

**INSTRUCTION FOR SCDOR-111** (Rev. 6/13/18)  
**REGISTER OVER THE INTERNET AT MYDORWAY.DOR.SC.GOV**  
APPLICATION MUST BE COMPLETED IN ITS ENTIRETY (BOTH PAGES).  
COMPLETE APPROPRIATE SECTIONS AS INDICATED.

**Section A: Taxes to be Registered for This Business Location**

- Line 1 – Enter owner, partnership, or corporate charter name.
- Line 2 – Enter Federal Employer Identification Number or SSN (See Social Security Privacy Act). If you are a sole proprietor and do not have an FEIN, enter your SSN. To apply for an FEIN, contact the IRS and request Form SS-4. If you have not received your FEIN from the IRS notify SCDOR as soon as it is received. Contact IRS at 1-800-829-3676.
- Line 3 – Enter mailing address for all correspondence.
- Line 4 – Check the appropriate block to indicate type of ownership. Corporations that transact business in SC as well as LLCs/LLPs must qualify with the office of the Secretary of State. If ownership type is LLC, indicate the filing method of the LLC. This must be the filing status approved by the IRS. Once IRS election has been granted, forward that information to SCDOR. (i.e. partnership, corporation, or single-member disregarded entity). If LLC is a disregarded entity, indicate “single member” in Line 4 and provide single member information in Section E.
- Line 5 – Enter business phone number, including area code.
- Line 6 – Enter daytime phone number, including area code.
- Line 7 – Enter your e-mail address.
- Line 8 – Enter your fax number, including area code.
- Line 9 – Enter the physical location of the business (**STREET ADDRESS & COUNTY REQUIRED, NO PO BOX**). If the address is omitted the application will be rejected.
- Line 10 – Check appropriate block to indicate if business is located within SC municipality. Enter municipality name (e.g. Town of Lexington, City of Charleston, etc.). For a list of municipalities , see form ST-3T.

Check appropriate box to indicate if you are an SC resident. If you are an SC resident, indicate how long you have lived in SC

**Section B: Retail Sales/Accommodations/Artist & Craftsman License/Use Tax**

- Line 11 – Enter date of registration for use tax. SC Use Tax is imposed on the storage, use, or consumption of tangible personal property on which SC Sales Tax has not been previously paid.
- Line 12 – Indicate if your business is seasonal and enter which months the business is active.
- Line 13 – Enter the number of retail sales locations in SC under your ownership.
- Line 14 – Enter trade name or business name.
- Line 15 – Enter the location where your records are going to be kept, if different from Line 9 (**NO PO BOX**).
- Line 16 – Describe main business activity:
- (a) If retail, describe the products you sell (apparel, furniture, cars, groceries, sell at flea markets, etc).
  - (b) If manufacturer, describe the product you manufacture.
  - (c) If service, describe the type of service you offer.
- Line 17 – Enter the anticipated date retail sales will begin (open date).  
APPLICATION WILL BE REJECTED IF THE DATE IS OMITTED.

Line 18 – Check appropriate block to indicate type of business. Check box for primary business type.

Line 19 – Check appropriate block to indicate if you sell any of these items. If you are providing service to wireless telephone users in South Carolina, check the appropriate block (include cellular and personal communication service).

### **Section C: Withholding Tax**

Returns will be required for every quarter that the withholding account is open whether or not you have withholding or employees.

Line 20 – Check appropriate residency status of employers/Withholding agent. Residency status determines when withholding payments are remitted to South Carolina.

Resident Business: Principal place of business is inside South Carolina. Resident employers/withholding agents are required to make withholding payment of withholding taxes at the same time that their federal payments are due.

Nonresident Business: Principal place of business is outside South Carolina. Nonresident employers/withholding agents are required to make payments either quarterly or monthly. If the South Carolina State tax liability is less than \$500 for the quarter, the payment is due by the last day of the month following the end of the quarter. Once the withholding reaches \$500 or more during the quarter, it is due by the 15th of the following month.

Line 21 – Check appropriate filing frequency for withholding tax return.

Quarterly: File returns quarterly

1st quarter (January-February-March)

2nd quarter (April-May-June)

3rd quarter (July-August-September)

4th quarter (October-November-December) include Annual Reconciliation

Annual: File Fourth Quarter/Annual Reconciliation Return and fourth quarter payment only

Annual (January–December)

Employers/withholding agents are quarterly return filers unless all their employees performed services that are listed on Code Section 12-8-520 (D).

For information about withholding payment frequencies, see Form 105.

Line 22 – Enter the anticipated date of first payroll. This date will be used as the open date of your withholding account. The quarter in which this anticipated date falls will be the first quarter for which a withholding tax return is due. If your actual payroll occurs in a later quarter, you must still file a quarterly withholding return beginning with this date. Annual filers are only required to file the Fourth Quarter/Annual Reconciliation Return.

To reopen a previous SC withholding tax account, enter “REOPEN” for item 22 and the reopen date of the account. If you have the withholding file number from the previous account (9 or 10 digit number), enter that on this line also.

### **Section D: Nonresident Withholding Exemption**

SC statutes require state income tax to be withheld from payments on contracts in excess of \$10,000 made to nonresidents. Nonresidents who have activity and no employees in South Carolina are granted exemption from statute requirements by Section D of the application (SCDOR–111). Provide a completed form I-312 (Affidavit of Registration) to the withholding agent with whom you are contracting. Form I-312 is not furnished to the South Carolina Department of Revenue. A letter of verification will be forwarded to you upon registration.

### **Section E: Business Owner Information**

Enter social security number. Enter owner, general partners, officers and/or members by name and title. This item should include general partners only. Do not include limited partners. Enter home address.

**Signature:** Application must be signed by owner, all partners, or corporate officer. **IF THE SIGNATURE(S) IS OMITTED, THE APPLICATION WILL BE REJECTED.** Attach additional sheets for signatures, if necessary.

**MAIL TO:** SC DEPARTMENT OF REVENUE  
P.O. BOX 125  
COLUMBIA, SOUTH CAROLINA 29214-0400

Reasons your application could be rejected or delayed:

- License tax fee not attached
- Physical location of business omitted
- Main business type omitted
- Anticipated date of first retail sales omitted
- Signature omitted
- The physical address of your business is in South Carolina and the ownership type of LLC/LLP or Corporation is not registered with the Secretary of State

**REMINDER:**

Sales tax returns are due based on the "anticipated date of first retail sales" (line 17). Returns are due by the 20th of the month following the anticipated date of first retail sales. For example, if your anticipated date is March 1st, your first return would be due by April 20th.

For withholding tax, the quarter in which the anticipated date of first payroll falls will be the first quarter for which a withholding tax return is due. See line 21 in the instructions for filing frequencies.

Register your business online at **[mydorway.dor.sc.gov](http://mydorway.dor.sc.gov)**. MyDORWAY is the South Carolina Department of Revenue's taxpayer portal offering one convenient place to register SCDOR tax accounts for your business, file tax returns, make payments, calculate penalties and interest, and view related correspondence. For information about SCDOR's many safe, secure, convenient and free options for filing and payment, visit our website at **[dor.sc.gov](http://dor.sc.gov)** under **eServices>Available Services**.