1350



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

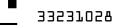
NONRESIDENT TAXPAYER REGISTRATION AFFIDAVIT INCOME TAX WITHHOLDING

I-312

(Rev. 5/18/15) 3323

Mail to: The company or individual you are contracting with.

Th	e undersigned nonresident taxpayer on oath, being first duly sworn, hereby certifies as follows:	
1.	Name of Nonresident Taxpayer:	
2.	Trade Name, if applicable (doing business as):	
3.	Mailing Address:	
4.	Federal Employer Identification Number (FEIN):	
5.	Hiring or Contracting with: Name:	
	Address:	
	Receiving Rentals or Royalties From: Name:	
	Address:	
6.	I hereby certify that the above named nonresident taxpayer is currently registered with (check the appropriate box): The South Carolina Secretary of State or The South Carolina Department of Revenue: Date of Registration:	
7.	I understand that by this registration, the above named nonresident taxpayer has agreed to be subject to the jurisdiction of the South Carolina Department of Revenue and the courts of South Carolina to determine its South Carolina tax liability, including estimated taxes, together with any related interest and penalties.	
8.	I understand the South Carolina Department of Revenue may revoke the withholding exemption granted under Code Section 12-8-550 (temporarily doing business or professional services in South Carolina) or Code Section 12-8-540 (rentals) at any time it determines that the above named nonresident taxpayer is not cooperating with the Department in the determination of its correct South Carolina tax liability.	
Th	e undersigned understands that any false statement contained herein could be punished by fine	, imprisonment or both.
	ecognizing that I am subject to the criminal penalties under Code Section 12-54-44(B)(6)(a)(i) amined this affidavit and to the best of my knowledge and belief, it is true, correct and complete.	, I declare that I have
	(Seal)	
Siç	(Seal) _ gnature of Nonresident Taxpayer (Owner, Partner or Corporate Officer, when relevant)	Date
If C	Corporate officer, state title:	
	(Name - Please Print)	



INFORMATION NONRESIDENT TAXPAYER REGISTRATION AFFIDAVIT

Submit this form to the company or individual you are contracting with.

Do not submit this form to South Carolina Department of Revenue.

PURPOSE OF AFFIDAVIT

A person is not required to withhold taxes for a nonresident taxpayer who submits an affidavit certifying that they are registered with either the South Carolina Secretary of State or the South Carolina Department of Revenue.

REQUIREMENTS TO MAKE WITHHOLDING PAYMENTS

Code Section 12-8-550 requires persons hiring or contracting with a nonresident taxpayer to withhold 2% of each payment made to the nonresident where the payments under the contract exceed \$10,000. However, this section does not apply to payments on purchase orders for tangible personal property when those payments are not accompanied by services to be performed in this state.

Code Section 12-8-540 requires persons making payment to a nonresident taxpayer of rentals or royalties at a rate of \$1,200 or more a year for the use of or for the privilege of using property in South Carolina to withhold 7% of the total of each payment made to a nonresident taxpayer who is not a corporation and 5% if the payment is made to a corporation.

Our Internet address is: www.dor.sc.gov