



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
ACCOUNT CLOSING FORM

C-278

(8/13/03)
6218

Mail to: South Carolina Department of Revenue, Registration Unit, 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.

Check applicable boxes and fill in the account number and date.

IS OWNER OUT OF BUSINESS IN SOUTH CAROLINA COMPLETELY? CHECK ONE: ☐ YES ☐ NO

HOW MANY RETAIL SALES LOCATIONS WILL **CONTINUE** TO OPERATE IN SOUTH CAROLINA UNDER YOUR OWNERSHIP? _____

<input type="checkbox"/> Sales (must attach your retail license)	Current Account # <u>0</u>	Permanent Closing Date _____
<input type="checkbox"/> Employer Withholding	Current Account # <u>25</u>	Date of Final Paycheck _____
<input type="checkbox"/> Admission _____	Current Account # <u>8</u>	Permanent Closing Date _____
<input type="checkbox"/> Property _____	Current Account # _____	Permanent Closing Date _____
<input type="checkbox"/> Other _____	Current Account # _____	Permanent Closing Date _____

1. SSN OR FEI NUMBER:			
2. OWNER, PARTNERS OR CORPORATE NAME:		3. CURRENT TELEPHONE NUMBER: ()	
4. NAME OF BUSINESS (DOING BUSINESS AS):			
5. PRESENT PHYSICAL LOCATION OF BUSINESS/STREET ADDRESS:			
6. CITY	COUNTY	STATE	ZIP
If business has been sold, complete section below:			
7. PURCHASER'S NAME:		8. TELEPHONE NUMBER: ()	
9. PURCHASER'S OR OWNER'S STREET ADDRESS:			
10. CITY	COUNTY	STATE	ZIP

If you have any questions concerning the closing of your business or completion of this form, please call this office at 803-898-5872.

IMPORTANT: This information **MUST** be received to properly close your account.

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

TAXPAYER'S SIGNATURE	OWNER, PARTNER OR TITLE	DATE
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Instructions

- Make sure that all applicable sections of the C-278 are accurately completed.
- 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 tax account, current account number and closing date or final paycheck 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 the Articles of Withdrawal 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 such Articles of Dissolution or Withdrawal. A schedule must accompany the final return 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.

Type Tax	Current Account No.	Permanent Closing Date	Business Address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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Registration Unit
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.