



CERTIFICATE OF TAX COMPLIANCE REQUEST FORM

SECTION 1 - REQUESTOR INFORMATION

FOR OFFICE USE ONLY	
▶ Period _____	
▶ File Number _____	94-8010

This request is being made by: Taxpayer Other* (explain) _____

* A power of attorney must be attached to this request.

Title _____ Company _____

Requestor Name _____

Address _____

City _____ State _____ Zip Code _____

Telephone Number () _____ Fax Number () _____

Please provide the name of the person(s) authorized to discuss confidential tax information pertaining to this request if additional information is needed.

Name _____ Relationship to Taxpayer _____

Telephone Number _____ Fax Number _____

Check here if certificate is being requested for corporate reinstatement after administrative dissolution.

SECTION 2 - TAXPAYER INFORMATION

Legal Name _____

Name as Filed on Return/Business Name _____

Mailing Address: _____

City: _____ State: _____ Zip: _____ Telephone Number: () _____

Principal Activity of Taxpayer: _____

SSN/FEI Number: _____ Corporate File Number: _____

Withholding Acct Number: _____ Retail License Number: _____

Other Applicable Identification Number(s): _____

State of Incorporation: _____

How was business acquired? Purchase Started (Start Date) _____ Merger (Date of Merger) _____

Is this entity a single member LLC? yes no If yes, is it a disregarded entity? yes no

Owners' Name _____ FEI Number/SS#: _____

As a single member LLC, we must have your SSN# or FEI# to complete this process. If not, it may cause a delay in processing.

SECTION 3 - PERSON TO RECEIVE RESPONSE

Check applicable blocks:

Send results to the taxpayer.

Send results to the person below only if taxpayer is in compliance and Power of Attorney is attached.

Send results to the person named below, even if the taxpayer is not in compliance.

If information is to be mailed to someone other than the taxpayer, provide the party's name and mailing address:

Name _____

Address _____

City/State/Zip _____

Telephone Number: () _____ Fax Number: () _____

SECTION 4 - PAYMENT OF \$60.00 SHOULD BE ATTACHED TO THIS FORM.

Amount enclosed▶ _____

.....
Signature of Requestor

.....
Title (if applicable)

.....
Print Name

.....
Date

General Information

A Certificate of Compliance is prima facie evidence that a taxpayer has filed all returns or paid its taxes, based on all information available.

NOTE:

- The Certificate of Compliance is valid for 30 days following date of issue by this department.
- The Certificate of Compliance request should be processed within 10 business days of receipt by the Tax Compliance Officer.

For any questions, call 803-896-1280, or see SC Revenue Procedure #03-5 for more information.

Instructions

This certificate will not replace the Estate Tax Closing Letter.

Purpose of Form. This form is used to request a Certificate of Tax Compliance letter to establish that a taxpayer has filed all returns based on all information available.

Filing the Request. Mail your request to the Department at the address listed below.

SOUTH CAROLINA DEPARTMENT OF REVENUE
TAX COMPLIANCE OFFICER
COLUMBIA, SOUTH CAROLINA 29214-0027

If you are sending your request by any type express mail courier service, send it to:

SOUTH CAROLINA DEPARTMENT OF REVENUE
TAX COMPLIANCE OFFICER
301 GERVAIS STREET
COLUMBIA, SOUTH CAROLINA 29214

Specific Instructions

Section 1 - Requestor Information. Enter the name, current mailing address, daytime telephone number and fax number of the person making the request.

Section 2 - Taxpayer Information. Enter the full name of the taxpayer as shown on the tax return, current mailing address, and applicable identification numbers. The taxpayer's federal employer identification number or social security number is required on all requests. **If the entity is disregarded, the Certificate of Compliance will be issued in the name of the owner.**

Section 3 - Person to Receive Certificate. Indicate on this form the person(s) to receive the Response. The response can be mailed to the taxpayer or to anyone authorized by the taxpayer to receive this information. The results may be sent to the authorized person by fax only when authorized by the original request. Enter the full name and address of the person to receive the response. If more than one person is to receive the information, attach a list of the full names and addresses of the persons to receive this request.

Section 4 - Payment. A non-refundable administrative fee of \$60.00 should be attached to the application. Failure to attach the payment will cause a delay in processing your request. **(Faxed request cannot be processed).** Each business requires a separate request and payment.

A Certificate of Tax Compliance will indicate that the taxpayer has filed all returns and paid all taxes through the periods indicated based on information available. If a taxpayer is not in compliance, then (1) the Department will inform the taxpayer of the reasons for non-compliance, and/or (2) the Department will send a letter stating that the taxpayer is not in compliance to the party indicated in Section 3 of this form.

Signature of Requestor

Individuals. If a joint return is involved, either spouse may sign the request.

Corporations. Generally, this request can be signed by: (1) an officer having legal authority to bind the corporation, or (2) any person designated by the board of directors or other governing body.

Partnership or LLC. Generally, this request can be signed by a general partner or member of the LLC.

***Other Requestor.** You must sign and date the request. A valid power of attorney must be signed by the taxpayer and attached to this request. If the power of attorney is not properly signed and dated, your request will be returned.