



SOUTH CAROLINA DEPARTMENT OF REVENUE
REMOTE SELLER SALES AND USE TAX REGISTRATION

Register online at MyDORWAY.dor.sc.gov

Section A - Remote Seller Sales and Use Tax Registration - \$50.00 - Make Checks Payable to SCDOR

1. Owner, Partnership, or Corporate Charter Name
2. FEIN
SSN
3. Mailing Address (for all correspondence)
4. Type of Ownership
5. Business Phone Number
6. Daytime Phone Number
7. Email Address
8. Fax Number
9. Requested Open Date of SC Retail License
10. Physical Location of Business (No PO Box)

Section B: Remote Seller Questions (REQUIRED)

11. Description of Products Held for Sale at Retail in SC
12. Where Products Listed/Held for Sale
13. Sales in South Carolina

Section C: Names of Business Owner, General Partners, Officers, or Members

Table with 4 columns: SSN, Name/Title/General Partners, Home Address, % Ownership

After completing all sections, sign and date the application below.

I certify that all information on this application, including any attachments, is true and correct to the best of my knowledge.

SIGNATURE OF OWNER, PARTNER, OR CORPORATE OFFICER TITLE DATE

Mail this form and the \$50 fee 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.

Instructions for SCDOR-111 RS Remote Seller Sales and Use Tax Registration
Register online at MyDORWAY.dor.sc.gov

APPLICATION MUST BE COMPLETED IN ITS ENTIRETY.

The application should be completed by remote sellers only. A retailer with physical presence in South Carolina or currently licensed with the SCDOR for Sales and Use Tax purposes should not use this application.

A remote seller is a retailer with no physical presence in South Carolina. A remote seller with substantial economic nexus with South Carolina is responsible for obtaining a retail license and paying South Carolina Sales and Use Tax. A remote seller has economic nexus with South Carolina when they have gross revenue of sales of tangible personal property into South Carolina greater than \$100,000 in the previous calendar year or the current calendar year. See Line 9 instructions for additional information on when a remote seller is required to obtain a retail license.

The \$100,000 economic nexus standard for a remote seller includes:

- the total gross revenue from all sales of tangible personal property delivered into South Carolina, including all taxable retail sales, exempt retail sales, and wholesale sales of tangible personal property;
- the total gross revenue from all sales of products transferred electronically into South Carolina, whether or not the transfer of such product is subject to the South Carolina Sales and Use Tax; and
- the total gross revenue from all services delivered into South Carolina, whether or not the service is subject to the South Carolina Sales and Use Tax.
- Total gross revenue includes sales on your own website and sales via a marketplace.

Line 9 – Enter the requested open date for a South Carolina retail license. For example, a remote seller with economic nexus in calendar year 2017, or from January 1, 2018 through September 30, 2018, is responsible for remitting the Sales and Use Tax for all taxable sales made into South Carolina on or after November 1, 2018. Therefore, the requested open date on Line 9 should be November 1, 2018. A remote seller who establishes economic nexus in South Carolina on December 10, 2018 should indicate an open date of February 1, 2019 on Line 9.

If the date is missing we will reject your application.

Line 10 – Enter the physical location of the business (**street address required, no PO box**).

If the address is missing we will reject your application.

Line 12 – Check the box representing where the product(s) are listed or held for sale. If marketplace, indicate website of marketplace in the space provided. Check "Yes" if the marketplace is collecting Sales and Use Tax on your products. If not, check "No." If other, describe in the space provided.

Line 13 – Enter the total gross revenue of sales in SC for the prior and current year in the space provided. See Revenue Ruling #18-14 at dor.sc.gov/policy.

Signature: Application must be signed by owner, partner, or corporate officer. **IF THE SIGNATURE OR \$50.00 FEE IS MISSING WE WILL REJECT YOUR APPLICATION.**

Sales Tax returns are due based on the requested open date (Line 9). The initial return is due by the 20th of the month following the requested open date. For example, if your requested open date is November 1, 2018, your first return would be due by December 20, 2018. If a retail license is approved, the retail license does not expire and your company will be required to file monthly Sales Tax returns until the license is closed.

If you have questions, email RegistrationForTaxes@dor.sc.gov or call 1-844-898-8542.

Mail application to: SCDOR, PO Box 125, Columbia, SC 29214-0850

Register your business online using our free tax portal, MyDORWAY, at MyDORWAY.dor.sc.gov. With MyDORWAY, you can manage all your tax accounts from one login, save electronic copies of correspondence, and review return and payment history.