



## Account Closing Form | C-278

Revised 2/7/2023

### The South Carolina Department of Revenue (SCDOR) no longer accepts paper copies of the Account Closing Form (C-278).

#### What you need to know:

- This change applies to the following tax types:
  - Admissions Tax
  - Cigarette Tax Stamps
  - Electric Power Tax
  - Motor Fuel Tax
  - Other Tobacco Products
  - Property Tax (including Business Personal Property (BPP) and Manufacturing Property accounts)
  - Sales and Use Tax (including Retail, Max Tax, Accommodations, and Artist & Craftsman accounts)
  - Withholding Tax
  
- This change does **not** apply to Corporate Income Tax accounts.
  - To close a Corporate Income Tax account:
    1. A domestic corporation must file Articles of Dissolution with the South Carolina Secretary of State's Office (SCSOS). Visit [sos.sc.gov](https://sos.sc.gov) for more information and to download the appropriate form.
    2. A corporation other than a domestic corporation must file an Application to Surrender Authority to do Business with the SCSOS. Visit [sos.sc.gov](https://sos.sc.gov) for more information and to download the appropriate form.
    3. After filing the Articles of Dissolution or Application to Surrender Authority to do Business, the corporation must file a final tax return by the 15th day of the fourth month (15th day of the third month if an S Corporation) after the end of the tax year.
    4. If you owe tax and need an extension of time to file your Corporate Tax return, you must file the [SC1120-T](#) prior to the expiration of the filing period. For more information on requesting an extension, refer to the [SC1120-T](#) at [dor.sc.gov/forms](https://dor.sc.gov/forms).
    5. Check the **Final** box on your SC1120 or SC1120S, located in the left column on page 1 of the return.

#### What you need to do:

- **To close applicable Business Tax accounts, you have two options:**
  1. If you manage the account you're closing on MyDORWAY, log in to [MyDORWAY.dor.sc.gov](https://MyDORWAY.dor.sc.gov). Select the **More** tab, then click **Close a Tax Account** to get started.
  2. If you don't manage the account on MyDORWAY, indicate your account closure on your final tax return. All SCDOR tax types affected by this change have a checkbox on their return titled **Close Account, Business Permanently Closed**, or something similar.

Questions? We're here to help. Log in to MyDORWAY and send us a web message, or find contact information at