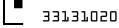
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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE NONRESIDENT SHAREHOLDER OR PARTNER AFFIDAVIT AND AGREEMENT INCOME TAX WITHHOLDING

I-309 (Rev. 7/23/14) 3313

The undersigned taxpayer on oath, being first duly sworn, hereby certifies and agrees as follows:

1.	I am a nonresident shareholder or partner.
	My name is:
2.	My address is:
	(number and street)
3.	(city, state, and zip code) My social security number (SSN) or Federal Employer Identification Number (FEIN) is:
4.	The type of income for which this affidavit and agreement applies is:
	Distributed or undistributed South Carolina income from an S-corporation.
	Distributed or undistributed South Carolina income from a partnership.
	The entity's name is:
	The entity's address is:
	(city, state, and zip code) The entity's Federal Employer Identification Number (FEIN) is:
5.	I agree to timely file appropriate returns and make payment of all South Carolina taxes required by law.
6.	I agree that I am subject to the personal jurisdiction of the South Carolina Department of Revenue 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.
7.	This agreement will be binding upon my heirs, representatives, assigns, successors, executors and administrators.
8.	I understand the South Carolina Department of Revenue may revoke the withholding exemption granted under Code Section 12-8-590(F) at any time it determines I am not abiding by the terms of this agreement.
The	undersigned understands that any false statement contained herein could be punished by fine, imprisonment, or both
	cognizing that I am subject to the criminal penalties under Code Section 12-54-44(B)(6)(a)(i), I declare that I have mined this affidavit and agreement and, to the best of my knowledge and belief, it is true, correct and complete.
	(Seal)
(Sig	nature of shareholder or partner) (Date)
(Na	me - Please print)



INSTRUCTIONS NONRESIDENT SHAREHOLDER OR PARTNER AFFIDAVIT AND AGREEMENT INCOME TAX WITHHOLDING

Requirement to Make Withholding Payments

Code Section 12-8-590 requires an S-corporation or partnership to withhold taxes at the rate of 5% on each nonresident shareholder's or partner's share of South Carolina taxable income. There are several exceptions to the withholding requirements. An S-corporation or partnership is **not** required to withhold income taxes with regard to any nonresident shareholder or partner (1) who submits an affidavit and agreement or (2) for which the S-corporation or partnership reports his income on a composite nonresident income tax return.

Purpose of Affidavit

The affidavit is used by a nonresident shareholder or partner to request an exemption from the withholding required pursuant to Code Section 12-8-590. The affidavit does not need to be completed by shareholders or partners for which the S-corporation or partnership will file a composite nonresident income tax return.

Who May Execute this Affidavit

Any nonresident shareholder or partner having South Carolina income from an S-corporation or partnership may submit the agreement to the S-corporation or partnership. Shareholders and partners whose income will be reported on a composite return are automatically exempt from withholding and are not required to submit an affidavit to the S-corporation or partnership. Any income tax due must be paid by the unextended due date of the composite return and is subject to the declaration of estimated tax rules.

Where and When to Execute this Affidavit

Shareholder or Partner Instructions:

A shareholder or partner should fully complete the affidavit and submit it directly to the S-corporation or partnership. The affidavit should be signed by an officer of the corporation or a partner in the partnership. A separate affidavit must be submitted by each partner or shareholder for stock that is jointly owned.

The affidavit is valid for all subsequent years and should not be resubmitted to the entity as long as (1) the shareholder's or partner's nonresident status remains unchanged or (2) the withholding exemption is not revoked by the Department of Revenue.

S-corporation or Partnership Instructions:

The S-corporation or partnership must remit all affidavits to the South Carolina Department of Revenue.

S-corporation should attach the affidavits to SC1120S-WH (Withholding Tax on Income of Nonresident Shareholders) and file with the Department of Revenue on or before the fifteenth day of the third month following the close of the S-corporation's tax year.

Partnerships should attach the affidavits to SC1065 (Partnership Return) or SC8736 (Request for Extension of Time to File South Carolina Return for Fiduciary and Partnership) and file with the Department of Revenue on or before the fifteenth day of the fourth month following the close of the partnership's tax year.

Affidavits remain valid for subsequent tax years and should only be filed with the Department of Revenue in the first year that the shareholder or partner submits an agreement to the entity.

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.

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