



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE STATE SALES AND USE TAX RETURN

Mail To: SC Department of Revenue Sales Tax Return Columbia, SC 29214-0101

ST-3EZ (Rev. 7/24/08) 5111

If the business is closed permanently, please indicate date of closing, and return the license. This is a scannable form, which MUST be completed in black or blue ink.

Check if address change and make corrections below.

Form with fields for FEI NO. and SID NO. and instructions: If area is blank, fill in name, address, SSN or Federal Identification No.

RETAIL LICENSE OR USE TAX FOR OFFICE USE ONLY FOR FIELD USE ONLY

Period Ended File Return On or By

- STOP Do NOT use this form, if: Local taxes are applicable to your sales or purchases; You have sales of unprepared food; You have sales or purchases for a filing period subject to the 5% sales or use tax rate

DO NOT TAKE CREDITS ON THIS FORM. To apply credits see ST-14.

Part I COMPLETE PART II (WORKSHEET) FIRST.

SALES AND USE TAX

Table with 8 rows for tax calculations: 1. Gross Proceeds of Sales, Rentals, Use Tax and Withdrawals for Own Use; 2. Total Amount of Deductions; 3. Net Taxable Sales; 4. Tax (Line 3 x 6% (.06)); 5. Taxpayer's Discount; 6. Sales and Use Tax Net Amount Payable; 7. Penalty, Interest; 8. Total Sales and Use Tax Due.

Part II SALES AND USE TAX WORKSHEET

- 1. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use; 2. Out-of-State Purchases Subject to Use Tax; 3. Total (Add lines 1 and 2. Enter here and on line 1 of Part I.)

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

Table with 2 columns: Column A Type of Deduction, Column B Amount of Deduction. Rows include: a. Sales Exempt During Sales Tax Holiday; b. Energy Star Sales Tax Holiday; c. Second Amendment Sales Tax Holiday.

5. Total Amount of Deductions (Total Column B, enter here and on line 2, Part I) 5. < _____ >

Taxpayer's Discount: (For timely filed returns only) If your tax liability is less than \$100.00, the discount rate is 3% (.03) of line 4. If the total is \$100.00 or more, the discount is 2% (.02) of line 4.

(Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.)

Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount.

REMINDER: Do NOT use this form if you are required to report a local tax. Forms ST-3 and ST-389 are required. See filing requirements on the essential information page.

For questions regarding this form, call (803) 898-5788.

When reporting sales and use tax for a filing period required to be reported at the 5% tax rate, you should review the ST-455 form and Instructions.

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period.

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
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Internet/E-mail Address:

(See instructions)

***Sales Exempt During "Sales Tax Holiday"**

If your business sells clothing, footwear, and/or school supplies, South Carolina's new sales tax exemption may impact your business. This three day sales tax exemption will occur on the first Friday, Saturday and Sunday in August.

Sales of qualified items during the exemption period should be taken as a deduction on your tax return. The deduction should be labeled "sales tax holiday". A Policy Document with the official list is available on our Internet website: www.sctax.org

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.