7. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Type of Deduction	Amount of Deduction
a. Sales Exempt During "Sales Tax Holiday" ▶ \$	_____
b. Sales over \$100.00 delivered onto Catawba Reservation \$	_____
_____ \$	_____
_____ \$	_____
_____ \$	_____
Item 8. Total Amount of Deductions (Enter total amount of deductions here and on line 2, Column A on front of ST-388.)	8. < _____ >
Item 9. Net Taxable Sales and Purchases (Item 6 minus Item 8 should agree with line 3, Column A on front of ST-388.)	9. _____

I hereby certify that I have examined this return and to the best of my knowledge and belief it is a true and accurate return.

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	Internet/E-mail Address:

IMPORTANT: This return becomes **DELINQUENT** if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return. For questions regarding this form, call (803) 896-1420.

5% SALES AND USE TAX - Worksheet #3

This section is used for reporting total charges for rooms, lodging and accommodations subject to the State sales tax rate of 7%. The gross proceeds from charges for accommodations must be entered on Item 10 of worksheet #3 (subject to 5% tax rate) and Item 14 of worksheet #4 (subject to 2% tax rate) to properly report sales subject to 7% state sales tax rate.

Item 10. Total Gross Proceeds of Sales/Accommodations Rentals and Withdrawals for Own Use (Sales subject to 5% Sales Tax and Accommodations Tax requirements.) Enter total here and on line 1A, Column B on front of ST-388. 10. _____

Item 11. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Type of Deduction	Amount of Deduction
a. Sales of Accommodations for Resale	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 12. Total Amount of Deductions (Enter total amount of deductions here and on line 2, Column B on front of ST-388.) 12. < _____ >

Item 13. Net Taxable Sales and Purchases (Item 10 minus Item 12 should agree with line 3, Column B on front of ST-388.) 13. _____

2% ACCOMMODATIONS TAX - Worksheet #4

Item 14. Gross Proceeds of Sales from the Rental of Transient Accommodations (Enter total sales of accommodations here and on line 1B, Column C, on front of ST-388.) 14. _____

Item 15. Sales and Use Tax Allowable Deductions (Itemize by Type and Amount of Deduction)

Type of Deduction	Amount of Deduction
Sales of Accommodations for Resale	\$ _____
_____	\$ _____
_____	\$ _____

Item 16. Total Amount of Deductions (Enter total amount of deductions here and on line 2, Column C on front of ST-388.) 16. < _____ >

Item 17. Net Taxable Sales and Purchases of Transient Accommodations (Item 14 minus Item 16 should agree with line 3 of Column C on front of ST-388.) 17. _____

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**BUSINESS PERSONAL PROPERTY
RETURN**

PT-100(Rev. 7/20/10)
7002

IMPORTANT - A separate return must be filed for each location on forms approved by the Department of Revenue. This is a scannable form, which must be completed with black ink only.

Tax Year _____

(See instructions on back)

Owner Name and Mailing Address: _____

Business Name and Location: _____

- ☐ New Account ☐ Amended ☐ Final; Closing Acct. ☐ Return Due to Change in Accounting Closing Period
☐ Individual ☐ Corporation ☐ Partnership * ☐ LLC/LLP ☐ Leasing Company
 * (A listing of partners and social security number is required)

Property File No. _____

Accounting Closing Period (mo/da/yr) _____

Sales Tax No. _____

Date Business Open (mo/da/yr) _____

* Federal EI/SS No. _____

Telephone No. _____

County _____

NAICS Code _____

Tax Dist _____

Date Business Closed _____

***If you have a new account, your FEI/SSN must be provided in the space above. **If you have a retail license and are making changes, please contact (803) 896-1350.**

****CHANGES ONLY**

Owner Name		Business Name	
Mailing Address		Business Location	
City/State - Mail	Zip	City/State/Zip	

1. Total Acquisition Cost 1. ▶ .00
(Excluding Licensed Vehicles and Leasehold Improvements)
2. Less: Income Tax Depreciation (Accumulated Depreciation Not To Exceed 90% For Each Item) 2. ▶ .00
3. Net Depreciated Value (The Net Depreciated Value Must Include At Least 10% Of Each Item)..... 3. ▶ .00

Lines 1, 2, and 3 must be completed. The preprinted zeros will not be considered as a completed return.

Office Use Only

I declare that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return, made in good faith, pursuant to the provisions, of the Code of Laws, 1976 and amendments.

Taxpayers Signature _____ Title _____ Date _____

Accountant Signature _____ Date _____

Mail to SC Department of Revenue, Property Division, Columbia, SC 29214-0301 or contact by phone (803) 898-5222.

This return cannot be processed without taxpayer signature.

70021027

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

ADMISSIONS/THEATER TAX RETURN

Mail To: SC Department of Revenue, Admissions Tax, Columbia, SC 29214-0136

L-511
(Rev. 2/22/10)
4041

IMPORTANT: This return is DUE on the 1st day of the month following the period covered by the return, and becomes DELINQUENT on the 21st day.

This form **MUST** be completed in black ink only.

Office Use Only

SID NUMBER:

LICENSE NUMBER

FEIN/SSN

PERIOD ENDED

PLEASE CHANGE ADDRESS IF NOT CORRECT.

COMPUTATION OF TAX

(1) Total Gross Receipts ▶ \$ _____

(2) Net Receipts (Divide Line 1 by 105 Percent) \$ _____

(3) Tax Due (Line 2 X 5 %) ▶ \$ _____

(4) Penalty ▶ \$ _____

(5) Interest ▶ \$ _____

TOTAL AMOUNT REMITTED (Check if payment is by EFT) ☐ ▶ \$ _____

G/L 14-0901

IMPORTANT: DO NOT INCLUDE OTHER TAXES WITH THIS PAYMENT

For questions regarding this form call (803) 896-1970

I hereby certify that the information contained in this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is correct and complete.

Taxpayer Signature	Title	Daytime Phone Number	Date
Internet/Email Address			

PLEASE COMPLETE THIS SECTION.

Number of Admissions Charged	Total Price of Admissions Including Tax	Gross Receipts of Admissions Including Tax
	\$	\$
	\$	\$
	\$	\$
Total Gross Receipts (Transfer to Line 1)		\$

Penalties - Failure to file a return will result in a penalty of five percent (5%) for the first month plus five percent (5%) for each additional month not to exceed an aggregate of twenty-five percent (25%). Failure to pay will result in penalties of one half of one percent (.5%) per month not to exceed twenty-five percent (25%).

Interest - Interest on all overdue accounts will be assessed at the rate provided under Sections 6621 and 6622 of the Internal Revenue Code. Rates will change quarterly depending on the prime rate. In addition Interest will be compounded daily.

You are required to maintain a copy of this return for audit purposes.

40411035

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MONTHLY TOBACCO TAX RETURN
Mail to: SC Department of Revenue, Tobacco Tax, Columbia SC 29214-0138

L-922
(Rev. 6/24/10)
4064

IMPORTANT: This return becomes **DELINQUENT** if it is postmarked after the 20th day (return and payment due on or before the 20th) following the close of the period.

Sales Method ☐

Office Use Only

Receipt Method ☐

SID

File Number

FEIN/SSN

Period Ended

If no preaddressed label attached, fill in name, address and FEI number.

SCHEDULE A

	Cigarettes 20 ct Packs (A)	Cigarettes 25 ct Packs (B)	OTP Tobacco Products other than cigarettes (\$ amount) (C)
1. Beginning inventory			
2. Purchases during month (Sch B, page 2)			
3. Total (line 1 & line 2)			
4. South Carolina tax exempt sales (Sch C, page 2)			
5. Ending inventory			
6. Total tax exempt (line 4 plus line 5)			
7. Taxable sales (Sales method, subtract line 6 from line 3)			
8. Total purchases from manufacturer (Receipt method, subtract line 4 from line 2)			
9. Tax rate	.57	.7125	.05
10. Tax due (line 7 times line 9) (Receipt, line 8 times line 9)			
11. Total tax due (add columns A and B)			
12. Less 3.5% Discount for timely pay			
13. Tax due: (line 11 minus 12) column C (line 10 minus 12)		14-1401	14-1408
14. Add: Penalty			
15. Add: Interest			
16. TOTAL AMOUNT DUE (lines 13, 14, and 15.) (Check if payment is by EFT.) <input type="checkbox"/>			

For questions regarding this form call (803) 896-1970.

I hereby certify that the information contained in this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is correct and complete.

Signature	Title	Internet/Email Address
Name(Print)	Date	Daytime Phone Number

40641029

**SOUTH CAROLINA DISTRIBUTORS TRANSACTION REPORT
NON TAX PAID CIGARETTES/OTHER TOBACCO PRODUCTS**

SCHEDULE B

NOTE: Cigarettes are recorded in packs and other tobacco products are recorded in dollars (purchase price).

NAME OF MANUFACTURER	CIGARETTES		NAME OF MANUFACTURER	OTHER TOBACCO PRODUCTS
	20S	25S		
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
Total packs/product received from all sources. Carry to page 1, line 2, Columns A, B, and C.				\$ _____

SCHEDULE C

Cigarettes/other tobacco products distributed exempt from South Carolina excise tax (i.e. Federal Government, other states, other S.C. licensed distributors). List by total packs.

NAME, STATE	NAME OF MANUFACTURER	CIGARETTES		OTHER TOBACCO PRODUCTS
		20S	25S	
North Carolina	_____	_____	_____	\$ _____
Georgia	_____	_____	_____	\$ _____
Tennessee	_____	_____	_____	\$ _____
Kentucky	_____	_____	_____	\$ _____
Federal Government	_____	_____	_____	\$ _____
Other (list)	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
Total of all packs/product invoiced exempt. Carry to page 1, line 4, Columns A, B, and C.				\$ _____

SCHEDULE I**RESERVED****SCHEDULE J****CORPORATIONS INCLUDED IN CONSOLIDATED RETURN
AFFILIATED CORPORATION NO. _____**

1. Name _____
2. Incorporated under the laws of the State of _____
3. Location of the Registered Office of the Corporation in the State of South Carolina is _____
in the City of _____ Registered Agent at such address is _____
4. Location of principal office (street address) _____
Nature of principal business in S.C. _____
5. The total number of **authorized shares** of capital stock, itemized by class and series, if any, within each class is as follows:
- | NUMBER OF SHARES | CLASS | SERIES |
|------------------|-------|--------|
|------------------|-------|--------|

6. The total number of **issued and outstanding shares** of capital stock itemized by class and series, if any, within each class is as follows:
- | NUMBER OF SHARES | CLASS | SERIES |
|------------------|-------|--------|
|------------------|-------|--------|

7. The names and business addresses of the directors (or individuals functioning as directors) and principal officers in the Corporation are:
(If additional space is necessary, attach separate schedule).

NAME	TITLE	BUSINESS ADDRESS
------	-------	------------------

8. Date Incorporated _____ Date commenced business in the State of South Carolina was _____
9. Date of this report _____ FEIN _____ SC File # _____
10. If Foreign Corporation, the date qualified to do business in the State of South Carolina is _____
11. Was the name of the Corporation changed during the year? _____ Give old name _____
12. The Corporation's books are in the care of _____
Located at (street address) _____
13. Corporate Mailing Address _____
14. The total amount of stated capital per balance sheet is:
- | | |
|---|----------|
| A. Total paid in Capital Stock (cannot be a negative amount) | \$ _____ |
| B. Total paid in Capital Surplus (cannot be a negative amount) | \$ _____ |
| C. Total amount of stated Capital (cannot be a negative amount) | \$ _____ |

For additional affiliated corporations, include additional Schedule Js as needed.

30915012

40643025

1350

SCHEDULE D - TOBACCO REPORT OF TAX PAID PRODUCTS OF NON-PARTICIPATING MANUFACTURERS
(see instructions on reverse)

File Number _____

Period Ended _____

A	B	C	D	E	F	G	H
Non-Participating Manufacturers Name & Address	Brand Name	Name, Address & File Number of the person whom each pack of Cigarettes was purchased	Number of packs Sold	Number of Cigarettes per pack	Total = D x E	Roll Your Own (Oz)	G Divided by .09
TOTAL							

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

LIQUOR BY THE DRINK EXCISE TAX REPORT

Mail to: SC Department of Revenue, Miscellaneous Tax Section, Columbia, SC 29214-0137.

L-2172
(Rev. 8/2/12)
4326

IMPORTANT - This report is to be filed within 20 days from close of each month.

This form **MUST** be completed in black ink only.

NAME AND ADDRESS

SID NO.

Office Use Only

FILE NUMBER

FEIN/SSN

PERIOD ENDED

LOCATION ADDRESS

1. Gross proceeds from sales of alcoholic liquor by the drink 1. ▶ _____ .
2. Excise Tax due, (Multiply Line 1 by 5%) 2. ▶ _____ .
3. Penalty _____ Interest _____ 3. ▶ _____ .
4. **Total Excise Tax Due** (Add lines 2 and 3). 4. ▶ _____ .
(Check if payment is by EFT) ☐ 14-1009

I hereby certify that the information contained in this report has been examined by me and to the best of my knowledge is correct and complete.

Name (Print)	Title	Internet/E-mail Address
Signature	Date	Daytime Phone Number

43261023



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**POWER OF ATTORNEY AND
DECLARATION OF REPRESENTATIVE**

SC2848
(Rev. 12/1/11)
3307

Part I Power of Attorney

1 Taxpayer Information (Note: Taxpayer(s) must sign and date this form on page 2, line 8.)

* Taxpayer name(s) and address (Type or print.)	* Social Security number(s)	* Employer identification number
		Plan number (if applicable)
	* Daytime telephone number ()	Email Address

hereby appoint(s) the following representative(s) as attorney(s) - in fact:

2 Representative(s) (Type or print.)

* Name and address of specific individual	* Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address of specific individual	Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address of specific individual	Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>

to represent the taxpayer(s) before the SC Department of Revenue for the following tax matters:

3 Tax Matters - A general reference to "All years," "All periods," or "All taxes" is not acceptable.

* Type of Tax (Individual, Corporate, Withholding, Sales, etc.)	* Tax Form Number (SC1040, WH1605, ST-3, etc.)	* Year(s) or Period(s) (See Line 3 Instructions)

4 Acts Authorized - A representative is an individual authorized to receive and inspect confidential tax information and to perform any and all acts on behalf of the taxpayer with respect to the tax matters described in line 3, including the authority to sign any agreements, consents or other documents. You may not use a Power of Attorney form to authorize a representative to receive refund checks. You may authorize a representative to sign a return ONLY as set forth in South Carolina Code Section 12-2-75.

List any specific additions to or deletions from the acts otherwise authorized in this power of attorney: _____

5 Receipt of Refund Checks - If you want to authorize a representative named in line 2 to receive, BUT NOT TO ENDORSE OR CASH refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

- 6 **Retention/Revocation of Prior Power(s) of Attorney** - The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the South Carolina Department of Revenue for the **same** tax matters for years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 **Signature of Taxpayer(s)** - If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested; otherwise, see the instructions for SC2848 concerning signature of taxpayer(s). If signed by a corporate officer, partner, guardian, tax matters partner/person, LLC members, executor, receiver, personal representative, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► **The Department will not accept a Power of Attorney that is not signed.**

* _____ Signature	* _____ Date	_____ Title (if applicable)
* _____ Print Name		
_____ Signature	_____ Date	_____ Title (if applicable)
_____ Print Name		

NOTICES AND COMMUNICATIONS

All Notices and Communications will be sent to the taxpayer only. However, if you are unable to forward a copy to your named representative, you may contact our office for assistance.

Part II Declaration of Representative

I declare that:

- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent under the Requirements of the US Treasury Department Circular No. 230.
 - d Officer - a bona fide officer of the taxpayer organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Return Preparer.
 - h Other, please explain. _____

► **The Department will not accept a Declaration of Representative that is not signed.**

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief. To willfully furnish a false or fraudulent statement to the Department is a crime.

* Designation - Insert above letter (a-h)	* Jurisdiction (state)	* Signature	* Date

* indicates required field.

Fwd: revised

Jim Etter [Etter_JF@sctax.org]

Sent: Sunday, October 28, 2012 9:13 PM

To: Stirling, Bryan; Pitts, Ted

Attachments: Schedule of project cost ~1.xlsx (18 KB) ; ATT00001.htm (232 B)

Sorry for the delay, staff has worked all to get best estimate

Jim

Sent from my iPhone

Begin forwarded message:

From: "jim etter" <[REDACTED]@gmail.com>
Date: October 28, 2012, 9:11:32 PM EDT
To: "jim Etter" <[REDACTED]@setax.org>
Subject: revised

SOUTH CAROLINA DEPARTMENT OF REVENUE
Projected Incident Costs, as of October 28, 2012
Based on Returns as Filed (Some may have changed subsequently - Raw Data Captured)

ASSUMPTIONS	
Total # of Taxpayers Compromised	3,945,153
Total # of Taxpayers Compromised without Dependents	2,855,132
Total # of Taxpayers Compromised with Dependents	1,087,664
\$ Cost per Taxpayer without Dependents for Credit Monitoring Service	\$ 15.35
\$ Cost per Taxpayer with Dependents for Credit Monitoring Service	\$ 21.95
\$ Cost per Taxpayer for Calling the Experian Call Center	\$ 0.20

QUANTITY				COST				
Taxpayers Compromised Who May Sign-up for Credit Monitoring Service		# of Taxpayers Projected to Sign-up for Credit Monitoring Service		\$ Cost for Credit Monitoring Service for Taxpayers		\$ Cost for Calling the Experian Call Center	\$ Cost for Other Expenses as Shown in Table Below	Total Cost
%	#	Without Dependents	With Dependents	Without Dependents	With Dependents			
15%	591,773	428,270	163,150	\$ 6,573,941	\$ 3,581,134	\$ 118,355	\$ 1,591,000	\$ 11,964,430
20%	789,031	571,026	217,533	\$ 8,765,255	\$ 4,774,845	\$ 157,806	\$ 1,591,000	\$ 15,288,906
30%	1,183,546	856,540	326,299	\$ 13,147,883	\$ 7,162,267	\$ 236,709	\$ 1,591,000	\$ 22,137,859
40%	1,578,061	1,142,053	435,066	\$ 17,530,510	\$ 9,549,690	\$ 315,612	\$ 1,591,000	\$ 28,906,813
50%	1,972,577	1,427,566	543,832	\$ 21,913,138	\$ 11,937,112	\$ 394,515	\$ 1,591,000	\$ 35,835,766
70%	2,761,607	1,998,592	761,365	\$ 30,678,393	\$ 16,711,957	\$ 552,321	\$ 1,591,000	\$ 49,533,672
90%	3,550,638	2,569,619	978,898	\$ 39,443,649	\$ 21,486,802	\$ 710,128	\$ 1,591,000	\$ 63,231,578

OTHER EXPENSES	
\$ Total Cost per Letters Mailed to Out-of-State Taxpayers Compromised ¹	\$ 741,000
External IT Forensic Experts (Mandiant)	\$ 500,000
External Legal Counsel (Nelson Mullins)	\$ 100,000
External PR Firm (Chernoff)	\$ 150,000
Miscellaneous	\$ 100,000
Total Other Expenses	\$ 1,591,000

Note 1: As known to date, there are 1.3M out-of-state taxpayers and the cost per letter is estimated to be \$0.57. There is no requirement to mail letters to in-state taxpayers compromised.

Taxpayers with dependents	
Filing Joint	494,256
Filing as Single	17,717
Filing as Head of Household	496,474
Filing as a widower	1,521
Unknown Status	77,696
Total	1,087,664

Taxpayers without dependents	
Filing Joint Primary Account	542,956
Filing Joint Secondary	542,956
Filing Joint Separate Not covered under the family Plan	494,256
Filing Married Separately	74,243
Filing as Single	1,199,035
Filing as Head of Household	165
Filing as a widower	1,521
Total	2,855,132

Re: Data file issue

Stirling, Bryan

Sent: Saturday, October 27, 2012 3:36 PM

To: Etter_JF@sctax.org

Thank you for keeping me in the loop.

----- Original Message -----

From: Jim Etter [mailto:Etter_JF@sctax.org]

Sent: Saturday, October 27, 2012 03:33 PM

To: Stirling, Bryan

Subject: Data file issue

The issue related to 5 records

Sent from my iPhone

Fw: Data file has formatting issues

Stirling, Bryan

Sent: Saturday, October 27, 2012 1:01 PM

To: etter_jf@sctax.org

Cc: ofonseca@experianinteractive.com

Jim,

Please see the email below. Keep me updated on this. We need to clean this list up for them.

----- Original Message -----

From: Ozzie Fonseca [<mailto:ofonseca@experianinteractive.com>]

Sent: Saturday, October 27, 2012 12:38 PM

To: Stirling, Bryan

Subject: Data file has formatting issues

Bryan:

We have been trying to load the file today but keep running into issues because the data is not formatted uniformly.

For example, some records list the last 4 of your SSN as 1 digit, others have zip codes with as many as 15 digits, and other records have multiple data points merged into single cells instead of multiple cells.

Is there any way that we can get a cleaner list for easier upload?

Ozzie Fonseca, CIPP/US

Senior Director, Data Breach Resolution

Experian Consumer Direct

535 Anton, Suite 100.

Costa Mesa, CA 92626

(949) 567-3851 - Desk

(949) 302-2299 -

Cell (949) 242-2938 - Fax

ozzie.fonseca@experian.com<<mailto:ozzie.fonseca@experian.com>>

Blog: www.Experian.com/blogs/data-breach<<http://www.Experian.com/blogs/data-breach>>

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Visit us at <http://www.experian.com/databreach>

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Family Secure

Ozzie Fonseca [ofonseca@experianinteractive.com]

Sent: Sunday, October 28, 2012 2:14 PM

To: Stirling, Bryan; Jim Etter (etter_jf@sctax.org)

Gentlemen:

I spoke with Greg Young and he asked me to set up a call with you to further discuss Family Secure. I'm available at your convenience.

Please let me know when you will have a moment and I will send a meeting invitation.

Thanks

Ozzie Fonseca, CIPP/US
Senior Director, Data Breach Resolution



Experian Consumer Direct
535 Anton, Suite 100, Costa Mesa, CA 92626
(949) 567-3851 - Desk
(949) 302-2299 - Cell
(949) 242-2938 - Fax
ozzie.fonseca@experian.com

Blog: www.Experian.com/blogs/data-breach
Follow us on Twitter: www.Twitter.com/Experian_DBR
Visit us at <http://www.experian.com/databreach>

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Sunday call code

Jim Etter [Etter_JF@sctax.org]

Sent: Saturday, October 27, 2012 8:16 AM

To: Stirling, Bryan

Bryan

I have the code

Thanks

Sent from my iPhone

Godfrey, Rob

From: Tim Kelly <Tim.Kelly@chernoffnewman.com>
Sent: Thursday, October 25, 2012 9:41 PM
To: Rick Silver; Godfrey, Rob; Emily Brady; etter_jf@sctax.org; Samantha Cheek; Harry Cooper; Rush Smith; jon.neiditz@nelsonmullins.com; marshall.heilman@mandiant.com
Subject: Press Kit
Attachments: DORMeda.zip

<<DORMeda.zip>> The draft media kit materials are attached. We'll add DOR letterhead to the release in the morning. Rob will need a draft for Chief Keel by 8:30, and I'll need final approval of everything by 9 to get everything assembled for the press conference.

Tim Kelly
Public Relations Strategist
Chernoff Newman
e: tim.kelly@chernoffnewman.com
w: www.chernoffnewman.com
me: <https://www.vizify.com/tim-kelly>
p: 803.233.2459

1411 Gervais Street
Columbia, SC 29201

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DORMeda.zip

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Godfrey, Rob

From: Tim Kelly <Tim.Kelly@chernoffnewman.com>
Sent: Friday, October 26, 2012 7:49 AM
To: Godfrey, Rob; Rick Silver; Jim Etter; Harry Cooper; Samantha Cheek; Liz Mason
Cc: Rush Smith; jon.neiditz@nelsonmullins.com; ofonseca@experianinteractive.com
Attachments: 5. Mandiant Overview.pdf; 4. Cabinet Agency Information Security Policy Highlights.docx; 3. Consumer Safety Solutions.docx; 2. Chronology.docx; 1. DOR media release.docx

Media package contents are attached, including the formatted press release. I'll need any changes to the release by 9:15 am in order to assemble the press kits. If there are no changes to the other documents, I'm going to print those at 8:30 come hell or high water.

Thanks to everyone for your patience and professionalism, two qualities I rarely display myself!

TK



Tim Kelly
Public Relations Strategist
Chernoff Newman
e: tim.kelly@chernoffnewman.com
w: www.chernoffnewman.com
me: <https://www.vizify.com/tim-kelly>
p: 803.233.2459

1411 Gervais Street
Columbia, SC 29201



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Godfrey, Rob

From: Ozzie Fonseca <ofonseca@experianinteractive.com>
Sent: Friday, October 26, 2012 8:10 AM
To: Tim Kelly; Godfrey, Rob; Rick Silver; Jim Etter; Harry Cooper; Samantha Cheek; Liz Mason
Cc: Rush Smith; jon.neiditz@nelsonmullins.com
Subject: RE:
Attachments: image001.jpg; image002.png; image003.png; image004.png

The information, as it relates to ProtectMyID Alert, has been approved.

One suggestion is to remove the word "any" from the phrase "any suspicious activity" (the term may be too broad).

Thanks

Ozzie Fonseca, CIPP/US
Senior Director, Data Breach Resolution

Experian Consumer Services
535 Anton, Suite 100. Costa Mesa, CA 92626
(949) 567-3851 - Desk
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From: Tim Kelly [Tim.Kelly@chernoffnewman.com]
Sent: Friday, October 26, 2012 4:49 AM
To: Godfrey, Rob; Rick Silver; Jim Etter; Harry Cooper; Samantha Cheek; Liz Mason
Cc: Rush Smith; jon.neiditz@nelsonmullins.com; Ozzie Fonseca
Subject:

Media package contents are attached, including the formatted press release. I'll need any changes to the release by 9:15 am in order to assemble the press kits. If there are no changes to the other documents, I'm going to print those at 8:30 come hell or high water.

Thanks to everyone for your patience and professionalism, two qualities I rarely display myself!

TK

[ChernoffNewmanHirezLogo]

Tim Kelly

Public Relations Strategist

Chernoff Newman

e: tim.kelly@chernoffnewman.com<<mailto:tim.kelly@chernoffnewman.com>>

w: www.chernoffnewman.com<<http://www.chernoffnewman.com/>>

me: <https://www.vizify.com/tim-kelly>

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[linkedin-24x24] <<http://www.linkedin.com/companies/chernoff-newman>> - Follow Chernoff Newman

Godfrey, Rob

From: Jim Etter <Etter_JF@sctax.org>
Sent: Saturday, October 27, 2012 3:32 PM
To: Godfrey, Rob
Subject: Post and courier

Had a good conversation with Diette

Sent from my iPhone

Godfrey, Rob

From: Samantha Cheek <CheekS@sctax.org>
Sent: Sunday, October 28, 2012 1:01 PM
To: Godfrey, Rob
Cc: [REDACTED]@gmail.com
Subject: Re: Phone interview

I've already spoken with him at 11 this morning. Basic questions about the situation and protection program...

Samantha Cheek
SC Department of Revenue
(803) 898-5281

On Oct 28, 2012, at 12:23 PM, "Godfrey, Rob" <RobGodfrey@gov.sc.gov> wrote:

> Samantha,
>
> Please reach out to the reporter and figure out what questions they have. Submit answers to them in writing. Shoot the written answers my way, and we'll sign off.
>
> Rob
>
> ----- Original Message -----
> From: Jim Etter [[mailto:\[REDACTED\]@gmail.com](mailto:[REDACTED]@gmail.com)]
> Sent: Sunday, October 28, 2012 12:14 PM
> To: Samantha Cheek <CheekS@sctax.org>
> Cc: Godfrey, Rob
> Subject: Re: Phone interview
>
> Ron,
> Are handling this????
> Jim
>
> Sent from my iPhone
>
> On Oct 28, 2012, at 10:27 AM, "Samantha Cheek" <CheekS@sctax.org> wrote:
>
>> Later this morning with WPDE to answer questions.
>>
>> Samantha Cheek
>> SC Department of Revenue
>> (803) 898-5281

Godfrey, Rob

From: Jim Etter <Etter_JF@sctax.org>
Sent: Monday, October 29, 2012 1:11 PM
To: Godfrey, Rob
Cc: Harry Cooper
Subject: Fwd: SC Department of Revenue Cyber Attack

Do you us to respond

Sent from my iPhone

Begin forwarded message:

From: "Harry Cooper" <COOPERH@sctax.org>
Date: October 29, 2012, 12:56:14 PM EDT
To: "Jim Etter" <Etter_JF@sctax.org>
Subject: FW: SC Department of Revenue Cyber Attack

...do you want to reply?

From: Tom Britt [<mailto:tomb@bankoftravelersrest.com>]
Sent: Monday, October 29, 2012 12:16 PM
To: Director
Cc: Harry Cooper; Alvin "Mont" Alexander; watts@sctax.org; Nancy Wilson; Sherrie McTeer; Meredith Cleland; Mike Garon; kimpsom@sctax.org; Rick Handel; Kimberly Haley
Subject: SC Department of Revenue Cyber Attack

Director Etter:

I work for Bank of Travelers Rest in Travelers Rest, SC. I have a question I need to help our customers with, the questions is: Where the bank account numbers and bank routing numbers of our Customers, your Taxpayers compromised in this Cyber Attack? As you know when Taxpayers get a refund from the State many times they have the money deposited directly into their checking account-this is done with the information, bank account number and bank routing number provided by the Taxpayer to the State this potentially seems to be the most dangerous concern other than Social Security Numbers being breached. With SS#'s and bank account numbers and routing numbers a lot of damage can be done. How do we respond to our customers? Many of our customers depend on the Bank of Travelers Rest for all of their financial advice and many of our customers are very scared and concerned, we want to direct them in a professional and accurate manor.

An immediate response would be greatly appreciated. The 1-866-578-5422 phone number I cannot get through, the last time I tried it simply hung up or the line went dead.

Thanks for your time and look forward to hearing from you!

Tom Britt
Executive Vice President
864-660-7638

Godfrey, Rob

From: Jim Etter <Etter_JF@sctax.org>
Sent: Saturday, October 27, 2012 2:31 PM
To: Godfrey, Rob
Subject: Contact

FYI
Sent from my iPhone

Godfrey, Rob

From: Tim Kelly <Tim.Kelly@chernoffnewman.com>
Sent: Thursday, October 25, 2012 9:41 PM
To: Rick Silver; Godfrey, Rob; Emily Brady; etter_jf@sctax.org; Samantha Cheek; Harry Cooper; Rush Smith; jon.neiditz@nelsonmullins.com; marshall.heilman@mandiant.com
Subject: Press Kit
Attachments: DORMeda.zip

<<DORMeda.zip>> The draft media kit materials are attached. We'll add DOR letterhead to the release in the morning. Rob will need a draft for Chief Keel by 8:30, and I'll need final approval of everything by 9 to get everything assembled for the press conference.

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Your message is ready to be sent with the following file or link attachments:

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Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.

Godfrey, Rob

From: Tim Kelly <Tim.Kelly@chernoffnewman.com>
Sent: Friday, October 26, 2012 7:49 AM
To: Godfrey, Rob; Rick Silver; Jim Etter; Harry Cooper; Samantha Cheek; Liz Mason
Cc: Rush Smith; jon.neiditz@nelsonmullins.com; ofonseca@experianinteractive.com
Attachments: 5. Mandiant Overview.pdf; 4. Cabinet Agency Information Security Policy Highlights.docx; 3. Consumer Safety Solutions.docx; 2. Chronology.docx; 1. DOR media release.docx

Media package contents are attached, including the formatted press release. I'll need any changes to the release by 9:15 am in order to assemble the press kits. If there are no changes to the other documents, I'm going to print those at 8:30 come hell or high water.

Thanks to everyone for your patience and professionalism, two qualities I rarely display myself!

TK



Tim Kelly
Public Relations Strategist
Chernoff Newman
e: tim.kelly@chernoffnewman.com
w: www.chernoffnewman.com
me: <https://www.vizify.com/tim-kelly>
p: 803.233.2459

1411 Gervais Street
Columbia, SC 29201



- Follow Chernoff Newman

Godfrey, Rob

From: Ozzie Fonseca <ofonseca@experianinteractive.com>
Sent: Friday, October 26, 2012 8:10 AM
To: Tim Kelly; Godfrey, Rob; Rick Silver; Jim Etter; Harry Cooper; Samantha Cheek; Liz Mason
Cc: Rush Smith; jon.neiditz@nelsonmullins.com
Subject: RE:
Attachments: image001.jpg; image002.png; image003.png; image004.png

The information, as it relates to ProtectMyID Alert, has been approved.

One suggestion is to remove the word "any" from the phrase "any suspicious activity" (the term may be too broad).

Thanks

Ozzie Fonseca, CIPP/US
Senior Director, Data Breach Resolution

Experian Consumer Services
535 Anton, Suite 100. Costa Mesa, CA 92626
(949) 567-3851 - Desk
(949) 302-2299 - Cell
(949) 242-2938 - Fax
ozzie.fonseca@experian.com<<mailto:ozzie.fonseca@experian.com>><<mailto:ozzie.fonseca@experian.com>>

Blog: [www.Experian.com/DBBlog](http://www.experian.com/DBBlog)<<http://www.experian.com/DBBlog>>
Follow us on Twitter: [www.Twitter.com/Experian_DBR](http://www.twitter.com/Experian_DBR)<http://www.twitter.com/Experian_DBR>
Visit us at <http://www.experian.com/databreach>

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From: Tim Kelly [Tim.Kelly@chernoffnewman.com]
Sent: Friday, October 26, 2012 4:49 AM
To: Godfrey, Rob; Rick Silver; Jim Etter; Harry Cooper; Samantha Cheek; Liz Mason
Cc: Rush Smith; jon.neiditz@nelsonmullins.com; Ozzie Fonseca
Subject:

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[ChernoffNewmanHirezLogo]

Tim Kelly

Public Relations Strategist

Chernoff Newman

e: tim.kelly@chernoffnewman.com<<mailto:tim.kelly@chernoffnewman.com>>

w: www.chernoffnewman.com<<http://www.chernoffnewman.com/>>

me: <https://www.vizify.com/tim-kelly>

p: 803.233.2459

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[twitter-24x24] <<http://twitter.com/chernoffnewman>> [facebook-24x24] <<http://facebook.com/chernoffnewman>>

[linkedin-24x24] <<http://www.linkedin.com/companies/chernoff-newman>> - Follow Chernoff Newman

Godfrey, Rob

From: Jim Etter <Etter_JF@sctax.org>
Sent: Saturday, October 27, 2012 3:32 PM
To: Godfrey, Rob
Subject: Post and courier

Had a good conversation with Diette

Sent from my iPhone

Godfrey, Rob

From: Samantha Cheek <CheekS@sctax.org>
Sent: Sunday, October 28, 2012 1:01 PM
To: Godfrey, Rob
Cc: [REDACTED]@gmail.com
Subject: Re: Phone interview

I've already spoken with him at 11 this morning. Basic questions about the situation and protection program...

Samantha Cheek
SC Department of Revenue
(803) 898-5281

On Oct 28, 2012, at 12:23 PM, "Godfrey, Rob" <RobGodfrey@gov.sc.gov> wrote:

> Samantha,
>
> Please reach out to the reporter and figure out what questions they have. Submit answers to them in writing. Shoot the written answers my way, and we'll sign off.
>
> Rob
>
> ----- Original Message -----
> From: Jim Etter [mailto:[REDACTED]@gmail.com]
> Sent: Sunday, October 28, 2012 12:14 PM
> To: Samantha Cheek <CheekS@sctax.org>
> Cc: Godfrey, Rob
> Subject: Re: Phone interview
>
> Ron,
> Are handling this????
> Jim
>
> Sent from my iPhone
>
> On Oct 28, 2012, at 10:27 AM, "Samantha Cheek" <CheekS@sctax.org> wrote:
>
>> Later this morning with WPDE to answer questions.
>>
>> Samantha Cheek
>> SC Department of Revenue
>> (803) 898-5281

Godfrey, Rob

From: Jim Etter <Etter_JF@sctax.org>
Sent: Monday, October 29, 2012 1:11 PM
To: Godfrey, Rob
Cc: Harry Cooper
Subject: Fwd: SC Department of Revenue Cyber Attack

Do you us to respond

Sent from my iPhone

Begin forwarded message:

From: "Harry Cooper" <COOPERH@sctax.org>
Date: October 29, 2012, 12:56:14 PM EDT
To: "Jim Etter" <Etter_JF@sctax.org>
Subject: FW: SC Department of Revenue Cyber Attack

...do you want to reply?

From: Tom Britt [<mailto:tomb@bankoftravelersrest.com>]
Sent: Monday, October 29, 2012 12:16 PM
To: Director
Cc: Harry Cooper; Alvin "Mont" Alexander; watts@sctax.org; Nancy Wilson; Sherrie McTeer; Meredith Cleland; Mike Garon; kimpsom@sctax.org; Rick Handel; Kimberly Haley
Subject: SC Department of Revenue Cyber Attack

Director Etter:

I work for Bank of Travelers Rest in Travelers Rest, SC. I have a question I need to help our customers with, the questions is: Where the bank account numbers and bank routing numbers of our Customers, your Taxpayers compromised in this Cyber Attack? As you know when Taxpayers get a refund from the State many times they have the money deposited directly into their checking account-this is done with the information, bank account number and bank routing number provided by the Taxpayer to the State this potentially seems to be the most dangerous concern other than Social Security Numbers being breached. With SS#'s and bank account numbers and routing numbers a lot of damage can be done. How do we respond to our customers? Many of our customers depend on the Bank of Travelers Rest for all of their financial advice and many of our customers are very scared and concerned, we want to direct them in a professional and accurate manor.

An immediate response would be greatly appreciated. The 1-866-578-5422 phone number I cannot get through, the last time I tried it simply hung up or the line went dead.

Thanks for your time and look forward to hearing from you!

Tom Britt
Executive Vice President
864-660-7638

Godfrey, Rob

From: Jim Etter <Etter_JF@sctax.org>
Sent: Saturday, October 27, 2012 2:31 PM
To: Godfrey, Rob
Subject: Contact

FYI
Sent from my iPhone

Godfrey, Rob

From: Jon Neiditz <Jon.Neiditz@nelsonmullins.com>
Sent: Friday, October 26, 2012 8:17 AM
To: Tim Kelly; Godfrey, Rob; Rick Silver; Jim Etter; Harry Cooper; Samantha Cheek; Liz Mason
Cc: Rush Smith; ofonseca@experianinteractive.com
Subject: RE:

But you tweet well, which puts you ahead of most, Tim. Excellent work, everyone! No changes from me. Having a working call center of well-trained professionals that can handle high volumes by 8:00 a.m. Pacific Time will make this go 10 times as well as it would have otherwise. Make sure you share expectations regarding escalation of calls; Experian's experience in the State should be helpful.

Regarding the press conference, I would anticipate that the law enforcement involvement will be a silent 800 pound gorilla in the room. Once you get through the press conference, please reconnect with me on the alternative notice, on which I am working.

Congratulations (knock on wood), thanks and best,

Jon

Nelson Mullins

Jon A. Neiditz

Partner

jon.neiditz@nelsonmullins.com

Nelson Mullins Riley & Scarborough LLP

Atlantic Station

201 17th Street NW, Suite 1700

Atlanta, GA 30363

Tel: 404.322.6139 Fax: 404.322.6033

www.nelsonmullins.com

([View Bio](#))

From: Tim Kelly [<mailto:Tim.Kelly@chernoffnewman.com>]
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me: <https://www.vizify.com/tim-kelly>

p: 803.233.2459

1411 Gervais Street

Columbia, SC 29201



Follow Chernoff Newman

Godfrey, Rob

From: Harry Cooper <COOPERH@sctax.org>
Sent: Friday, October 26, 2012 10:21 AM
To: Jon Neiditz; Tim Kelly; Godfrey, Rob; Rick Silver; Jim Etter; Samantha Cheek; Liz Mason
Cc: Rush Smith; ofonseca@experianinteractive.com
Subject: RE:

...yes well done team! Thanks.

From: Jon Neiditz [<mailto:Jon.Neiditz@nelsonmullins.com>]
Sent: Friday, October 26, 2012 8:17 AM
To: Tim Kelly; Godfrey, Rob; Rick Silver; Jim Etter; Harry Cooper; Samantha Cheek; Liz Mason
Cc: Rush Smith; ofonseca@experianinteractive.com
Subject: RE:

But you tweet well, which puts you ahead of most, Tim. Excellent work, everyone! No changes from me. Having a working call center of well-trained professionals that can handle high volumes by 8:00 a.m. Pacific Time will make this go 10 times as well as it would have otherwise. Make sure you share expectations regarding escalation of calls; Experian's experience in the State should be helpful.

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Jon

Nelson Mullins

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Partner
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Tel: 404.322.6139 Fax: 404.322.6033
www.nelsonmullins.com
(View Bio)

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w: www.chernoffnewman.com

me: <https://www.vizify.com/tim-kelly>

p: 803.233.2459

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Columbia, SC 29201



Follow Chernoff Newman

CHAPTER 19. STATE BUDGET AND CONTROL BOARD
ARTICLE 1.
OFFICE OF EXECUTIVE DIRECTOR

Statutory Authority: Act 178 of 1981, and 1976 Code Sections 4-29-140, 44-7-1590, and 48-3-140

19-101. TRAVEL REGULATIONS FOR STATE EMPLOYEES; POLICY.

19-101.01. Travel and Transportation at State Expense.

Travel and transportation at State expense will be authorized only when officially justified and by those means which meet State government requirements consistent with good management practices.

19-101.02. Economical Considerations.

Transportation to and from points of arrival and departure will be accomplished by the most economical methods.

19-101.03. Air Travel.

Travel by commercial airlines will be accomplished in coach or tourist class, except where exigencies require otherwise.

Godfrey, Rob

From: Godfrey, Rob
Sent: Saturday, October 27, 2012 2:39 PM
To: 'Etter_JF@sctax.org'
Subject: Fw: Follow up

Diette Courage, The Post and Courier 8439375546

----- Original Message -----

From: Godfrey, Rob
Sent: Saturday, October 27, 2012 02:12 PM
To: 'dcourrage@postandcourier.com' <dcourrage@postandcourier.com>
Cc: 'CheekS@sctax.org' <CheekS@sctax.org>
Subject: Follow up

Diette --

Good to talk to you. Samantha Cheek or Director Jim Etter at the Department of Revenue should be able to walk you through the answers to your questions. Let me know if you need any answers from our office, such as any you have about timing, but please also watch the full press conference and media avail beforehand at <http://www.youtube.com/nikkiahaley>

Thanks.

Rob

3. For the online service, visit <http://www.protectmyid.com/scdor>. For the US Mail service, you will receive notifications via the US mail.

Experian's ProtectMyID™ Alert is designed to detect, protect and resolve potential identity theft, and includes daily monitoring of all three credit bureaus. The alerts and daily monitoring services are provided for one year, and consumers will continue to have access to fraud resolution agents and services beyond the first year.

Rob Godfrey

Office of Gov. Nikki Haley

O: (803) 734-5074 | C: (803) 429-5086

Godfrey, Rob

From: Godfrey, Rob
Sent: Saturday, October 27, 2012 5:55 PM
To: 'dcourrege@postandcourier.com'
Subject: Re: update

Got it. Thanks.

From: Courrege, Diette [<mailto:dcourrege@postandcourier.com>]
Sent: Saturday, October 27, 2012 05:04 PM
To: Godfrey, Rob
Subject: FW: update

FYI ... here's what I sent earlier, and I left a message for Jim.

From: Courrege, Diette
Sent: Saturday, October 27, 2012 4:08 PM
To: Godfrey, Rob (RobGodfrey@gov.sc.gov)
Subject: update

Rob,

Thanks again for all of your help today.

Just wanted to give you an update on where I was. I had a long and good conversation with Jim. He provided some really, really consumer-friendly information, and I appreciate you connecting us.

Also, Greg Young from Experion reached out to me via e-mail, and I've submitted questions. I'm waiting on those answers (just sent in the questions a few minutes ago).

The one question that I'm not sure whether Greg is going to answer and Jim couldn't (he didn't remember the #) was the per person dollar figure for the cost of the contract with Experion. Jim said he had that number in his office but didn't have access to today, and he couldn't give me an estimate. Could you?

And I'd like to go ahead and request a copy of the contract the state signed yesterday with Experion. I realize it's Saturday, but if there's anyone who could provide that today, that would be great.

Thanks again.
Diette

Diette Courrege Casey
The Post and Courier
134 Columbus St.
Charleston, S.C. 29403
843.937.5546
843.937.5579 fax
dcourrege@postandcourier.com
<http://www.facebook.com/diettecourrege>

Godfrey, Rob

From: Godfrey, Rob
Sent: Saturday, October 27, 2012 5:57 PM
To: 'Etter_JF@sctax.org'
Subject: Re: Post and courier

Thanks for the update.

----- Original Message -----

From: Jim Etter [mailto:Etter_JF@sctax.org]
Sent: Saturday, October 27, 2012 03:32 PM
To: Godfrey, Rob
Subject: Post and courier

Had a good conversation with Diette

Sent from my iPhone

Godfrey, Rob

From: Godfrey, Rob
Sent: Sunday, October 28, 2012 1:08 PM
To: 'CheekS@sctax.org'
Cc: [REDACTED]@gmail.com
Subject: Re: Phone interview

Great. This answers basic questions about the situation and protection program. Send it their way:

The S.C. Department of Revenue announced on October 26, 2012 that approximately 3.6 million Social Security numbers and 387,000 credit and debit card numbers have been exposed in a cyber attack.

Governor Nikki Haley, South Carolina Law Enforcement Division Chief Mark Keel, United States Secret Service Special Agent in Charge Michael Williams, South Carolina Department of Revenue Director Jim Etter and State Inspector General Patrick Maley today responded to news of the cyber attack with consumer safety solutions during an afternoon press conference.

Video of the press conference is available here: <http://www.youtube.com/watch?v=0Dax66JFzVs&> Attached you will find a press kit that includes consumer safety solutions.

Anyone who has filed a South Carolina tax return since 1998 should take the following steps:

1. Call 1-866-578-5422 where you will enroll in a consumer protection service. The call center is open 9:00 AM – 9:00 PM EST on Monday through Friday and 11:00 AM – 8:00 PM EST on Saturday and Sunday.
2. Then you will determine if you wish to have an online or US Mail alert mechanism.
3. For the online service, visit <http://www.protectmyid.com/scdor>. For the US Mail service, you will receive notifications via the US mail.

Experian's ProtectMyID™ Alert is designed to detect, protect and resolve potential identity theft, and includes daily monitoring of all three credit bureaus. The alerts and daily monitoring services are provided for one year, and consumers will continue to have access to fraud resolution agents and services beyond the first year.

----- Original Message -----

From: Samantha Cheek [<mailto:CheekS@sctax.org>]
Sent: Sunday, October 28, 2012 01:01 PM
To: Godfrey, Rob
Cc: [REDACTED]@gmail.com <[REDACTED]@gmail.com>
Subject: Re: Phone interview

I've already spoken with him at 11 this morning. Basic questions about the situation and protection program...

Samantha Cheek
SC Department of Revenue
(803) 898-5281

On Oct 28, 2012, at 12:23 PM, "Godfrey, Rob" <RobGodfrey@gov.sc.gov> wrote:

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>
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> Rob
>
> ----- Original Message -----
> From: Jim Etter [mailto: [REDACTED]@gmail.com]
> Sent: Sunday, October 28, 2012 12:14 PM
> To: Samantha Cheek <CheekS@sctax.org>
> Cc: Godfrey, Rob
> Subject: Re: Phone interview
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> Ron,
> Are handling this????
> Jim
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> Sent from my iPhone
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> On Oct 28, 2012, at 10:27 AM, "Samantha Cheek" <CheekS@sctax.org> wrote:
>
>> Later this morning with WPDE to answer questions.
>>
>> Samantha Cheek
>> SC Department of Revenue
>> (803) 898-5281

Pitts, Ted

From: Maley, Patrick
Sent: Friday, October 12, 2012 9:04 AM
To: Pitts, Ted
Subject: lil help

Thanks for calling back yesterday. All I need is when you receive the final DOR IT checklist report which we sent out yesterday, pls toss it in the trash. DOR was OK with draft, but called yesterday and wanted another week. Once we iron out their issue, I will forward final. No findings in our report after analyzing their inspection checklist data so no sure what is issue.

thanks

Pitts, Ted

From: Director <director@sctax.org>
Sent: Wednesday, October 31, 2012 3:22 PM
To: Pitts, Ted
Cc: Harry Cooper; etter_jf@sctax.org
Subject: FW: Business Credit Monitor - Press Urgent

Importance: High

I took this call and asked him to put it in email form to Director@sctax.org address.

Jenny Renedo
Office of the Director
SC Department of Revenue

From: Aaron Stibel [<mailto:astibel@dandb.com>]
Sent: Wednesday, October 31, 2012 2:58 PM
To: Director
Subject: Business Credit Monitor - Press Urgent
Importance: High

Thanks for taking my call and reviewing this email.

As a background I was with RSI for 12 years and was one of the original architects of DiscoverTax. I figured I would reach out directly since I know the state fairly well.

I am the CTO at Dun & Bradstreet Credibility Corp now . Jennifer with WISTV contacted our CMO about what we were doing for SC businesses. I understand that the press release does not mention specifically FEIN being compromised, but optically, this is becoming part of the story. We are planning to launch a South Carolina web site that will offer any SC business free business credit monitoring products.

We owe the press a call back today, but I wanted to reach out to DOR so we can either keep you informed or have you be a part of this release. We would like the DOR to have input into how we position our release that best reflects the department's efforts.

I would suggest we have a call ASAP.

Please see our product offer below:

Dun & Bradstreet Credibility Corp will give SC businesses a free CreditAlert product that will help them stay alerted to changes in their scores or ratings and other indicators of fraudulent activity that could be taking place on their business. If someone were to steal your business identity, your bills could go unpaid, new lines of credit could be opened up. This product will alert customers to changes taking place in their business credit file. Even something as simple as a change to a business address or a company officer change would set off an alert to the business owner.

Thanks,
-Aaron

Aaron Stibel

SVP, Technology
astibel@dandb.com
(310) 919 - 2214

Dun & Bradstreet
CREDIBILITY CORP



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