

DEPARTMENT OF REVENUE ACCOUNT CLOSING FORM

STATE OF SOUTH CAROLINA

Mail to: South Carolina Department of Revenue, Registration Section, Columbia, SC 29214-0140.

Complete this form if the business is sold, closed permanently or no longer has employees and mail it to the address above. See back for instructions and spaces for additional closed accounts.

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 DEPARTMENT OF REVENUE IN THE SPACES BELOW.

Check applicable boxes and fill in the account number and date. ON	NLY BOXES MARKED WILL BE CLOSED.
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Sales (attach retail license)	File/Account #	Permanent Closing Date
Withholding	File/Account #	Date of Final Pay Check
Admission	File/Account #	Permanent Closing Date
Property	File/Account #	Permanent Closing Date
Use Tax	File/Account #	Permanent Closing Date
Other	File/Account #	Permanent Closing Date

CORPORATIONS: See information on next page.

2. SID (For Office Use Only):				
4. CONTACT TELEPHONE NUMBER:				
ZIP				
ZIP				
If business has been sold, complete section below:				
11.TELEPHONE NUMBER:				
()				
13.EMAIL:				
ZIP				

If you have any questions concerning the closing of your business or completion of this form, please call this office at 803-896-1350.

Must be the signature of owner, partner or corporate officer.

TAXPAYER'S SIGNATURE	OWNER, PARTNER OR TITLE	DATE	
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Instructions

- Failure to file all appropriate returns through the closing date may result in the issuance of notices/assessments by the Department of Revenue.
- Make sure that all applicable sections of the C-278 are accurately completed. Incomplete information will be returned.
- If closing a sales tax account, attach the retail license to this form.
- If closing more than one tax account use the spaces provided below or attach a sheet listing the type of tax account, current
 account number and closing date or final check date and business address.
- This form must be signed by an owner, partner or corporate officer.
- You cannot use this form to close your corporate income tax account. To correctly dissolve (close) your corporate income tax account the following must be done:

For Secretary of State purposes:

- (1) A domestic corporation must file the Articles of Dissolution with the Secretary of State.
- (2) A corporation other than a domestic corporation must file an Application to Surrender Authority to do Business with the Secretary of State.

Contact the Secretary of State for forms and/or questions by calling 803-734-2158.

For South Carolina Department of Revenue purposes:

- (3) The corporation must file a final tax return within 75 days after filing the Articles of Dissolution or Application to Surrender Authority to do Business. Your final return must include an I-349 Corporate Closing Schedule as well as a schedule showing the distribution of the assets to the stockholders. An extension of time to file may be obtained by filing Form SC1120-T prior to expiration of the 75 days.
- (4) The appropriate box in the upper right corner of the return should be marked in the space indicating the reason for the final return.

Туре Тах	File/Account No.	Permanent Closing Date	Present Physical Location of Business to be Closed

Mail to: SC Department of Revenue, Registration Section, Columbia, SC 29214-0140

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.