



LEARN MORE ABOUT **NEXUS**

What is Nexus?

Nexus means there is enough connection between South Carolina and a business that the business is required to pay SC taxes.

This connection could be:

- a business activity
- a transaction
- owning property

Taxpayers can participate in the Nexus Discovery Program (NDP) for a tax that they are not currently registered or filing for.

Non-business Individual Income Taxes are not eligible for participation.

How do I know my Nexus status?

Complete the Nexus Questionnaire on our free and secure tax portal, MyDORWAY, to determine your Nexus status. The SCDOR will contact you to let you know if you have Nexus or not.

- ***Visit dor.sc.gov/nexus-questionnaire to get started!***

What are my next steps?

If you believe you had South Carolina Nexus

for a period where you did not file returns and make payments as required, contact us and request consideration for a Voluntary Disclosure Agreement (VDA). A VDA allows unregistered taxpayers can come forward voluntarily in an informal process and begin paying taxes plus interest without incurring penalties.

- *Visit our website to complete the Voluntary Disclosure Agreement Request!*

If you want to enter into a Nexus

agreement with more than one state, you can apply to the Multistate Tax Commission (MTC) National Nexus Program.

- *Send MTC voluntary disclosure inquiries and completed requests to SCMTC@dor.sc.gov!*

If you know you have Nexus

without submitting the Nexus Questionnaire, complete our Business Tax Application on MyDORWAY to register for the South Carolina tax accounts you need.

- *Get started at dor.sc.gov/register!*

Get the latest news from the Nexus team by subscribing to email newsletters at dor.sc.gov/emails.

Need help?

Visit dor.sc.gov/nexus or email us at SCVDA@dor.sc.gov or SCNexus@dor.sc.gov.

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