



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CERTIFICATE OF TAX COMPLIANCE
REQUEST FORM

dor.sc.gov

Physical Address: South Carolina Department of Revenue, Tax Compliance Office,
300A Outlet Pointe Blvd, Columbia, SC 29210
Mailing Address: South Carolina Department of Revenue, Tax Compliance Office,
PO Box 125, 29214-0785

FOR OFFICE USE ONLY

SECTION 1 - TAXPAYER INFORMATION

Legal Name
Name as Filed on Return/Business Name
Mailing Address:
City: State: Zip: Telephone Number:
SSN/FEIN State of Incorporation:
How was business acquired? Purchase Started (Start Date) Merger (Date of Merger)
Is this entity a single member LLC? yes no If yes, is it a disregarded entity? yes no
Owners' Name FEIN/SSN:
As a single member LLC, we must have your SSN or FEIN to complete this process. If not, it may cause a delay in processing.
Is this a real estate transaction? yes no If yes, please list the property address

SECTION 2 - REQUESTOR INFORMATION

This request is being made by: Taxpayer Other* (explain)
*A power of attorney must be attached to this request.

Requestor Name
Address
City State Zip Code
Telephone Number Fax Number

Please provide the name of the person(s) authorized to discuss confidential tax information pertaining to this request if additional information is needed.

Name Relationship to Taxpayer
Telephone Number Fax Number

Check here if certificate is being requested for corporate reinstatement after administrative dissolution.

SECTION 3 - PERSON TO RECEIVE RESPONSE

Check applicable blocks:
Send results to the taxpayer.
Send results to the person named below, even if the taxpayer is not in compliance.

If information is to be mailed to someone other than the taxpayer, provide the party's name and mailing address:

Name
Address
City/State/Zip
Telephone Number: Fax Number:

SECTION 4 - PAYMENT OF \$60.00 (NONREFUNDABLE) IS REQUIRED

Amount enclosed

Signature of Taxpayer/Requestor Title (if applicable)

Print Name Date

Email

If emailing or faxing the request, please submit payment separately to the Mailing Address at the top of the form and provide the name and FEIN/SSN of the taxpayer.

General Information

A Certificate of Compliance is prima facie evidence that a taxpayer has filed all returns or paid its taxes, based on all information available.

NOTE: The Certificate of Compliance is valid for 30 days following date of issue by this department. The Certificate of Compliance requested should be processed within 5 business days of receipt by the Tax Compliance Officer.

For any questions, call 803-898-5381, or see SC Revenue Procedure #03-5 for more information.

Instructions

This certificate will not replace the Estate Tax Closing Letter.

Filing the Request. Mail your request to the Department at the address listed at the top of the form. You may also email your requests to COCRequests@dor.sc.gov.

You may also fax this form to the following number:

803-896-0151

Specific Instructions

Section 1 - Taxpayer Information. Enter the full name of the taxpayer as shown on the tax return, current mailing address, and applicable identification numbers. The taxpayer's federal employer identification number or social security number is required on all requests. If the entity is disregarded, the Certificate of Compliance will be issued in the name of the owner.

Section 2 - Requestor Information. Enter the name, current mailing address, daytime telephone number and fax number of the person making the request.

Section 3 - Person to Receive Certificate. Indicate on this form, in Section 3, the person(s) to receive the response. The response can be mailed to the taxpayer or to anyone authorized by the taxpayer to receive this information. Enter the full name and address of the person to receive the response.

Section 4 - Payment. Each entity or individual requires a separate request and payment.

Signature of Requestor

Individuals. If a joint return is involved, either spouse may sign the request.

Corporations. Generally, this request can be signed by: (1) an officer having legal authority to bind the corporation, or (2) any person designated by the board of directors or other governing body.

Partnership or LLC. Generally, this request can be signed by a general partner or member of the LLC.

***Other Requestor.** You must sign and date the request. A valid power of attorney must be signed by the taxpayer and attached to this request. If the power of attorney is not properly signed and dated, your request will be returned.