



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CERTIFICATE OF TAX COMPLIANCE
REQUEST FORM

For fastest results, complete this form on MyDORWAY, our free online tax portal. Go to MyDORWAY.dor.sc.gov and sign in to your existing account or create a new account to get started. Select the More tab, then click Make a Certificate of Compliance Request.

Section 1: Required identifying information

Legal name:
Name as shown on return/business name:
Mailing address:
City: State: ZIP: Phone:
SSN/ITIN/FEIN: State of incorporation:
How was business acquired? Purchase Started (Start Date): Merger (Date of Merger):
Is this entity a single member LLC? Yes No If yes, is it a disregarded entity? Yes No
Owner's name: SSN/ITIN/FEIN:
(To avoid processing delays, include the SSN, ITIN, or FEIN of the single member LLC.)
Is this a real estate transaction? Yes No If yes, list the property address:

Section 2: Requestor information

This request is made by: Taxpayer Other (explain):
Attach an SC2848, Power of Attorney and Declaration of Representative, if the taxpayer is not submitting this request.
Requestor's name:
Mailing address:
City: State: ZIP:
Phone: Fax:
Enter the contact information of the person authorized to discuss confidential tax information pertaining to this request.
Name: Relationship to the taxpayer:
Phone: Fax:

Section 3: Response destination

Send response to:
The taxpayer
The person named below, even if the taxpayer is not in compliance.
If we are sending the response to someone other than the taxpayer, enter their contact information below.
Name:
Mailing address:
City: State: ZIP:
Phone: Fax:

Section 4: Signature and nonrefundable \$60.00 fee

Signature of taxpayer/power of attorney Title (if applicable)
Print name Date
Email

If requesting by paper, mail this form and a check for \$60 to the address below. Do not send cash. Make your check payable to SCDOR and include C-268 and the taxpayer's name and SSN, ITIN, or FEIN in the memo.

South Carolina Department of Revenue
Tax Compliance Office
300A Outlet Pointe Blvd.
Columbia, SC 29210



Instructions

What you need to know:

A Certificate of Compliance:

- is prima facie evidence that a taxpayer has filed all returns and paid all taxes, based on all information available.
- is valid for **30 days** from the date of issue by the SCDOR.
- is processed within ten business days of receipt by the SCDOR's Tax Compliance Officer.

For more information, refer to SC Revenue Procedure #03-5, available at dor.sc.gov/policy.

Choose one of the following to submit your request:

1. For fastest results, complete this form on MyDORWAY, our free online tax portal. Go to **MyDORWAY.dor.sc.gov** and sign in to your existing account or create a new account to get started. Select the **More** tab, then click **Make a Certificate of Compliance Request**. Do not mail the C-268 or payment if you apply and pay online.
2. Mail your C-268 to the address on the previous page.
3. Email the C-268 to COCRequests@dor.sc.gov.
4. Fax the C-268 to 803-896-0151.
5. Mail your \$60 check to the address on the previous page. **Do not send cash**. Make your check payable to SCDOR and include C-268, the taxpayer's name, and the SSN, ITIN, or FEIN in the memo.

Section 1: Identifying information - You must complete this section

- Enter your legal name.
- Enter your name as shown on your tax return/business name.
- Enter your contact information.
- Enter your SSN, ITIN, or FEIN.
- Mark the applicable box to let us know how the business was acquired.
- Mark the box if the entity is a single member LLC.
- Mark the box if the single member LLC is a disregarded entity.
- Enter the owner's name and SSN, ITIN, or FEIN. If the entity is disregarded, we will issue the Certificate of Compliance in the name of the owner.
- Mark the box if this is a real estate transaction. If yes, enter the property's address.

Section 2: Complete this section to let us know who is requesting the Certificate of Compliance.

- Mark the box to let us know if the taxpayer or someone else is making the request.
- Enter the requestor's contact information.
- Enter the name, relationship to taxpayer, and contact information of the person authorized to discuss confidential tax information pertaining to this request.

Section 3: Complete this section to let us know who will receive the response.

- Mark the box to let us know if we should send the response to the taxpayer or the person named in this section.
- If we should send the response to someone other than the taxpayer, enter their contact information.

Section 4: Your signature and the \$60 fee - You are required to sign this form and pay \$60 to initiate this request.

- We will not accept this form if it is not signed.
- For individuals whose filing status is Married Filing Jointly, either spouse may sign the request.
- For corporations, generally the request can be signed by:
 - an officer having legal authority to bind the corporation, or
 - a person designated by the board of directors or other governing body.
- For a partnership or LLC, generally the request can be signed by a general partner or member of the LLC.
- For other requestors, sign and date the request and include a valid SC2848, Power of Attorney and Declaration of Representative, available at dor.sc.gov/forms.

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.