dor.sc.gov



# STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

# **ABL CLOSING FORM**

**L-1278** (Rev. 12/21/22) 4584

Complete this form if the business is sold or closed permanently.

#### **IMPORTANT!**

All information, including appropriate dates, MUST be received to properly close your account. Only provide the nine digit account number(s) issued to you by the SCDOR in the spaces below. You must return your ABL license(s) to close your account. Your license is not transferrable.

Check applicable boxes and fill	in the account number	and date. ONL	Y BOXES M	ARKED WILL BE CLOSED.	
☐ ABL/Beer and Wine Permit	File/Account #		Permanent	Closing Date	
Beer Importer				Closing Date	
Beer Wholesaler	File/Assount #			Closing Date	
Brewpub			Permanent	Closing Date	
Out of State Wine Shipper			Permanent	Closing Date	
☐ Wine Importer			Permanent	Closing Date	
☐ Wine Wholesaler	E:1 - / A 4 - //		Permanent	Closing Date	
☐ ABL/Liquor License	File/Account #			Closing Date	
Liquor By The Drink	File/Account #			Closing Date ————	
Liquor Wholesaler	File/Account #		Permanent	Closing Date	
Only the tax types listed above can be closed using this form.					
1. SSN or FEIN			2. SID		
3. Owner, partners, or corporate name				4. Contact phone 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 7)					
9. City		State		ZIP	
Must be the signature of owner, partner, or corporate officer.					
Taxpayer's signature	Owner, partner, or o	Owner, partner, or other title Date			
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If you have any questions concerning the closing of your business or completion of this form, visit **dor.sc.gov/abl** or call 803-898-5864.

Mail this form and your license(s) to: SCDOR, ABL Section, P.O. Box 125, Columbia, SC 29214-0907.

#### Instructions

- You must file all appropriate returns through the closing date to avoid notices or assessments from the SCDOR.
- Make sure that all applicable sections of this form are accurately completed. Incomplete information will not be accepted.
- You MUST return your ABL license(s) to close your account.
- If the business is closed, moved, or sold, you must return the original license immediately to receive a refund of unused ABL License Fees. To be refunded the second year of the biennial license fee, the license must be received by the SCDOR with at least a full year (12 months) remaining on the biennial license.

Mail this form and your license(s) to: SCDOR, ABL Section, P.O. Box 125, Columbia, SC 29214-0907.

### **Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form. 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 SC Department of Revenue shall 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 Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, 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.