



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**AMENDED NONRESIDENT  
REAL ESTATE WITHHOLDING**

**I-290X**  
(Rev. 7/27/11)  
3290

**Mail to:** South Carolina Department of Revenue, Real Estate Withholding, Columbia, SC 29214-0024

<p><b>* County</b> _____</p>	<p>Location of Property _____ <b>* Tax Map No.</b> _____</p>	<p><b>* Date of Withholding (PD CVD)</b> Month _____ Date _____ Year _____</p>
<p><b>* Seller's Name</b> _____ Address _____ Phone _____</p>	<p><b>* Buyer's Name</b> _____ Address _____ Phone _____ FEIN or SSN _____</p>	
<p><b>* Seller's FEIN or SSN</b> _____</p>	<p><b>* Withholding by Third Party (check one):</b>  <input type="checkbox"/> Lending Institution  <input type="checkbox"/> Real Estate Agent  <input type="checkbox"/> Closing Attorney  <input type="checkbox"/> Other _____</p>	
<p><b>* Third Party's Name</b> _____ Address _____ Phone _____ FEIN or SSN _____</p>		<p><b>Date of Closing</b> Month _____ Date _____ Year _____</p>
<p><b>ATTACH YOUR COPY OF THE ORIGINAL FORM I-290</b></p>		
<p><b>* 1. Reason for filing I-290X (check one):</b>  <input type="checkbox"/> a. Seller is stating the amount of gain required to be recognized  <b>(Attach computations.)</b>  <input type="checkbox"/> b. Seller was exempt from withholding under Revenue Ruling #09-13.                  State exemption: _____  <input type="checkbox"/> c. The original withholding was incorrectly computed.  <b>(Attach Computations.)</b></p>		
<p><b>* 2. Original amount withheld and paid with I-290 (See line 4 of I-290)</b></p>	<p>▶ 2. _____</p>	
<p>3. Amount realized</p>	<p>3. _____</p>	
<p>4. Amount of gain on sale (if 1b is checked, enter zero)</p>	<p>4. _____</p>	
<p><b>* 5. The lesser of line 3 or 4 multiplied by:</b>                  7% <input type="checkbox"/> If seller is not a corporation      14-0812-0004                  5% <input type="checkbox"/> If seller is a corporation              14-0812-0003</p>	<p>5. _____</p>	
<p>6. Refund Requested (If line 2 is greater than line 5 enter the difference)</p>	<p>6. _____</p>	
<p>7. Balance Due (If line 2 is less than line 5 enter difference and pay this amount)</p>	<p>▶ 7. _____</p>	
<p>8. Balance of withholding to be claimed on your income tax return (Line 2 less line 6; or, line 2 plus line 7)</p>	<p>8. _____</p>	

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a crime.

Seller's Signature \_\_\_\_\_ Name \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Title \_\_\_\_\_ Telephone (\_\_\_\_) \_\_\_\_\_ Email \_\_\_\_\_

**\*THIS IS A REQUIRED FIELD AND THE INFORMATION MUST BE COMPLETED.**

## INSTRUCTIONS FOR FILING FORM I-290X

See SC Revenue Ruling #09-13 or any subsequent advisory opinion regarding Nonresident Seller Withholding on our website [www.sctax.org](http://www.sctax.org).

You must complete information concerning the location of property, date of withholding (date of payment), the seller's name, and address, **seller's SSN or FEIN**, buyer's name and address, and **buyer's SSN or FEIN**, and the date of closing (date of sale of property). Only in the case of installment sales will the date of withholding and the date of closing be a different date.

I-290X is used to correct the amount of withholding remitted to the South Carolina Department of Revenue from a sale of real and tangible personal property by a nonresident of South Carolina.

I-290X can be filed only after an original I-290 has been filed. When items are in question, refer to instructions for preparing I-290. Attach the original I-290 to this amended I-290X.

I-290X can only be used to request a refund prior to the filing period for the individual income tax return. Once an individual income tax return can be filed, we can no longer consider a refund from I-290X. Please attach a copy of I-290X to the individual income tax return when filed.

### REASONS FOR FILING FORM I-290X

**No Affidavit (I-295) or Overstatement of Gain** - If the seller does not file an affidavit (I-295) with the buyer stating the amount of gain the seller is required to recognize or if the seller overestimated the gain, a refund can be issued, if the seller has not filed an income tax return claiming the amount withheld as a credit against an income tax liability. When filing, attach relevant computations.

**Previous Computation Error** - If the amount withheld and sent to the Department was incorrect because of an error in computing the amount to withhold or the seller and buyer were unaware of the exceptions to the withholding at the time of the closing, then part or all of the withholding may be refunded to the seller. **(Attach computations.)**

If there is an amount on Line 8, I-290X must be attached to your income tax return rather than I-290.

### Social Security Privacy Act

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.

### Mail Requests For Refunds To:

SC Department of Revenue  
Real Estate Withholding  
Columbia, SC 29214-0024