

Business Tax Application

TIPS FOR COMPLETING THE BUSINESS TAX APPLICATION

- Confirm Type of Ownership listed on your registration with the IRS
- Research applicable North American Industry Classification System (NAICS) Codes
- Review the Business Tax Application help page dor.sc.gov/registration
- Visit South Carolina Business One Stop's library of resources – scbos.sc.gov



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Want more information about Business Tax Registration? Visit dor.sc.gov/registration



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
BUSINESS TAX APPLICATION

See **SCDOR-111 Instructions**, available at dor.sc.gov/forms, for additional details and assistance with completing this application.

Section A: Entity Registration Information

Registration selection Sales & Use Tax (Section D) Withholding Tax (Section E) Nonresident Withholding Exemption (Section F)

1. Type of ownership
 Corporation Partnership
 Limited Liability Company Professional Association
 Corporation Partnership Single Member Sole Proprietor
 Limited Liability Partnership SC Resident Non-Resident
 Corporation Partnership _____ years & _____ months lived in SC
 Limited Partnership

2. ID type (required)
 FEIN _____
 SSN _____

3. Business names
 Legal _____
 DBA _____

4. \$25 CL-1 fee (This is not applicable for Sole Proprietors.)
 Not paid Paid at SOS N/A

5. State and date incorporated (mm/dd/yy)

Section B: Owner, Partner, Officer, and Member Information

Social Security Number	Name	Title	Phone	Home address	Ownership percentage

Section C: Business Addresses

Mailing address				Physical address (No PO Box)			
Street address _____				Street address _____			
Unit type _____	Unit _____	City _____	State _____	Unit type _____	Unit _____	City _____	
ZIP _____		In care of _____		ZIP _____		County _____	Municipality (required) _____

Section D: Account Details Retail License - \$50 Artist & Craftsman's License - \$20 Use Tax Certificate - No Fee

The SCDOR will not issue a Retail License to a person or entity with any outstanding state tax liability.

6. Nature of business (Provide a brief description of your business activity.) _____

7. Sales & Use Account commence date (mm/dd/yy) _____

8. Filing frequency (Zero return must be filed for active periods with no sales.)
 Monthly Seasonal - list active months: _____

9. Account subtype Accommodations Artist & Craftsman Aviation Tax Max Tax Retail Use Tax

10. Does your business sell tobacco products? Yes No
 Tobacco products include but are not limited to electronic smoking devices, e-cigarettes, e-cigars, e-pipes, vape pens, e-hookah, and tobacco items that may or may not contain nicotine. For more information on the definitions of tobacco products, see SC Code Section 16-17-501, available at dor.sc.gov/policy.

11. NAICS Code categories

<input type="checkbox"/> Agriculture, Forestry, Fishing, & Hunting (11)	<input type="checkbox"/> Max Tax (Vehicles) (44)	<input type="checkbox"/> Real Estate, Rental & Leasing (53)	<input type="checkbox"/> Health Care & Social Assistance (62)
<input type="checkbox"/> Mining (21)	<input type="checkbox"/> Retail Trade (44-45)	<input type="checkbox"/> Professional, Scientific, & Technical Services (54)	<input type="checkbox"/> Arts, Entertainment, & Recreation (71)
<input type="checkbox"/> Utilities (22)	<input type="checkbox"/> Artists & Craftsman (45)	<input type="checkbox"/> Management of Companies & Enterprises(55)	<input type="checkbox"/> Accommodation & Food Services (72)
<input type="checkbox"/> Construction (23)	<input type="checkbox"/> Transportation & Warehouse (48-49)	<input type="checkbox"/> Administrative & Support, Waste Management & Remediation Services (56)	<input type="checkbox"/> Other Services (81)
<input type="checkbox"/> Manufacturing (31-33)	<input type="checkbox"/> Information (51)	<input type="checkbox"/> Education Services (61)	<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)			



12. Additional sales selections (check all that apply)

<input type="checkbox"/> Large appliances	<input type="checkbox"/> Motor oil	<input type="checkbox"/> Prepaid wireless cards	<input type="checkbox"/> Rental surcharge
<input type="checkbox"/> Lead acid batteries	<input type="checkbox"/> Tires	<input type="checkbox"/> Service to cellular and personal communications users	

13. Sales methods (check all that apply)

<input type="checkbox"/> Art shows, craft shows, or festivals	<input type="checkbox"/> Physical storefront
<input type="checkbox"/> Flea market	<input type="checkbox"/> Online website: _____
<input type="checkbox"/> Online marketplace (which does not collect sales tax) Examples include Craigslist, Facebook Marketplace	<input type="checkbox"/> Other: _____

Section E: Account Details - Withholding

Every employer with employees earning wages in South Carolina must register for Withholding. Other types of payments also require state tax Withholding. See instructions for more information.

14. Withholding account date of first payroll (mm/dd/yy) _____	15. Sole Proprietor FEIN (required) _____
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16. Residency status of employer or Withholding agent

Resident business Nonresident business

17. Filing frequency for Withholding returns (See Form 105 for Withholding payment frequencies)

Quarterly Annual (Must meet specific requirements. See instructions for more information.)

Section F: Nonresident Withholding Exemption

Nonresident businesses who have activity but no employees in South Carolina can be granted exemption from Withholding Tax. See instructions for more information.

Nature of business _____

I agree to file a South Carolina tax return I am not subject to South Carolina Tax Jurisdiction (no NEXUS)

Section G: Banking Information

18. Financial institution	Phone number	Email
_____	_____	_____

Section H: Business Contact Information ***POAs must submit completed and signed SC2848

19. Contact's name	Phone number	Email
_____	_____	_____

Notice of automatic additional account creation: Due to NAICS Code requirements, the applied for account may automatically generate a Business Personal Property Account. Additional notification by mail occurs when applicable.

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

Section I: Signatures, Titles, Dates

Signature of owners, all partners, officers, and members	Title	Date signed
_____	_____	_____
_____	_____	_____
_____	_____	_____

For more information on starting and running your business in South Carolina, visit scbos.sc.gov.

Make checks payable to SCDOR.

Mail to: SCDOR, PO Box 125, Columbia, SC 29214-0850

Social Security Privacy Act Disclosure
It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 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 SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.