



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**NONRESIDENT BENEFICIARY AFFIDAVIT AND AGREEMENT  
INCOME TAX WITHHOLDING**

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

1. I am a nonresident beneficiary.

My name is: \_\_\_\_\_

2. My address is: \_\_\_\_\_

(number and street)

\_\_\_\_\_  
(city, state, and zip code)

3. My social security number or Federal Employer Identification Number (FEIN) is: \_\_\_\_\_

4. The type of income for which this affidavit and agreement applies is:

\_\_\_\_\_ Distribution of South Carolina taxable income from a trust.

\_\_\_\_\_ Distribution of South Carolina taxable income from an estate.

The fiduciary's name is: \_\_\_\_\_

The fiduciary's address is: \_\_\_\_\_

(number and street)

\_\_\_\_\_  
(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.

The undersigned understands that any false statement contained herein could be punished by fine, imprisonment, or both.

Recognizing that I am subject to the criminal penalties under Code Section 12-54-44(B) (6) (a) (i) , I declare that I have examined this affidavit and agreement and, to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_  
(Signature of beneficiary) **(Seal)**

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Name - Please print)

**INSTRUCTIONS**  
**NONRESIDENT BENEFICIARY AFFIDAVIT AND AGREEMENT**  
**INCOME TAX WITHHOLDING**

**Requirement to Make Withholding Payments**

Code Section 12-8-570 requires a trust or an estate to withhold taxes at a rate of 7% on each nonresident beneficiary's share of South Carolina taxable income.

**Purpose of Affidavit**

Effective June 15, 1998, a trust or estate is not required to withhold taxes with regard to any nonresident beneficiary who submits this completed affidavit and agreement. Any income tax due must be paid by the unextended due date of the nonresident beneficiary's return and is subject to the declaration of estimated tax rules.

**Where and When to Execute This Affidavit**

**Beneficiary Instructions:**

A nonresident beneficiary should fully complete the affidavit and submit it directly to the trust or estate. The affidavit is valid for subsequent years and should not be resubmitted.

**Trust or Estate Instructions:**

The trust or estate must remit all affidavits to the South Carolina Department of Revenue.

Attach all affidavits to Form SC1041 (Fiduciary Income Tax Return) or Form SC8736 (Request for Extension of Time to File South Carolina Tax Return for Fiduciary and Partnership) on or before the fifteenth day of the fourth month following the close of the trust or estate's tax year.

Affidavits remain valid for subsequent tax years and must only be filed with the Department of Revenue in the first year that the nonresident beneficiary submits an affidavit to the trust or estate.

**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.

Our Internet address is: [www.sctax.org](http://www.sctax.org)