



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

1. Name: \_\_\_\_\_
2. FEIN or SSN: \_\_\_\_\_
3. Mailing address: \_\_\_\_\_  
\_\_\_\_\_
4. County where jobs will be created: \_\_\_\_\_
5. Number of new full-time jobs to be created: \_\_\_\_\_
6. Year expansion is planned: \_\_\_\_\_
7. Type of business (attach a schedule if you need more space): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
8. The county on line 4 is designated as:

- Tier IV
- Tier III
- Tier II

\_\_\_\_\_  
Date

\_\_\_\_\_  
Taxpayer name

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

\_\_\_\_\_  
Print officer's name

\_\_\_\_\_  
Title

**Keep a copy for your records**

**Mail to: SCDOR  
PO Box 125  
Columbia, SC 29214-0825**

## INFORMATION

For new jobs qualifying for the credit on TC-4, TC-4SA, or TC-4SB, the designation of the county where the business's facility is located determines the amount of credit a business receives for each job it creates. There are four designations for South Carolina counties, ranging from Tier I (lowest credit) through Tier IV (highest credit). County designations are updated each year.

Filing the SC616 prior to the creation of the new jobs eligible for the credit allows a company to lock in the current Tier II, III, or IV county designation for jobs created in years one through six. You do not have to use the designation reported on the SC616 if the designation for the year in which the job was created is more favorable to you.

**The SC616 is only valid if filed with the SCDOR before a new facility is initially staffed or an existing facility is expanded.**

The SC616 covers all new jobs created during the original credit period beginning with the start-up or expansion of a business. The credit created in year one is not affected by any future re-designation of the county in later years after the jobs are created.

The SC616 is not required to claim the new jobs credit. It is only required if you wish to lock in the county designation.

### **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.