

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
STATE SALES AND USE TAX RETURN FOR
DURABLE MEDICAL EQUIPMENT AND RELATED SUPPLIES
Mail To: SC Department of Revenue, Sales Tax, Columbia, SC 29214-0101



ST-501
(Rev. 9/30/08)
5183

If the business is closed permanently, please indicate date of closing
form, which MUST be completed in black ink only.

Check if address change and make corrections below.

If the area below is blank, fill in name, address, SSN or Federal Identification Number

FEI NO.

SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR OFFICE USE ONLY

FOR FIELD USE ONLY

Period Ended

File Return On or By

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

(No credits should be taken on this form. Please see Refund Section in Essential Information.)

SALES AND USE TAX

- 1. Gross Proceeds of Sales, etc. Do Not include sales of durable medical equipment and related supplies paid by funds of the State or United States under Medicare or Medicaid program.
2. Total Amount of Deductions (From line 8 of worksheet)
3. Net Taxable Sales (Line 1 minus line 2)
4. Line 3 x 6% (.06)
5. Taxpayer's Discount (For timely filed and paid returns only)
6. Sales and Use Tax Net Amount Payable (Line 4 minus line 5)
7. Penalty, Interest
8. Total Sales and Use Tax Due (Add lines 6 and 7)
9. Gross Proceeds of Sales from the Sale of Durable Medical Equipment and Related Supplies, includes sales of durable medical equipment and related supplies paid by funds of the State or United States under Medicare or Medicaid program.
10. Total Amount of Deductions (From line 11 of worksheet)
11. Net Taxable Sales (Line 9 minus line 10)
12. Line 11 x 5.5% (.055)
13. Taxpayer's Discount (Line 12 x Discount Rate)
14. Net Amount Payable (Line 12 minus line 13)
15. Penalty, Interest
16. Sales Tax Due on Durable Equipment and Related Supplies (Add lines 14 and 15)
17. Total Additional Taxes Due (From column D, line 5, last page of form ST-389)
18. Total of all Taxes Due (Add lines 8, 16, and 17)

6%



5.5%

FOR OFFICE USE ONLY

IMPORTANT: Sign and date return on reverse side.

51831014

WORKSHEET Sales and Use Tax

1. Gross Proceeds of Sales, Rentals and Withdrawals for Own Use

Do not include sales of durable medical equipment and related supplies paid by funds of the State or United States under Medicare or Medicaid program.

1. _____
2. _____
3. _____

2. Out-of-State Purchases Subject to Use Tax

3. Total (Add lines 1 and 2. Enter here and on line 1 on front of return.)

4. Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Column A Type of Deduction		Column B Amount of Deduction
*Sales Exempt During "Sales Tax Holiday" _____	▶ \$	_____
_____	\$	_____
_____	\$	_____

5. Total Amount of Deductions (Total Column B)

5. < _____ >

6. Subtotal (Line 3 minus line 5.)

If local tax and/or tax on unprepared food is applicable, enter this amount on line 1 of ST-389 worksheet.

6. _____

7. Unprepared Food Sales Effective November 1, 2007 sales of unprepared foods (previously taxed at 3%) are exempt of the State sales and use tax rate and must be entered here. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. As a result, sales that are subject to a local tax must be entered here on line 7 and on Form ST-389 (local sales tax worksheet).

Sales reported for a period beginning October 1, 2006 and prior to November 1, 2007, must be entered here and on section 5 of Form ST-389 plus the ST-389 worksheet.

7. < _____ >

8. Total Deductions (Add lines 5 and 7. Enter total here and on line 2 on front of return.)

8. _____

9. Net Sales and Purchases (Line 3 minus line 8 should agree with line 3 of ST-501.)

9. _____

Durable Medical Equipment and Related Supplies Tax

This section is used for reporting Sales Tax on durable medical equipment and related supplies.

- As defined under federal and state Medicaid and Medicare laws.
- Which is paid directly by funds of this State or the United States under the Medicaid or Medicare programs, where state or federal law or regulation authoring the payment prohibits the payment of the sales or use tax; and
- Sold by a provider who holds a South Carolina retail sales license and whose principal place of business is located in this State.

10. Gross Proceeds of Sales from the Sale of Durable Medical Equipment and Related Supplies (Enter here and on line 9 on front of return)

10. _____

11. Allowable Deductions: (Itemize by Type of Deduction and Amount of Deduction)

Column A Type of Deduction		Column B Amount of Deduction
_____	\$	_____
_____	\$	_____
_____	\$	_____

Total Amount of Deductions (Total Column B)

(Enter here and on line 10 on front of return)

11. < _____ >

12. Net Sales and Purchases of Durable Medical Equipment and Related Supplies

(Line 10 minus Line 11) If local tax is applicable, combine line 12 with amount on line 6 and enter total on line 1 of the ST-389 Worksheet.

12. _____

Use Tax Information



South Carolina schools lose needed funds each year because residents buy merchandise out of state to be stored, used or consumed in this state and do not pay South Carolina tax on these purchases. Public education needs our support. Remember to report all use tax transactions. Don't forget that if you are using a credit card to make purchases out of state for storage, use or consumption in South Carolina, you owe use tax.

REMINDER: Form ST-389 must be completed and attached for all local taxes

For questions regarding this form, call (803) 896-1370.

I hereby certify that I have examined this return and to the best of my knowledge and belief it is a true and accurate return.

Taxpayer's Signature	Owner, Partner or Title	Daytime Phone Number	Date
----------------------	-------------------------	----------------------	------

Internet/E-mail Address:

(See instructions)