



# SC USE TAX WORKSHEET

The State sales and use tax rate is 6%. 5% is to be used to fund public education and 1% is to be used for the purpose of reducing property taxes.

Column A Date of Purchase	Column B Name of Store/ Company/ Vendor	Column C Total Price of Purchases <small>(includes shipping &amp; handling, warranty costs and sales or use tax due and paid on the purchase.)</small>	Column D Sales or Use Tax Due and Paid to another state or local jurisdiction	Column E Amount Taxable <small>(subtract Column D from Column C) Items Purchased After May 31, 2007 (State Rate 6%)</small>
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
<b>Line 1</b>		<b>Total of Column C:</b> \$	<b>Total of Column D:</b> \$	<b>Total of Column E:</b> \$
<b>Line 2</b>	Enter your County's state and local sales and use tax rate. SC statewide tax rate is 6%. The local tax rate is in addition to the state tax rate. <b>Note:</b> Sales of unprepared foods are exempt of the State sales and use tax rate; however, local taxes still apply to sales of unprepared food unless the local tax law specifically exempts such sales.			%
<b>Line 3</b>	Multiply Line 1 of Column E by the rate on Line 2 of Column E.			\$
<b>Line 4</b>	Enter here the applicable amount of tax due and paid other state and local jurisdictions from Line 1, Total of Column D.			\$
<b>Line 5</b>	<b>SC Use Tax Due.</b> Subtract Line 4 from Line 3. Enter here and on your Use Tax Payment Return, or Individual Income Tax Return, or when filing online at <a href="http://www.sctax.org">www.sctax.org</a> Round to the nearest dollar and make check or money order payable to: SC Department of Revenue.			\$

..... detach here .....



## SC DEPARTMENT OF REVENUE USE TAX PAYMENT RETURN

Mail To:

South Carolina Department of Revenue, Sales Tax, Columbia, SC 29214-0110

Your Social Security Number

County

MONTH (MM):

TAX YEAR (YY):

Municipality Name

Name and Street Address

(Enter from Line 5, Column E of the Worksheet here)  
14-4712

.00

Office Use Only

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a misdemeanor.

Taxpayer's Signature ..... Date .....

## Instructions for SC Use Tax Worksheet

DO NOT USE THIS RETURN IF YOU ARE CURRENTLY A SALES TAX LICENSEE OR HAVE A USE TAX REGISTRATION NUMBER.

Please keep the top portion of this worksheet with your records. Record purchases subject to use tax. You pay your use tax on the detachable bottom portion of this form, on your individual income tax return, or when filing on-line at [www.sctax.org](http://www.sctax.org)

**Use Tax:** Purchases of tangible goods for use in South Carolina on which no South Carolina sales or use tax has been paid are subject to the use tax. Examples include: catalog purchases, goods bought on-line over the internet, or furniture purchased out of state and delivered in South Carolina on which no or insufficient South Carolina tax was paid. (Contrary to popular misconception, the federal Internet Tax Freedom Act governs taxation of access to the internet through your internet-access provider. Goods purchased over the internet are not tax free.) **When figuring your use tax liability, please review any credit card statements from the taxable year. In addition, please recall any large purchases made during the taxable year.**

**Credit:** You are allowed a credit against SC use tax for the amount of tax due and paid to another state or local jurisdiction. For example, if you purchased furniture and took delivery of the furniture in another state, and paid that state's 4% sales tax, you would calculate the SC use tax at 6%, plus local option taxes, and subtract from the total 4% paid to the other state.

### SALES AND USE TAX RATES BY COUNTY

Use the sales tax rate of the county in which you are located or other applicable rate wherever tangible personal property was delivered. Currently, the state's basic sales and use tax rate is six percent (6%). Some counties impose a local sales and use tax in addition to the state's basic rate. The chart below contains a combined tax rate of the state's basic rate (6%) along with the local tax rate of some counties. To verify a county's tax rate or determine if a county's tax rate has changed, please call (803) 896-1420.

#### SALES AND USE TAX RATES BY COUNTY AS OF JUNE 1, 2007

COUNTY	RATE	COUNTY	RATE
Abbeville .....	7%	Greenwood .....	7%
Aiken .....	7%	Hampton .....	8%
Allendale .....	7%	Horry .....	7%
Anderson .....	6%	Jasper .....	8%
Bamberg .....	7%	Kershaw .....	7%
Barnwell .....	7%	Lancaster .....	7%
Beaufort .....	7%	Laurens .....	7%
Berkeley .....	7%	Lee .....	8%
Calhoun .....	7%	Lexington .....	7%
Charleston .....	7.5%	McCormick .....	7%
Cherokee .....	7%	Marion .....	7%
Chester .....	7%	Marlboro .....	7%
Chesterfield .....	8%	Newberry .....	7%
Clarendon .....	8%	Oconee .....	6%
Colleton .....	7%	Orangeburg .....	7%
Darlington .....	8%	Pickens .....	7%
Dillon .....	8%	Richland .....	7%
Dorchester .....	7%	Saluda .....	7%
Edgefield .....	7%	Spartanburg .....	6%
Fairfield .....	7%	Sumter .....	7%
Florence .....	8%	Union .....	6%
Georgetown .....	6%	Williamsburg .....	7%
Greenville .....	6%	York .....	7%

#### Assessment Time Limitations for Use Taxes

A provision has been added under Code Section 12-54-85(C) to allow the assessment of the State use tax, or a local use tax administered and collected by the Department on behalf of a local jurisdiction, beyond the standard 36 month limitation when it is "the result of information received from, or as a result of exchange agreements with, other state or local taxing authorities, regional or national tax administration organizations, or the federal government. The use taxes in this case may be assessed at any time within 12 months after the department receives the information, but no later than 72 months after the last day the use tax may be paid without penalty."

#### Social Security Privacy Act Disclosure

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.