



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

**I-290X**  
(Rev. 2/5/16)  
3290

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

* County _____		Location of Property _____		* Tax Map No. _____		* Date of Withholding (PD CVD) Month _____ Date _____ Year _____	
* Seller's Name _____ Address _____ Phone _____				* Buyer's Name _____ Address _____ Phone _____			
* Seller's FEIN or SSN _____				FEIN or SSN _____			
* Withholding by Third Party (check one): <input type="checkbox"/> Lending Institution <input type="checkbox"/> Real Estate Agent <input type="checkbox"/> Closing Attorney <input type="checkbox"/> Other _____				* Third Party's Name _____ Address _____ Phone _____ FEIN or SSN _____			
<b>ATTACH YOUR COPY OF THE ORIGINAL FORM I-290</b>						Date of Closing Month _____ Date _____ Year _____	
* 1. Reason for filing I-290X (check one): <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>							
* 2. Original amount withheld and paid with I-290 (See line 4 of I-290)						▶ 2.	
3. Amount realized						3.	
4. Amount of gain on sale (if 1b is checked, enter zero)						4.	
* 5. The lesser of line 3 or 4 multiplied by: 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						5.	
6. Refund Requested (If line 2 is greater than line 5 enter the difference)						6.	
7. Balance Due (If line 2 is less than line 5 enter difference and pay this amount)						▶ 7.	
8. Balance of withholding to be claimed on your income tax return (Line 2 less line 6; or, line 2 plus line 7)						8.	

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 SC Department of Revenue 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.dor.sc.gov](http://www.dor.sc.gov).

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 is filed, we can no longer consider a refund from I-290X. I-290X must be attached to the individual income tax return if there is an amount on line 8 of the I-290X. **Do Not Attach Form I-290.**

### REASONS FOR FILING FORM I-290X

**No Affidavit (I-295)** - A refund can be issued from an I-290X if the seller does not file an affidavit (I-295) with the buyer stating the amount of gain the seller is required to recognize.

**Overstatement of Gain** - A refund can be issued from an I-290X if the seller overestimated the gain as well as the tax due at the time of the sale.

**Please Note:** The net capital gain calculation is not taken into consideration when figuring the 7% nonresident seller withholding. The capital gain is only reported with the filing of the individual income tax return.

**Previous Computation Error** - A refund can be issued from an I-290X if the amount withheld and remitted to the SC Department of Revenue was incorrect due to an error in computing the amount to withhold **OR** at the time of the closing, the seller and buyer were not aware of the exceptions to the withholding (then part of the withholding may be refunded to the seller). **Attach supporting computations.**

### 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