



**NONRESIDENT TAXPAYER REGISTRATION  
AFFIDAVIT INCOME TAX WITHHOLDING**

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

The undersigned nonresident taxpayer hereby certifies as follows:

Legal business name: \_\_\_\_\_ FEIN: \_\_\_\_\_

Trade name if applicable (doing business as): \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Check and complete one:

Hiring or contracting with:

Name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Receiving rentals or royalties from:

Name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

I hereby certify that the above named nonresident taxpayer is currently registered with (check the appropriate box):

The South Carolina Secretary of State (SCSOS) or

The South Carolina Department of Revenue (SCDOR):

Date of registration: \_\_\_\_\_

I understand that by this registration, the above named nonresident taxpayer has agreed to be subject to the jurisdiction of the SCDOR and the courts of South Carolina to determine its South Carolina tax liability, including estimated taxes, together with any related interest and penalties.

I understand the SCDOR may revoke the withholding exemption granted under SC Code Section 12-8-550 (temporarily doing business or professional services in South Carolina) or SC Code Section 12-8-540 (rentals) at any time it determines that the above named nonresident taxpayer is not cooperating with the SCDOR in the determination of its correct South Carolina tax liability.

I hereby certify that I have examined this affidavit and to the best of my knowledge and belief, it is true, correct, and complete. I understand that under SC Code Section 12-54-44 (B)(6)(a), I can be fined and/or imprisoned for furnishing a false statement.

\_\_\_\_\_  
Signature of nonresident taxpayer (owner/partner/corporate officer when relevant)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print name

\_\_\_\_\_  
If corporate officer, state title

## INSTRUCTIONS

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

**Do not submit this form to the SCDOR.**

### **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 SCSOS or the SCDOR.

### **Required Withholding Payments**

SC 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.

SC 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 taxes on the nonresident taxpayer at the following rates:

- If payments are made to a nonresident taxpayer who is not a corporation, the withholding is computed at South Carolina's top marginal Individual Income Tax rate for the tax year.
- If payments are made to a nonresident taxpayer who is a corporation, the withholding is computed at 5%.

SC Code sections are available at [dor.sc.gov/policy](http://dor.sc.gov/policy).