

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

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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) <input type="checkbox"/>					
Check this box if filing a composite return for partnership or "S" corporation <input type="checkbox"/>					
Check this box if you have filed a federal or state extension <input type="checkbox"/>					
Check this box if you served in a Military COMBAT ZONE during the filing period <input type="checkbox"/>					
Enter the name of the combat zone: _____					
Check this box if this return is affected by a federally declared DISASTER AREA <input type="checkbox"/>					
Enter the name of the disaster area: _____					

CHECK YOUR	(1) <input type="checkbox"/> Single	(3) <input type="checkbox"/> Married filing separately. Enter spouse's SSN here: _____
FEDERAL FILING STATUS	(2) <input type="checkbox"/> Married filing jointly	(4) <input type="checkbox"/> Head-of-household (5) <input type="checkbox"/> 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)

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**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 ▶ 5 00 This is your **South Carolina INCOME SUBJECT TO TAX**

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 ▶ 10 00 This is your **TOTAL SOUTH CAROLINA TAX**

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)				
(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		BALANCE DUE	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 12-64-250(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. Yes <input type="checkbox"/> No <input type="checkbox"/>		Preparer's printed name

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.

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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.

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	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.

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	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)

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

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**.

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**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		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

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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

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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

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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

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"/>
	5. Composite Filer, check here <input type="radio"/>
City, State and Zip Code	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 ½% 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

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



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 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 29214-0140

 SID# _____
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 _____		4. Type of Ownership <input type="checkbox"/> Sole Proprietor (one owner) <input type="checkbox"/> Partnership (two or more owners, other than LLP) <input type="checkbox"/> LLC/LLP filing as: <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Single Member <input type="checkbox"/> South Carolina Corporation Date Incorporated _____ <input type="checkbox"/> Foreign Corporation State and Date Incorporated _____ <input type="checkbox"/> Other (explain) _____	
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 _____		10. Is Physical Location within S.C. City Limits? <input type="checkbox"/> Yes <input type="checkbox"/> 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"/> Mining (21)
<input type="checkbox"/> Utilities (22)
<input type="checkbox"/> Construction (23)
<input type="checkbox"/> Manufacturing (31-33)
<input type="checkbox"/> Wholesale Trade (42)
<input type="checkbox"/> Durable Medical
Equipment (44) | <input type="checkbox"/> Max Tax (Vehicles) (44)
<input type="checkbox"/> Retail Trade (44-45)
<input type="checkbox"/> Artists & Craftsman (45)
<input type="checkbox"/> Transportation &
Warehouse (48-49)
<input type="checkbox"/> Information (51)
<input type="checkbox"/> Finance & Insurance (52)
<input type="checkbox"/> Real Estate, Rental &
Leasing (53) | <input type="checkbox"/> Professional, Scientific,
& Technical Services (54)
<input type="checkbox"/> Management of Companies
& Enterprises (55)
<input type="checkbox"/> Administrative & Support,
Waste Management &
Remediation Services (56)
<input type="checkbox"/> Education Services (61) | <input type="checkbox"/> Health Care & Social
Assistance (62)
<input type="checkbox"/> Arts, Entertainment, &
Recreation (71)
<input type="checkbox"/> Accommodation & Food
Services (72)
<input type="checkbox"/> Other Services (81)
<input type="checkbox"/> Public Administration (92) |
|--|--|--|---|

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

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 Code
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b Code
			14 Other		12c Code
					12d Code
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		THIS IS NOT A RETURN 14-0811
	<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

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 _____

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: _____

FOR OFFICE USE ONLY

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 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

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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. ▶ _____ .
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** 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 Signature _____ Name _____ Date ____/____/____

Here 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.

Internet/E-mail Address: _____

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

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

All Gross Proceeds of Sales/Rental, Use Tax, Accommodations, and Withdrawals for Own Use (From Item 3 of worksheets)				
1		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)	6%	5%	2%
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

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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.

70022025

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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.

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 (<i>Sales method, subtract line 6 from line 3</i>)			
8. Total purchases from manufacturer (<i>Receipt method, subtract line 4 from line 2</i>)			
9. Tax rate	.57	.7125	.05
10. Tax due (<i>line 7 times line 9</i>) (<i>Receipt, line 8 times line 9</i>)			
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

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) <input type="checkbox"/> | | | 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

Typical Forms Filed By a

Partnership

Form Number

SC1065

SC1065 K-1

I-335

I-335A

I-335B

SC8736

Form Name

Partnership Return

Partner's Share of South Carolina Income, Deduction, Credits, etc.

Active Trade or Business Income Reduced Rate Computation

Worksheet 1 Pass-Through Income from a Sole Proprietorship

Worksheet 2 Pass-Through Income from a Partnership or S Corporation

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	
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 _____
	Firm's name (or yours if self-employed) _____		Date _____
	and address _____		FEIN _____

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					
18	Total Sales or Gross Receipts	TOTAL	SC		
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

1350



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

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

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

Partner's identifying number ►

Partnership's FEIN ►

Partner's name, address and ZIP code

Partnership's name, address and ZIP code

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

Partner's 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 Guaranteed payments	4	4	4	4
	5 Interest income.....	5	5	5	5
	6 Dividends.....	6	6	6	6
	7 Royalties.....	7	7	7	7
	8 Net short-term capital gain (loss).....	8	8	8	8
	9 Net long-term capital gain (loss).....	9	9	9	9
	10 Net Section 1231 gain (loss).....	10	10	10	10
	11 Other income (loss).....	11	11	11	11
Deductions	12 Section 179 deduction.....	12	12	12	12
	13 Other deductions	13	13	13	13
Credits	14 Withholding tax for nonresident partner.....				14
	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)				
	15				15
	16				16
	17				17
	18				18
	19 Total South Carolina tax credits.....				19

35151018



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

1350



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.

34211029



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: _____%

1350



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

Form Number

CL-1
SCDOR-111
SC1120T
SC1120
SC1120S
SC1120TC
SC1120S-WH
SC1120S K-1
I-335
SC990T
WH-1601
WH-1605
WH-1606
ST-3
ST-388
PT-100
L-511
L-922
L-2172
SC2848

Form Name

Initial Annual Report of Corporations
Tax Registration Application
Tentative Corporation Tax Return and Conditional Extension
'C' Corporation Income Tax Return
'S' Corporation Income Tax Return
Corporate Tax Credits
Withholding Tax on Income of Nonresident Shareholders
South Carolina Shareholder's Share of Income, Deductions, Credits, Etc.
Active Trade or business Income Reduced Rate Computation
Exempt Organization Business Income Tax Return
SC Withholding Tax Payment
SC Withholding Quarterly Tax Return
SC Withholding Fourth Quarter/Annual Reconciliation
State Sales and Use Tax Return (6%)
State Sales, Use and Accommodations Tax Return
Business Personal Property Return
Admissions/Theater Tax Return
Monthly Tobacco Tax Return
Liquor By The Drink Excise Tax Report
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 _____**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		4. Type of Ownership <input type="checkbox"/> Sole Proprietor (one owner) <input type="checkbox"/> Partnership (two or more owners, other than LLP) <input type="checkbox"/> LLC/LLP filing as: <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Single Member <input type="checkbox"/> South Carolina Corporation Date Incorporated _____ <input type="checkbox"/> Foreign Corporation State and Date Incorporated _____ <input type="checkbox"/> Other (explain) _____	
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		10. Is Physical Location within S.C. City Limits? <input type="checkbox"/> Yes <input type="checkbox"/> 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

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

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

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 # _____

County or Counties in SC Where Property is Located:

INCOME TAX PERIOD ENDING _____

City _____ Audit Location _____ State _____

LICENSE FEE PERIOD ENDING _____

FEIN _____

Audit Contact _____ Telephone Number _____

NAME _____

Check if ☐ Amended Return ☐ Consolidated Return (Complete Schedule M)

MAILING ADDRESS _____

☐ Includes Disregarded LLC(s) (Complete Schedule L)

CITY _____ STATE _____ ZIP CODE _____

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

Change of ☐ Address ☐ Accounting Period
☐ Officers

Attach complete copy of Federal Return

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

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 <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.**

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.

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

[illegible]

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.**

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 # _____

County or Counties in SC Where Property Is Located:

INCOME TAX PERIOD ENDING _____

LICENSE FEE PERIOD ENDING _____

FEIN _____

NAME _____

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

 Change of ☐ Address ☐ Accounting Period
☐ Officers

City _____ Audit Location _____ State _____

Audit Contact _____ Telephone Number _____

Check if ☐ Amended Return☐ 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.
☐ Merged ☐ Reorganized ☐ Dissolved ☐ Withdrawn

Attach complete copy of Federal Return

Does the Corporation have any Shareholders who are nonresidents of South Carolina? ☐ Yes ☐ NoPART I
COMPUTATION OF INCOME TAX LIABILITY

1. Total of line 1 through 10, Schedule K of Federal Form 1120S. 1. _____
2. Net Adjustment from line 15, 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: Income on line 4 taxed to shareholders of S Corporation. 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. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s; see instructions) 8. _____
 (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) 9. _____
10. Balance of Tax Due (line 7 less line 9) 10. _____
11. Interest Due _____ Penalty Due _____ (See penalty and interest instructions.) Enter Total. 11. _____
12. TOTAL INCOME TAX, Interest and Penalty Due (add lines 10 and 11) BALANCE DUE 12. _____
13. OVERPAYMENT (line 9 less line 7) To be applied as follows:
 (a) Estimated Tax (b) License Fee (c) REFUNDED

PART II
COMPUTATION OF LICENSE FEE

14. Total Capital And Paid in Surplus (Multi-State Corporations See Schedule E) 14. _____
15. FEE DUE - Line 14 x .001, plus \$15.00 (Fee cannot be less than \$25.00) 15. _____
16. LESS: Credits taken this year against license fee from SC1120TC, Part II, Column C (attach SC1120-TC) 16. < _____ >
17. Balance (line 15 less line 16) 17. _____
18. Payments: (18a) Paid with Tentative Return (18b) Credit from line 13b
19. Total Payments (add line 18a and 18b) 19. _____
20. Balance of Fee Due (line 17 less line 19) 20. _____
21. Interest Due _____ Penalty Due _____ (See penalty and interest instructions.) Enter Total. 21. _____
22. TOTAL LICENSE FEE, Interest and Penalty Due (add lines 20 and 21) BALANCE DUE 22. _____
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 ☐ 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 _____

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 \$ _____ 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 Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's Telephone Number
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.

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
13 Withholding tax for nonresident shareholder.....					13
List applicable South Carolina tax credits. (Attach an additional sheet if needed.)					
Credits	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: _____%

34221028

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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 Return

If 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 ☐ No ☐

Preparer Printed Name

Check if
self-employed ☐

Preparer telephone number

Paid
Preparer's
Use Only

Preparer
signature

PTIN or FEIN

ZIP Code

Firm's name (or
yours if self-employed)
and address

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: _____

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

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)		%

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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

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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)

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.
14-0822

.00

CLIP CHECK HERE

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.

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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

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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

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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

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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

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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

--

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

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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

CLIP CHECK HERE

**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 (line 4 plus line 5). 6. | ▶ | _____ . |
| | | BALANCE DUE |

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 _____
(Add Sales and Use Tax penalty and interest. Enter total on line 7 at right.)..... 7. ▶ _____
- 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) 898-5788.

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

SALES AND USE TAX WORKSHEET

Retail License or Use Tax Registration Number _____

6%

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. *Sales Exempt During "Sales Tax Holiday" in August	\$ _____
b. **Sales over \$100.00 delivered onto Catawba Reservation	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

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.

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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.		

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.) 10. _____
Enter total here and on line 1A, Column B on front of ST-388.

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

Type of Deduction	Amount of Deduction
a. <u>Sales of Accommodations for Resale</u>	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

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
<u>Sales of Accommodations for Resale</u>	\$ _____
_____	\$ _____
_____	\$ _____

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.				\$ _____

RESERVED

CORPORATIONS INCLUDED IN CONSOLIDATED RETURN

AFFILIATED CORPORATION NO. _____

40643025

File Number _____

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) <input type="checkbox"/> | | | 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 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.

From Greg Young, re: Post and Courier article

Greg Young [Greg.Young@experianinteractive.com]

Sent: Sunday, October 28, 2012 10:00 AM

To: Stirling, Bryan; Godfrey, Rob

Gentlemen,

The article itself was not nearly as sharp-ended as the reporter, but I wanted to get your input on her last question. I feel it is bad for both of us to leave it unanswered, but I obviously did not want to jump in and say that it is definitely a risk and folks should continue to monitor, possibly implying the State is giving residents the short end of the stick.

If you are open to it, I'd like to craft messaging that addresses this question in a more holistic manner, reflecting the need to maintain vigilance all the time and providing other methods to monitor, in addition to the credit monitoring. It may benefit the messaging to also identify the difference between credit card fraud and identity theft, of which there seems to be confusion in the media, as well.

This would obviously be part of the FAQ document, but I think it may be something we want to provide separately, prior to the FAQ.

Thoughts?

Greg Young, APR

Director

Public Relations/Consumer Engagement

Experian Consumer Services

535 Anton, suite 100

Costa Mesa, CA 92626

Direct: 949-567-3791

Mobile: 949-294-5701

greg.young@experianinteractive.com

freecreditreport.com

freecreditscore.com

creditreport.com

protectmyid.com

safetyweb.com

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 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

Data file has formatting issues

Ozzie Fonseca [ofonseca@experianinteractive.com]

Sent: Saturday, October 27, 2012 12:38 PM**To:** Stirling, Bryan

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

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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

Re: I will call you at 1:30 Eastern

Stirling, Bryan

Sent: Saturday, October 27, 2012 1:02 PM

To: ofonseca@experianinteractive.com

That is good news. I sent an email and called Jim Etter at DOR about the file problems. I copied you on that email.

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

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

Sent: Saturday, October 27, 2012 12:49 PM

To: Stirling, Bryan

Subject: I will call you at 1:30 Eastern

I was going to call you in 10 minutes but I have limited information. I have a meeting with the team in about 20 minutes, and will call you right after. From what I understand the recording approach is paying off.

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:

www.Twitter.com/Experian_DBR<http://www.Twitter.com/Experian_DBR>

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

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FW: Status Update - Review of Information Security at the Cabinet Agencies

Pitts, Ted

Sent: Wednesday, October 24, 2012 2:21 PM
To: Godfrey, Rob; Stirling, Bryan
Attachments: Summary Letter to Governo~1.docx (325 KB)

From: Maley, Patrick
Sent: Wednesday, October 24, 2012 1:37 PM
To: Pitts, Ted
Subject: FW: Status Update - Review of Information Security at the Cabinet Agencies

Attached letter is a status update of project, dated 9/18/12, which simply states methodology & results, which demonstrates due diligence by the Executive Branch in response to DHHS PII incident.

We have DDS and SLED still hanging. Closing loop with DDS is in near term because they should be nearing completion of their survey instrument. SLED just hired an IT Director and I extended their survey completion until after their IT Director can assess their IT system and accurately complete our survey.

I have had media inquiry from Tim Smith, Greenville on this project. I am generally aware of DOR issue. DOR was the only agency we looked that met expectations for having sound information security practices in all nine categories. Further, DOR has to pass requirements & testing to meet Federal IRS standards due to tax data in its custody.

Having sound IT security practices is not a guarantee of not being hacked—it is due diligence to manage the risk.

Call if you need further.

Thanks

From: Maley, Patrick
Sent: Tuesday, September 18, 2012 3:52 PM
To: Pitts, Ted
Subject: Status Update - Review of Information Security at the Cabinet Agencies

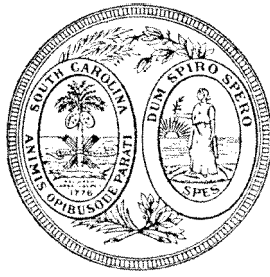
Ted, attached is a letter I will be sending to the Governor through your office. It is a 2 page, light read, summary of the information security review to date, with expected completion in early October 2012. I am sending this because I sense an upcoming cabinet meeting, and this is a corporate issue impacting the entire cabinet with a very positive, but room to improve, outcome.

I have met about half of the cabinet Agency Directors, and they all have been very gracious and helpful. If you could work me in for a minute or two at the next cabinet meeting, I would like to meet them all as a group and brief them on our course change and continue to seek input before I finalize the OIG tangible objectives.

I will have my final draft objectives in a couple of weeks, and will be circulating for input & you will be on the list.

My new cell is 429-4946.

thanks



State of South Carolina

Office of the Inspector General

September 18, 2012

Honorable Nikki R. Haley
Governor of South Carolina
1205 Pendleton Street
Columbia, SC 29201

Re: Status Update - Review of Information Security at the Cabinet Agencies

Dear Governor Haley,

The Office of the Inspector General (OIG) has reviewed the information security practices at 12 of the 16 Cabinet Agencies. The Department of Health & Human Services (DHHS) was not included in the review inasmuch as a consultant has been retained to perform a similar, if not more extensive, evaluation. The OIG will complete its review by early October, 2012.

Of the 12 agencies evaluated, three were found either not to retain any Personally Identifiable Information (PII) other than a minimal amount constituting a minimal risk, or information retained is considered a public record under the State's public record statutes. The remaining nine agencies reviewed to date are in substantial compliance with sound information security practices. It was clear from the review, information security awareness has been heightened throughout the Cabinet Agencies since the April, 2012 DHHS data breach, and agency leadership is proactively engaged in ensuring an adequate information security posture.

Based on recommended security guidelines and best practices in government and the private sector, a questionnaire was developed to test nine major information security categories in each agency against best practices. The questionnaire was completed for each agency and interviews were conducted with employees at different levels within each agency. In some cases, the OIG viewed facilities and observed business processes. These nine categories were:

- Information Security Policy and Other IT Policies
- Inventory/Discovery of PII
- Inventory and Monitoring of Network Devices and Activity
- Password Management
- Workstation, Laptop and Other IT Devices – Setup & Security
- Database Permissions, User Management and Application Security

September 18, 2012
Governor Nikki R. Haley

- Employee Information Security Awareness Training
- Data Loss Protection Tools and Monitoring of Network Activity
- Data Loss Response Plan

Despite all nine agencies being in substantial compliance, the OIG identified three areas with a pattern of non-compliance where information security could be improved. Those areas are as follows:

1. Lack of adequate security for the paper records containing confidential information (4 of the 9 agencies could improve).
2. Lack of a process to periodically conduct an agency-wide discovery process to assure that the locations of all confidential information are known and authorized (8 of the 9 agencies could improve). Most, if not all, agencies expressed confidence that all locations of confidential information were known and authorized, yet these agencies had not undertaken such a process, or at least, had not done so periodically. Periodically conducting an agency-wide discovery process is a major industry recommended best practice.
3. Lack of a data response plan along with a standing committee to execute it should such an information loss occur (7 of the 9 agencies could improve). This is also a major industry recommended best practice.

Agency Directors and their personnel demonstrated commitment to address these areas to improve. Each agency will receive a separate report on its information security, along with corresponding findings and recommendations. Each agency was accommodating and helpful to the OIG in conducting this review, and it was a pleasure working with them. If you or your staff needs any additional information or clarification, please do not hesitate to call me at (803) 896-4721.

Sincerely,

Patrick J. Maley
Inspector General

PM/pw

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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RE: Employer Identification Number Considerations

Stirling, Bryan

Sent: Wednesday, October 31, 2012 1:51 PM**To:** Jason.Sweatt@ey.com

Thank you very much.

From: Jason.Sweatt@ey.com [mailto:Jason.Sweatt@ey.com]**Sent:** Wednesday, October 31, 2012 1:48 PM**To:** Stirling, Bryan**Subject:** Employer Identification Number Considerations

Hello, Bryan:

As we discussed, I wanted share some of the points that we discussed regarding Employer Identification Numbers (EINs).

While business taxpayer EINs are not published and available in a resource such as a public directory, most businesses do not consider them to necessarily be "confidential." They are used in too many places to truly be kept as tightly confidential as an individual's Social Security Number. It is also more difficult to use an EIN in conjunction only with an address to open credit lines or apply for credit cards. Generally, for a business, much more information is needed than the identifying information on the business' tax return.

Some places that they are used include:

- On employees' Forms W-2.
- On Forms 1099 issued to most providers of service to the company over \$600.
- For public companies, on publicly published findings and readily available from the SEC.
- On certain permits and licenses required to be posted in a public place.
- For Tax Exempt organizations and certain other organizations, the entity's tax forms are public record.
- The numbers are issued to banks in application processes.
- The numbers are many times issued to customers and vendors for various reasons.
- Many other places

If I had a business client who had tax information compromised, whether any additional action was required would depend on the facts and circumstances. I would advise them to consider:

- Was the information taken already available to the general public. If so, no real breach of confidential information has really occurred.
- In the client's line of business, can the thief really take any action? What are the possible actions?
- Did the information contain sensitive information such as bank account numbers or credit card numbers, and were those accounts still active.
- Did the information that was taken include sensitive data, such as officers' salaries or officers' SSNs?
- Was the information taken information that would allow the thief to access other data (such as passwords for tax payments, etc.)

Based on the fact pattern, we would decide if any exposure had been created. If the data obtained was simply

the identifying information of the business and potentially some financial data (numbers on the return), then for most businesses, they may not like the fact that a breach occurred, but in many cases real additional exposure for the business may not be created by a 3rd party obtaining limited information, even including the EIN.

Does that help?

Best Regards, Jason Sweatt



Jason C. Sweatt | Tax Quality & Risk Management

Ernst & Young LLP

75 Beattie Place, Suite 800, Greenville, SC 29601, United States of America

Direct: 1 864 298 3517 | Mobile: 1.864 320 1810 | Jason.Sweatt@ey.com

Fax: 1 866 586 8638 | EY/Comm: 7175277

Website: www.ey.com

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Fw: FAQs

Stirling, Bryan

Sent: Wednesday, October 31, 2012 11:39 AM
To: Pitts, Ted
Cc: Grube-Lybarker, Carri
Attachments: Frequently Asked Question~1.docx (35 KB)

Ted,
See below for Consumer Affairs' FAQs.

From: Grube-Lybarker, Carri
Sent: Wednesday, October 31, 2012 11:36 AM
To: Stirling, Bryan
Subject: FAQs

Hi Brian,

Attached are the FAQs we've developed thus far based on calls we've received.

Let me know if you have any questions~

Thanks,
Carri

Carri Grube Lybarker, Esq.
Administrator | SC Department of Consumer Affairs
2221 Devine Street, Suite 200
P.O. Box 5757 | Columbia, SC 29250-5757
803.734.4297 | 803.734.4229 FAX
www.consumer.sc.gov ****Please note new website address****



FREQUENTLY ASKED QUESTIONS: DOR SECURITY BREACH

October 31, 2012

- **My spouse and I have joint accounts, do I have to register both of us for the monitoring, alert or freeze or just myself?** Credit reports are tied to an individual's social security number, so you each need to register.
- **Will my deceased family member's SSN be at risk?** It is possible. Make sure you have notified each of the three major credit reporting agencies of the death so it can be appropriately marked on the credit report. You may also want to pull a copy of the member's credit report and contact to make sure the accounts are marked "deceased." If they are not, contact each creditor.
- **What about my children's SSN?** Currently the Department of Revenue is working to match parents with their dependents. Once completed, the affected families will receive access to a "Family Protection Plan" through Experian. After the parents enroll, they will receive an e-mail from Experian that will allow them to go to a site to enter their children's information. Parents can also try now to put a fraud alert on their child's report, if one exists. If the agency doesn't allow the fraud alert to be placed, it is because a report matching that social security number does not yet exist. You can also contact each of the three credit reporting agencies and ask they perform a manual search of your child's file. They may ask for additional information prior to initiating the search:
 - TransUnion: childidtheft@transunion.com
 - Experian- 888-397-3742
 - Equifax- 800-525-6285
- **I'm a business, does the free credit monitoring, fraud alerts and security freeze apply to me?** If you are a sole proprietor, partnership or single-member LLC and file tax returns for the business through your personal SSN, the programs can be used by you. But, because the programs are tied to an individual's credit report/SSN, if you are a multi-member LLC or corporations, these services are not available. You should continue to monitor your business' finances, checking bank statements regularly, etc.
- **What is the difference between credit monitoring, a fraud alert and a security freeze?**
 - Credit monitoring is where a third party monitors your credit reports for suspicious activity and identity theft red flags. The monitoring service provided by DOR will last one year, with "Extend Care" after the term is up.
 - A fraud alert is FREE, stays in place for 90-days and requires potential creditors take steps to verify that the applicant is not you. You only have to contact 1 of the 3 credit reporting agencies (CRA) to place the alert. Once you place the alert, you will receive notice that you can get 1 free copy of your credit report from each of the CRAs.

FREQUENTLY ASKED QUESTIONS: DOR SECURITY BREACH

October 31, 2012

- A security freeze is FREE and will prevent potential creditors and other third parties from accessing your credit report at all, unless you temporarily lift the freeze or already have a relationship with the company. You **must call each of the CRAs** to do this. It is FREE to place, thaw and lift the freeze for SC

Residents. Once you place the freeze, you will receive a PIN number you can use to thaw or lift the freeze. Make sure to keep it in a safe place. You can place the freeze online at the addresses or numbers below:

www.freeze.equifax.com
www.experian.com/freeze
<http://freeze.transunion.com>

OR

Equifax: 800-685-1111
TransUnion: 800-680-7289
Experian: 888-397-3742

- **How do I know if my information was included in the hack?** Unfortunately all that has been released at this time is that 3.6 million SSN numbers and debit and credit card numbers have been exposed pertaining to taxpayers who filed a tax return at anytime from 1998 forward. We encourage consumers to assume their information has been compromised and go ahead and take advantage of the protections available. (monitoring, fraud alert, security freeze).

Re: For 11 am DOR call

Stirling, Bryan

Sent: Wednesday, October 31, 2012 11:12 AM

To: CheekS@sctax.org; Pitts, Ted

Cc: Godfrey, Rob

Copying Rob Godfrey on this email.

From: Samantha Cheek [mailto:CheekS@sctax.org]

Sent: Wednesday, October 31, 2012 11:02 AM

To: Pitts, Ted; Stirling, Bryan

Subject: For 11 am DOR call

What do we plan to do?

-Coordinate a live forum with the Technical College Association – taxpayers can sit in at technical colleges around the state to participate and ask questions during a live forum or webinar about Experian's ProtectMyID and how to protect themselves; representatives from DOR and Consumer Affairs will attend

-Working with the Lt. Governor's Office we will disseminate information to the AARP, Senior Centers, Council on Aging, etc. to advise that demographic on protecting themselves from fraud and how to sign up for the protection plan.

-Coordinate with SC State Libraries to organize a webinar to train librarians so they can help sign up people who come in to use the computers

-DOR ProtectMyID Sign Up Day at state libraries where DOR staff can be on hand to help taxpayers get registered and answer any questions that they may have

-have computers available in the DOR District Offices so taxpayers can sign up when they come in to Taxpayer Assistance – we may book conference rooms to ensure privacy

Samantha Cheek

Public Information Director

SC Department of Revenue

P.O. Box 125, Columbia, SC 29214

P: 803.898.5281 | F: 803.898.5020

www.sctax.org | Twitter: @SCDOR

Fw: Invite

Stirling, Bryan

Sent: Wednesday, October 31, 2012 11:11 AM

To: LeMoine, Leigh

Attachments: Fraud Detection and Preven~1.pdf (518 KB)

From: Dermody, Brandon [mailto:dermody@sostrategy.com]

Sent: Wednesday, October 31, 2012 10:52 AM

To: Stirling, Bryan

Subject: Invite

Here you go.

Thanks.

Don't
Get
Burned



Fraud Detection and Prevention in Government Programs Symposium

Hosted by State Treasurer Curtis Loftis

Fraud and improper payments in government programs are on the rise nationally. Criminals have become increasingly more organized and sophisticated in their schemes to defraud limited government resources. It's a full-on assault against government programs by hidden attackers. In order to combat these threats, state government must become as sophisticated in our control as the criminals are in their schemes.

At this Fraud Detection and Prevention in Government Programs symposium, learn how modern technology can be used to detect sophisticated fraud schemes and organized criminal enterprises – before substantial losses are incurred. And learn best practices from both government and the private sector in the latest methods for detecting and preventing fraud, including:

- Current trends in fraud schemes and perpetrators
- Why an enterprise approach to fraud detection and prevention is critical to deterring today's fraud
- How advanced analytics, proven for years in the financial services industry, can help reduce government fraud
- How to incorporate continuous monitoring into the heart of government systems to prevent fraud and improper payments

WHAT: Fraud Detection and Prevention in Government Programs Symposium hosted by Treasurer Curtis Loftis

WHEN: November 13th from 8:30am until 11:30am

WHERE: Columbia Metropolitan Convention Center

Don't
Get
Burned



Speakers to include:

- *Curtis M Loftis, Jr.*: South Carolina State Treasurer
- *Patrick Maley*: South Carolina State Inspector General
- *Chris Swecker*: International expert on fraud and financial crimes; Former senior FBI executive and Chief Security Officer at Bank of America
- *Greg Henderson*: Government Practice Lead, Fraud and Financial Crimes Global Practice, SAS Institute

Agenda at a Glance

8:30 a.m. -- Registration and Networking

9:00 a.m. -- Welcome and introductions

9:10 a.m. -- Roundtable discussions

10:30 a.m. -- Q&A

11:00 a.m. -- Event wrap-up

To register, please respond to this email with your name, agency and title.

Thank you and we look forward to seeing you at the symposium!
