



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**NONRESIDENT BENEFICIARY AFFIDAVIT AND  
AGREEMENT INCOME TAX WITHHOLDING**

I certify and agree to the following:

1. I am a nonresident beneficiary.
2. Name: \_\_\_\_\_  
Address: \_\_\_\_\_  

Street address

---

City, state, ZIP
3. SSN/FEIN: \_\_\_\_\_
4. The income this affidavit and agreement applies to is:  
 Distribution of South Carolina taxable income from a trust  
 Distribution of South Carolina taxable income from an estate
5. Fiduciary's name: \_\_\_\_\_
6. Fiduciary's address: \_\_\_\_\_  

Street address

---

City, state, ZIP
7. Fiduciary's FEIN: \_\_\_\_\_
8. I agree to timely file appropriate returns and make payment of all South Carolina taxes required by law.
9. I agree that I am subject to the personal jurisdiction of the SCDOR and the courts of South Carolina for the purpose of determining and collecting any South Carolina taxes, including estimated taxes, together with any related interest and penalties.
10. This agreement will be binding upon my heirs, representatives, assigns, successors, executors, and administrators.

I declare under penalty of perjury that I have examined this affidavit and that, to the best of my knowledge and belief, it is true, correct, and complete.

Under SC Code Section 12-54-44(B)(6)(a), a person who willfully makes and subscribes any return, statement, or other document that contains, or is verified by, a written declaration made under penalties of perjury that they do not believe to be true and correct as to every material matter is guilty of a felony and, upon conviction, must be fined not more than \$500 or imprisoned not more than five years, or both, together with the cost of prosecution.

\_\_\_\_\_  
Signature of beneficiary

\_\_\_\_\_  
Date

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

# INSTRUCTIONS

## Requirement to Make Withholding Payments

SC Code Section 12-8-570 requires a trust or an estate to withhold taxes on each nonresident beneficiary's share of South Carolina taxable income. The withholding is computed at South Carolina's top marginal Individual Income Tax rate for the tax year.

## Purpose of Affidavit

A trust or estate is not required to withhold taxes from any nonresident beneficiary who submits this completed affidavit and agreement. Any Income Tax due must be paid by the original due date of the nonresident beneficiary's return and is subject to the declaration of Estimated Tax rules.

## Where and When to Submit This Affidavit

### Beneficiary Instructions:

A nonresident beneficiary should fully complete the affidavit and submit it directly to the trust or estate. The affidavit is valid for subsequent years and should not be resubmitted.

### Trust or Estate Instructions:

The trust or estate must submit all affidavits to the SCDOR.

Attach all affidavits to the SC1041, Fiduciary Income Tax Return or the SC8736, Request for Extension of Time to File South Carolina Tax Return for Fiduciary and Partnership, due by the 15th day of the fourth month following the close of the trust or estate's tax year.

Affidavits remain valid for subsequent tax years and must only be filed with the SCDOR in the first year that the nonresident beneficiary submits an affidavit to the trust or estate.

More information on filing requirements for Individual Income Tax is available at [dor.sc.gov/iit](http://dor.sc.gov/iit). More information on filing requirements for Fiduciary Income Tax is available at [dor.sc.gov/tax/fiduciary](http://dor.sc.gov/tax/fiduciary).

## Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 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 SCDOR must 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 SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, 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.