



ACCOUNT CLOSING FORM

For faster service, close your Sales, Withholding, Admissions, Property, Use Tax, Motor Fuel, or Electric Power account online at MyDORWAY.dor.sc.gov.

Complete this form if the business is sold, closed permanently, or no longer has employees.

IMPORTANT!

ALL INFORMATION, INCLUDING APPROPRIATE DATES, *MUST* BE RECEIVED TO PROPERLY CLOSE YOUR ACCOUNT. ONLY PROVIDE THE 9 OR 10 DIGIT FILE NUMBER(S) ISSUED TO YOU BY THE DEPARTMENT OF REVENUE IN THE SPACES BELOW. USE OF THIS FORM IS ONLY INTENDED TO CLOSE SALES, WITHHOLDING, ADMISSIONS, PROPERTY, USE TAX, MOTOR FUEL, OR ELECTRIC POWER ACCOUNTS.

Check applicable boxes and fill in the account number and date. **ONLY BOXES MARKED WILL BE CLOSED.**

- Sales (attach retail license)..... File/Account # _____ Permanent Closing Date _____
- Withholding File/Account # _____ Date of Final Pay Check _____
- Admissions File/Account # _____ Permanent Closing Date _____
- Property File/Account # _____ Permanent Closing Date _____
- Use Tax File/Account # _____ Permanent Closing Date _____
- Motor Fuel File/Account # _____ Permanent Closing Date _____
- Electric Power File/Account # _____ Permanent Closing Date _____

ONLY THE TAX TYPES LISTED ABOVE CAN BE CLOSED USING THIS FORM.

1. SSN or FEIN:	2. SID (For Office Use Only):		
3. Owner, partners or corporate name:	4. Contact telephone number:		
5. Name of business (Doing Business As):			
6. Present physical location of business to be closed. Street address:			
7. City	County	State	ZIP
8. Provide a forwarding mailing address for the business to be closed (If different from line 6 and line 7)			
9. City	State		ZIP

If you have any questions concerning the closing of your business or completion of this form, visit **dor.sc.gov** or call 1-844-898-8542.

Mail to: SCDOR, PO Box 125, Columbia, SC 29214-0400.

Must be the signature of owner, partner or corporate officer.

Taxpayers Signature	Owner, partner or title	Date
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Instructions

- Failure to file all appropriate returns through the closing date may result in the issuance of notices/assessments by the SCDOR.
- Make sure that all applicable sections of the C-278 are accurately completed. Incomplete information will be returned.
- If closing a sales tax account, attach the retail license to this form.
- If closing more than one tax account, use the spaces provided below or attach a sheet listing the type of tax account, current account number, closing date or final check date, and business address.
- This form must be signed by an owner, partner, or corporate officer.
- **You cannot use this form to close your ABL or Tobacco Tax account. Complete form L-1278 and return your license and/or permit to close these accounts.**
- **You cannot use this form to close your Corporate Income Tax account. To correctly close your Corporate Income Tax account the following must be done:**

For Secretary of State purposes:

- (1) A domestic corporation must file the Articles of Dissolution with the Secretary of State.
- (2) A corporation other than a domestic corporation must file an Application to Surrender Authority to do Business with the Secretary of State.

Contact the Secretary of State for forms and/or questions by calling 803-734-2158.

For South Carolina Department of Revenue purposes:

- (3) The corporation must file a final tax return within 75 days after filing the Articles of Dissolution or Application to Surrender Authority to do Business. Your final return must include an I-349 Corporate Closing Schedule as well as a schedule showing the distribution of the assets to the stockholders. An extension of time to file may be obtained by filing Form SC1120-T prior to expiration of the 75 days.
- (4) The appropriate box in the upper right corner of the return should be marked in the space indicating the reason for the final return.

Type Tax	File/Account #	Permanent Closing Date	Present Physical Location of Business to be Closed
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, 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.