

The South Carolina Department of Revenue (SCDOR) no longer accepts paper copies of the Account Closing Form (C-278).

What you need to know:

- This change applies to the following tax types:
 - Admissions Tax
 - Cigarette Tax Stamps
 - Electric Power Tax
 - Motor Fuel Tax
 - Other Tobacco Products
 - Property Tax (including Business Personal Property (BPP) and Manufacturing Property accounts)
 - Sales and Use Tax (including Retail, Max Tax, Accommodations, and Artist & Craftsman accounts)
 - Withholding Tax

- This change does **not** apply to Corporate Income Tax accounts.
 - To close a Corporate Income Tax account:
 1. A domestic corporation must file Articles of Dissolution with the South Carolina Secretary of State's Office (SCSOS). Visit sos.sc.gov for more information and to download the appropriate form.
 2. A corporation other than a domestic corporation must file an Application to Surrender Authority to do Business with the SCSOS. Visit sos.sc.gov for more information and to download the appropriate form.
 3. After filing the Articles of Dissolution or Application to Surrender Authority to do Business, the corporation must file a final tax return by the 15th day of the fourth month (15th day of the third month if an S Corporation) after the end of the tax year.
 4. If you owe tax and need an extension of time to file your Corporate Tax return, you must file the [SC1120-T](#) prior to the expiration of the filing period. For more information on requesting an extension, refer to the [SC1120-T](#) at dor.sc.gov/forms.
 5. Check the **Final** box on your SC1120 or SC1120S, located in the left column on page 1 of the return.

What you need to do:

- **To close applicable Business Tax accounts, you have two options:**
 1. If you manage the account you're closing on MyDORWAY, log in to MyDORWAY.dor.sc.gov. Select the **More** tab, then click **Close a Tax Account** to get started.
 2. If you don't manage the account on MyDORWAY, indicate your account closure on your final tax return. All SCDOR tax types affected by this change have a checkbox on their return titled **Close Account, Business Permanently Closed**, or something similar.

Questions? We're here to help. Log in to MyDORWAY and send us a web message, or find contact information at dor.sc.gov/contact.