



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**NOTIFICATION TO LOCK IN  
COUNTY DESIGNATION**

1. Name of Taxpayer: \_\_\_\_\_
2. FEIN or SSN: \_\_\_\_\_
3. Mailing Address: \_\_\_\_\_  
\_\_\_\_\_
4. Name of county in which jobs will be created: \_\_\_\_\_
5. Number of new full time jobs to be created: \_\_\_\_\_
6. Year in which expansion is planned: \_\_\_\_\_
7. Type of business (Use attachment if necessary): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
8. Notification is hereby made to the SC Department of Revenue that the county named on line 4 is designated as:
  - Tier IV
  - Tier III
  - Tier II

(check one of the above.)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Taxpayer

\_\_\_\_\_  
Signature of Officer (or other appropriate official)

**Mail To: SC Department of Revenue  
Research & Review  
Columbia, SC 29214-0019**

\_\_\_\_\_  
Print Officer's Name

\_\_\_\_\_  
Title

**Retain a copy for your records**

## GENERAL INFORMATION

### **Purpose of SC616**

For purposes of new jobs qualifying for credit on TC-4, TC-4SA, or TC-4SB, the amount of credit a business receives for each job created is determined in part by the designation of the county where the business's facility is located. Beginning January 1, 2011, there are four designations for South Carolina counties, from Tier I (lowest credit) through Tier IV (highest credit). County designations are updated each year.

Filing SC616 prior to the creation of new jobs eligible for credit allows a company to "lock in" the current Tier II, III, or IV county designation for jobs created in years 1 through 6 even if the designation changes. However, filing SC616 does not require the taxpayer to use the designation indicated when the actual designation for the year in which the job was created is more favorable to the taxpayer.

**SC616 is not effective unless filed with the Department before the initial staffing of a new facility or the expansion of an existing facility.**

SC616 is valid for all new jobs created during the original credit period begun by the start-up or expansion of a business. Any increases in new jobs occurring during this original credit period are automatically included in the "lock in" period. The credit created in year one is not affected by any future re-designation of the county in subsequent years after the jobs creation.

**Not filing SC616 will not prevent you from claiming new jobs credits.**

### **Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form if you are an individual. 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.