1350

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

BUSINESS TAX APPLICATION

SCDOR-111 (Rev. 8/9/23)

8048 dor.sc.gov Save time by registering online at dor.sc.gov/register. See SCDOR-111 Instructions, available at dor.sc.gov/forms, for additional details and assistance with completing this application. **Section A: Entity Registration Information** Registration selection □ Sales & Use Tax ☐ Withholding Tax ☐ Nonresident Withholding Exemption (Section F) (Section D) (Section E) 1. Type of ownership ☐ Corporation □ Partnership □ Limited Liability Company ☐ Professional Association □ Sole Proprietor ☐ Corporation □ Partnership ☐ Single Member ☐ Limited Liability Partnership ☐SC Resident ☐ Non-Resident □ Corporation □ Partnership years & months lived in SC ☐ Limited Partnership 2. ID type (required) 3. Business names **FEIN** Legal SSN DBA 4. \$25 CL-1 fee (This is not applicable for Sole Proprietors.) 5. State and date incorporated (mm/dd/yy) □ Not paid □ Paid at SOS Section B: Owner, Partner, Officer, and Member Information Social Security Ownership Title Phone Name Home address Number percentage **Section C: Business Addresses** Mailing address Physical address (No PO Box) Street address Street address Unit type City State Unit type City 7IP 7IP In care of County Municipality (required) Section D: Account Details Retail License - \$50 Artist & Craftsman's License - \$20 **Use Tax Certificate - No Fee** The SCDOR will not issue a Retail License to a person or entity with any outstanding state tax liability. 6. Nature of business (Provide a brief description of your business activity.) 7. Sales & Use Account commence date (mm/dd/yv) 8. Filing frequency (Zero return must be filed for active periods with no sales.) ☐ Seasonal - list active months: ☐ Monthly **9. Account subtype** \square Accommodations ☐ Artist & Craftsman ☐ Aviation Tax ☐ Max Tax □ Retail □ Use Tax 10. Does your business sell tobacco products? ☐ Yes □ No 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. For more information on the definitions of tobacco products, see SC Code Section 16-17-501, available at dor.sc.gov/policy. 11. NAICS Code categories ☐ Agriculture, Forestry, Fishing, & Hunting (11) ☐ Health Care & Social ☐ Max Tax (Vehicles) (44) ☐ Real Estate, Rental & Assistance (62) Leasing (53) ☐ Retail Trade (44-45) ☐ Professional, Scientific, & Technical Services (54) ☐ Arts, Entertainment, & ☐ Mining (21) ☐ Artists & Craftsman (45) Recreation (71) ☐ Utilities (22) □ Transportation & ☐ Accommodation & Food ☐ Management of Companies ☐ Construction (23) Warehouse (48-49) & Enterprises(55) Services (72) ☐ Manufacturing (31-33) ☐ Information (51) ☐ Administrative & Support, ☐ Other Services (81) Waste Management & Remediation Services (56) ☐ Wholesale Trade (42) ☐ Finance & Insurance (52) ☐ Public Administration (92)

☐ Education Services (61)



□ Durable Medical

Equipment (44)

12. Additional sales selections (check all that apply)				
☐ Large appliances	☐ Motor oil	□ F	Prepaid wireless cards	☐ Rental surcharge
☐ Lead acid batteries	☐ Tires		Service to cellular and personal co	ommunications users
13. Sales methods (check all that apply	,			
☐ Art shows, craft shows, or festivals			☐ Physical storefront	
☐ Flea market			Online website:	
 Online marketplace (which does n Examples include Craigslist, Face 	ot collect sales tax) book Marketplace		Other:	
Section E: Account Details - Withholding				
Every employer with employees earning wages in South Carolina must register for Withholding. Other types of payments also require state tax Withholding. See instructions for more information.				
14. Withholding account date of first p	payroll (mm/dd/yy)		15. Sole Proprietor FEIN (requi	red)
16. Residency status of employer or Withholding agent ☐ Resident business ☐ Nonresident business				
17. Filing frequency for Withholding returns (See Form 105 for Withholding payment frequencies) ☐ Quarterly ☐ Annual (Must meet specific requirements. See instructions for more information.)				
Section F: Nonresident Withholding Exemption				
Nonresident businesses who have activity but no employees in South Carolina can be granted exemption from Withholding Tax. See instructions for more information. Nature of business				
□ I agree to file a South Carolina tax return □ I am not subject to South Carolina Tax Jurisdiction (no NEXUS)				
Section G: Banking Information				
18. Financial institution	Phone number		Email	
Section H: Business Contact Information ****POAs must submit completed and signed SC2848				
19. Contact's name	Phone number		Email	
Notice of automatic additional account creation: Due to NAICS Code requirements, the applied for account may automatically generate a Business Personal Property Account. Additional notification by mail occurs when applicable. I certify that all information on this application, including any attachments, is true and correct to the best of my knowledge.				
Section I: Signatures, Titles, Dates				
Signature of owners, all partners,	officers, and members		Title	Date signed

For more information on starting and running your business in South Carolina, visit scbos.sc.gov.

Make checks payable to SCDOR.

Mail 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. 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.