

Remote Seller Sales & Use Tax Registration

REMOTE SELLER REQUIREMENTS AND RESOURCES

- Remote sellers must obtain a South Carolina Retail License when their gross revenue from sales of tangible personal property, products transferred electronically, and services delivered into South Carolina exceeds \$100,000 in the previous or current calendar year
- Learn more at dor.sc.gov/remotesellers



Manage your tax accounts online for FREE!

MyDORWAY

Fast. Easy. Secure.

One-stop shop!

- Manage your tax accounts all in one place
- Review your payment history
 - Immediate access to correspondence
 - Easily update your account information
 - View your past returns and application submissions
- + more!

Why MyDORWAY?

- Access your account 24/7
- Make ACH debit or credit card payments, **with no convenience fees**
- Receive immediate confirmation for transactions
- Reduce errors with automatic calculations
- Control who has access to your tax accounts
- Always know you're using the most up-to-date forms

Ready to sign up for MyDORWAY?
Visit MyDORWAY.dor.sc.gov to get started.

You'll need your FEIN or SSN, License Number, and a Letter ID or copy of your last return.
Tutorials are available at dor.sc.gov/MyDORWAY

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

1350

dor.sc.gov



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
REMOTE SELLER SALES AND USE TAX REGISTRATION

Register online at dor.sc.gov/register.

Choose Remote Seller (out-of-state business) application.

SCDOR-111 RS

(Rev. 6/21/23)
8053

Section A - Remote Seller Sales and Use Tax Registration - \$50.00 - Make Checks Payable to SCDOR

1. Owner, Partnership, or Corporate Charter Name
2. FEIN
SSN
3. Mailing address (for all correspondence)
4. Type of ownership
5. Business phone number
6. Daytime phone number
7. Email
8. Fax number
9. Requested open date of SC Retail License

10. Physical location of business (No PO Box)
Street
City
State
ZIP

Section B: Remote Seller Questions (REQUIRED)

11. Description of products sold at retail in South Carolina
12. Where products are listed or sold
13. Sales in South Carolina
14. Does your business sell tobacco products?

13. Sales in South Carolina
Prior year: 20
Current year: 20
Total gross revenue from all sales into SC

14. Does your business sell tobacco products?
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.

Section C: Names of Business Owner, General Partners, Officers, or Members

Table with 4 columns: SSN, Name/Title/General Partners, Home address, % Ownership

After completing all sections, 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, partner, or corporate officer
Title
Date

Mail this form and \$50 payment 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.

80531023

Instructions for SCDOR-111 RS Remote Seller Sales and Use Tax Registration

Register online at dor.sc.gov/register.

Choose **Remote Seller (out-of-state business) application** to get started.

The application should be completed by remote sellers only. A retailer with physical presence in South Carolina or currently licensed with the SCDOR for Sales and Use Tax purposes should not use this application.

A remote seller is a retailer with no physical presence in South Carolina. A remote seller with substantial economic nexus with South Carolina is responsible for obtaining a Retail License and paying South Carolina Sales and Use Tax. A remote seller has economic nexus with South Carolina when they have gross revenue of sales of tangible personal property into South Carolina greater than \$100,000 in the previous calendar year or the current calendar year. See the instructions for Line 9 to get additional information on when a remote seller is required to obtain a Retail License.

The \$100,000 economic nexus standard for a remote seller includes:

- The total gross revenue from all sales of tangible personal property delivered into South Carolina, including all taxable retail sales, exempt retail sales, and wholesale sales of tangible personal property
- The total gross revenue from all sales of products transferred electronically into South Carolina, whether or not the transfer of such product is subject to South Carolina Sales and Use Tax, and
- The total gross revenue from all services delivered into South Carolina, whether or not the service is subject to South Carolina Sales and Use Tax.

Line 9 – Enter the requested open date for a South Carolina Retail License.

For example, a remote seller with economic nexus in calendar year 2017, or from January 1, 2018 through September 30, 2018, is responsible for remitting the Sales and Use Tax for all taxable sales made into South Carolina beginning November 1, 2018. Therefore, the requested open date on Line 9 should be November 1, 2018. A remote seller who establishes economic nexus in South Carolina on December 10, 2018 should indicate an open date of February 1, 2019 on Line 9.

If the date is missing, we will reject your application.

Line 10 – Enter the physical location of the business (**street address required, no PO box**).

If the address is missing, we will reject your application.

Line 12 – Check the box representing where the products are sold. If a marketplace, indicate website of marketplace in the space provided. Check **Yes** if the marketplace is collecting Sales and Use Tax on your products. If not, check **No**. If **Other**, describe in the space provided.

Line 13 – Enter the total gross revenue of sales in SC for the prior and current year in the space provided. Total gross revenue includes sales on your own website and sales through a marketplace. For more information, see Revenue Ruling #18-14, available at dor.sc.gov/policy.

Line 14 – Check the box representing whether or not you sell tobacco products. For more information, see SC Code Section 16-17-501, available at dor.sc.gov/policy.

Signature: This application must be signed by the owner, partner, or corporate officer. **If the signature or \$50.00 payment is missing, we will reject your application.**

Sales Tax returns are due based on the requested open date from Line 9. The initial return is due by the 20th of the month following the requested open date. For example, if your requested open date is November 1, 2018, your first return would be due by December 20, 2018. If a Retail License is approved, it does not expire and your company will be required to file monthly Sales Tax returns until the license is closed.

Questions? We're here to help. Contact us at RegistrationForTaxes@dor.sc.gov.

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

The fastest, easiest way to complete this application is using our online Business Tax Application at dor.sc.gov/register. Choose **Remote Seller (out-of-state business) application** to get started. As part of the online Business Tax Application, you'll sign up for a MyDORWAY account. With MyDORWAY, you can manage all your tax accounts from one login, save electronic copies of correspondence, and review return and payment history.