



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE CHANGE OF NAME / ADDRESS / BUSINESS LOCATION

Please complete this form to notify the South Carolina Department of Revenue of a change of name / address and/or business location for an individual or business. Please print or type all information.

Check applicable box:

- Individual - Complete Part I Business - Complete Part II Both - Complete Part I and II

Part I - Individual Change of Name / Address

Effective Date

- 1. Name Social Security Number 2. Spouse's Name Social Security Number 3. Prior Name

(Complete Line 3 if you or your spouse changed last name due to marriage, divorce, etc.)

- 4a. Old Address 4b. Spouse's Old Address (if different from 4a.) 5. New Address 6. New Telephone Number (include Area Code) 7. County

Signature Spouse's Signature

Part II - Business Change of Name / Address / Location

SID #

Important - A change of ownership will require the business to register for new accounts. Account numbers must be listed before address changes can be made.

- 1. Address Change Applies To: Corporate, Sales*, Withholding, Other Account #

Effective Date:

*A change to Sales Tax may require the return of your retail license (See Instructions on Reverse).

- 2. Federal Identification Number (If required by Internal Revenue Service) 3. New Business Name 4. Prior Business Name 5. Owner/Partner/Corporate Name (if different from 4)

Lines 6 and 7 should reflect the physical/street address of the business - no PO boxes.

- 6. New Business Address Address County City, State, Zip 7. Previous Business Address Address County City, State, Zip

- 8. New Mailing Address Address City, State, Zip 9. Previous Mailing Address Address City, State, Zip

- 10. Telephone Number (after Date of Change)

Telephone Number effective for all taxes? Yes No If not, provide other telephone numbers and specify applicable taxes.

(Continued on Back)

11. Business within Municipal Limits: Yes No If Yes, which City? _____

12. Description of Business Activity: _____

13. Location of Records (after Date of Change) for:

Sales	Withholding	Corporate
_____	_____	_____
_____	_____	_____
_____	_____	_____

14. Names of Business Owners/Partners/Officers - Social Security Number(s) Required for Owners/Partners:

Name	Social Security Number	Address	% Owned
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Signature of Owner/Partner/Officer: _____ Date: _____

GENERAL INSTRUCTIONS

Part I - Individual:

- (1) Department records will be updated to reflect the change of address as soon as possible after receipt of this form. If you wish this change to be effective on a specific date, indicate the date.
- (2) Provide complete name and Social Security Number. This will enable the Department of Revenue to locate your records.
- (3) Complete prior name on Line #3 in the case of a legal name change (enclose a copy of name change document), marriage or divorce. Indicate the full name used previously.
- (4) Signatures are required from each person affected by the change of address.

MAIL TO: SC DEPARTMENT OF REVENUE, INCOME TAX, COLUMBIA, S.C. 29214-0015

Part II - Business:

- (1) A change of ownership requires the new owner to register for all new tax accounts. Tax accounts cannot be transferred from one owner to another. The new owner will be required to complete a Business Tax Application, Form SCTC-111.
- (2) The following location changes will require the issuance of a new Sales Tax Retail License:
 - A change in location from one county to another within South Carolina;
 - A change from an out-of-state location to a location within South Carolina; or
 - A change from a location within South Carolina to an out-of-state location.These changes require the return of your current license; a new license will be issued with the corrected information. Attach the current license to this form.
- (3) **Provide the current South Carolina Account numbers for each account to which the change applies. Attach a separate sheet if needed.**
- (4) Provide the Federal Identification Number (FEIN) and full name of the business as registered with the Department of Revenue. Any corporate name provided should be the same name registered with the South Carolina Secretary of State.
- (5) Lines 6 and 7 should reflect the actual physical address of the business. Do not use a post office box. The county for the location is required.
- (6) Line 12 should list a specific description of the business activity.
- (7) Line 13 should reflect the location of the books/records of the business. Provide the name of the person responsible for the care of the book/records.
- (8) Update the current owners/partners/officers of the business on Line 14.
- (9) The signature of an owner/partner/officer (or authorized representative) is required.

MAIL TO: SC DEPARTMENT OF REVENUE, ATTN: LICENSE & REGISTRATION, COLUMBIA, S.C. 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.