



SCHEDULE FOR LOCAL TAXES AND UNPREPARED FOOD

(Attach to form ST-3, ST-388, ST-403, ST-455 and ST-501 when filed.)

Retail License or Use Tax
Registration Number _____

Business Name _____

Period ended _____

Page 1 of _____

NOTE: No credits should be taken on this form; See Essential Information in tax booklet about claiming refund.

For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Tax	Discount	Net Amount After Discount
1. CAPITAL PROJECT TAX 34-2726						
			(A)	(B)	(C)	(D)
_____	AIKEN	1002	_____ x 1% =	_____ -	_____ =	_____
_____	DILLON	1017	_____ x 1% =	_____ -	_____ =	_____
_____	FLORENCE	1021	_____ x 1% =	_____ -	_____ =	_____
_____	GREENWOOD	1024	_____ x 1% =	_____ -	_____ =	_____
_____	HAMPTON	1025	_____ x 1% =	_____ -	_____ =	_____
_____	HORRY	1026	_____ x 1% =	_____ -	_____ =	_____
_____	NEWBERRY	1036	_____ x 1% =	_____ -	_____ =	_____
_____	ORANGEBURG	1038	_____ x 1% =	_____ -	_____ =	_____
_____	YORK	1046	_____ x 1% =	_____ -	_____ =	_____

2. SCHOOL DISTRICT TAX 34-2730						
			(A)	(B)	(C)	(D)
_____	CHEROKEE	5111	_____ x 1% =	_____ -	_____ =	_____
_____	CHESTERFIELD	5131	_____ x 1% =	_____ -	_____ =	_____
_____	CLARENDON	5140	_____ x 1% =	_____ -	_____ =	_____
_____	DARLINGTON	5161	_____ x 1% =	_____ -	_____ =	_____
_____	JASPER	5271	_____ x 1% =	_____ -	_____ =	_____
_____	LEE	5311	_____ x 1% =	_____ -	_____ =	_____
_____	LEXINGTON	5320	_____ x 1% =	_____ -	_____ =	_____
_____			_____ x 1% =	_____ -	_____ =	_____

File Electronically - See page 2 of booklet.

All pages of ST-389 must be submitted.

ST-389 WORKSHEET (If applicable)

1. Net Sales and Purchases

- from line 6 of ST-3 Worksheet
- from lines 9 and 18 of ST-388 Worksheets
- from lines 6 and 12 of ST-403 Worksheets
- from lines 9 and 18 of ST-455 Worksheets
- from lines 6 and 12 of ST-501 Worksheets

1. _____

2. Catawba Tribal Sales

- from line 4b deductions of ST-3 Worksheet
- from lines 4 and 11 deductions of ST-403 Worksheets
- from line 7b and 16b deductions of ST-455 Worksheets
- from lines 4 and 11 deductions of ST-501 Worksheets

2. _____

3. Total Sales and Purchases (Add lines 1 and 2.)

3. _____

4. Local Tax Allowable Deductions

Column A Type of Deduction	Column B Amount of Deduction
a. Catawba Sales less than \$100.00	\$ _____
b. Sales Not Subject to Local Tax	\$ _____
_____	\$ _____
_____	\$ _____

5. Total Allowable Deductions (Total Column B)

5. _____

**6. Total Net Taxable Local Sales (Line 3 minus line 5.)
Should agree with ST-389, Page 3, line 1, column A.**

6. _____

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax and/or when tax is reported on the sale of unprepared food in a county with a local tax, the total on form ST-389 will not agree with line 6.

Note: This form does not address the local taxes on sales that are collected directly by the counties or municipalities (sales of accommodations or prepared meals). It only addresses the general local taxes collected by the Department of Revenue on behalf of the counties, school districts, and the Catawba Indian tribal government.

**CAPITAL PROJECT, CATAWBA TRIBAL, SCHOOL DISTRICT AND TRANSPORTATION
NUMERICAL CODES**

As a result of specific legislation, certain counties and jurisdictions now impose additional sales and use taxes, which are identified as Capital Project, Catawba Tribal, School District or Transportation Tax. These taxes are required to be reported based upon the county or jurisdiction in which the sale consummates. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location). For your convenience, the counties and jurisdictions that currently impose these additional taxes are listed on this form with their assigned four digit processing code.

NOTE: No credits should be taken on this form; See Essential Information in tax booklet about claiming refund.

Retail License or Use Tax
Registration Number _____

Business Name _____

Period ended _____

* Page 2 of _____

For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Tax	Discount	Net Amount After Discount
3. TRANSPORTATION TAX 34-2728						
	BEAUFORT	1007	_____ x 1% =	_____ -	_____ =	_____
	CHARLESTON	1010	_____ x .005 =	_____ -	_____ =	_____
	DORCHESTER	1018	_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____

4. CATAWBA TRIBAL TAX 34-3766 Only complete this section if you are making sales on the reservation.						
	LANCASTER	1029	_____ x 7% =	_____ -	_____ =	_____
	YORK	1046	_____ x 7% =	_____ -	_____ =	_____

5. 3% TAX ON UNPREPARED FOOD 14-3715						
	STATEWIDE	0000	_____ x 3% =	_____ -	_____ =	_____

Complete this section only for sales of unprepared food which lawfully may be purchased with United States Department of Agriculture food stamps beginning October 1, 2006 and prior to November 1, 2007.

Collection of Catawba Tribal Sales Tax

The Catawba Tribal Sales Tax is set aside in a tribal trust fund for the benefit of the tribe and its members. The reservation is located in parts of York and Lancaster counties. The chart shown below illustrates the type of tax imposed and tax rate to be collected from various points of delivery.

****New Sales Tax Rate for Catawba Tribal Tax effective June 1, 2007**

Tax Chart of Applicable Tax Type and Rates on Sales to Catawba Reservation

Explanation of Applicable Deliveries	Tax Type	Tax Rate	Tax Rate
Retailers located on the reservation and making a sale (delivery) on the reservation	Tribal Tax	6%	**7%
Retailers located within the state and off the reservation making a sale (delivery) on the reservation greater than \$100.00.	Tribal Tax	6%	**7%
*Retailers located within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.	State Tax Only	*5%	*6%
*Retailers located outside the state (registered with DOR) making a sale (delivery) on the reservation	State Tax Only	*5%	*6%

***Local taxes would not be applicable in these circumstances only.**

Note: The tribal sales tax rates within the Reservation may change in the future. For additional information concerning the tribal sales tax see SC Revenue Ruling #98-18.

NOTE: No credits should be taken on this form; See Essential Information in tax booklet about claiming refund.

Retail License or Use Tax
Registration Number _____

Business Name _____

Period ended _____




* Page 3 of _____

For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Tax	Discount	Net Amount After Discount
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 List one entry per line. If additional lines for Local Option are needed, complete ST-389-A.

6. LOCAL OPTION TAX	34-2721	(A)	(B)	(C)	(D)
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____

Complete all pages of the ST-389 first, then enter totals here.

- Add Column A from pages 1, 2, 3 and all ST389-A's. 1  _____
- Add Column B from pages 1, 2, 3 and all ST389-A's..... 2 _____
- Add Column D from pages 1, 2, 3 and all ST389-A's..... 3  _____
- Penalty _____ Interest _____ OFFICE USE ONLY: _____ 4  _____
(Add Local Tax Penalty and Interest)
- Total (Add lines 3 and 4) Enter amount on line 9 of ST-3, ST-388, ST-455 or line 17 of ST-403 or ST-501. 5 _____

NOTE: Other counties may adopt local taxes at a later date.

For answers to questions pertaining to completing this form, please call (803) 898-5788.

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

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY

The four digit code(s) listed below are to be used when filing this form. Each code reflects the location at which the sale was consummated. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold; if different from the business location.)

Local Option Tax is applicable only to the counties listed below. Only names of incorporated towns are included in this listing. Other counties may be added at a later date, by referendum.

If the sale is consummated in a municipality you must use the city code, not the general county code.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	North Charleston	2656	Florence County	1021	Marlboro County	1035
Abbeville (City)*	2005	Ravenel	2745	Florence (City)*	2286	Bennettsville	2062
Calhoun Falls	2100	Rockville	2783	Coward	2175	Blenheim	2072
Donalds	2212	Seabrook Island	2812	Johnsonville	2446	Clio	2154
Due West	2216	Sullivans Island	2867	Lake City	2470	McCull	2576
Honea Path	2425	Summerville	2875	Olanta	2670	Tatum	2895
Lowndesville	2538			Pamplico	2689	McCormick County	1033
Ware Shoals	2944	Chester County	1012	Quinby	2735	McCormick (City)*	2582
		Chester (City)*	2139	Scranton	2810	Parksville	2692
Allendale County	1003	Fort Lawn	2304	Timmonsville	2897	Plum Branch	2722
Allendale (Town)*	2015	Great Falls	2354				
Fairfax	2280	Lowrys	2542	Hampton County	1025	Pickens County	1039
Sycamore	2889	Richburg	2755	Hampton (Town)*	2380	Pickens (City)*	2716
Ulmers	2910			Brunson	2082	Central	2118
		Chesterfield County	1013	Estill	2265	Clemson	2148
Bamberg County	1005	Chesterfield (Town)*	2142	Furman	2320	Easley	2230
Bamberg (Town)*	2052	Cheraw	2133	Gifford	2336	Liberty	2510
Denmark	2204	Jefferson	2444	Luray	2546	Norris	2644
Ehrhardt	2245	McBee	2570	Scotia	2807	Six Mile	2828
Govan	2346	Mount Croghan	2606	Varnville	2932		
Olar	2674	Pageland	2686	Yemassee	2985	Richland County	1040
		Patrick	2695			Arcadia Lakes	2030
Barnwell County	1006	Ruby	2790	Jasper County	1027	Blythewood	2075
Barnwell (City)*	2054	Clarendon County	1014	Hardeeville	2384	Columbia	2160
Blackville	2070	Manning	2585	Ridgeland	2765	Eastover	2235
Elko	2255	Paxville	2698			Forest Acres	2298
Hilda	2408	Summerton	2871	Kershaw County	1028	Irmo	2434
Kline	2466	Turbeville	2905	Bethune	2064	Saluda County	1041
Snelling	2835			Camden	2103	Saluda (Town)*	2801
Williston	2970	Colleton County	1015	Elgin	2250	Batesburg	2057
		Cottageville	2172			Monetta	2602
Berkeley County	1008	Edisto Beach	2243	Lancaster County	1029	Ridge Spring	2760
Charleston (City)*	2129	Lodge	2530	Lancaster (City)*	2482	Ward	2942
Bonneau	2076	Smoaks	2831	Heath Spring	2396		
Goose Creek	2342	Walterboro	2940	Kershaw	2460	Sumter County	1043
Hanahan	2382	Williams	2965			Sumter (City)*	2880
Jamestown	2442	Darlington County	1016	Laurens County	1030	Mayesville	2594
Moncks Corner	2600	Darlington (City)*	2200	Laurens (City)*	2498	Pinewood	2720
St. Stephens	2858	Hartsville	2392	Clinton	2151		
Summerville	2876	Lamar	2478	Cross Hill	2181	Williamsburg County	1045
		Society Hill	2837	Fountain Inn	2316	Andrews	2026
Calhoun County	1009			Gray Court	2350	Greeleyville	2358
Cameron	2106	Dillon County	1017	Ware Shoals	2946	Hemingway	2400
St. Matthews	2855	Dillon (City)*	2208	Waterloo	2947	Kingstree	2463
		Lake View	2474	Lee County	1031	Lane	2490
Charleston County	1010	Latta	2494	Bishopville	2066	Stuckey	2864
Charleston (City)*	2130	Edgefield County	1019	Lynchburg	2554		
Awendaw	2038	Edgefield (Town)*	2240				
Folly Beach	2292	Johnston	2448	Marion County	1034		
Hollywood	2420	North Augusta	2653	Marion (City)*	2588		
Isle of Palms	2436	Trenton	2901	Mullins	2612		
James Island	2441			Nichols	2636		
Kiawah Island	2462	Fairfield County	1020	Sellers	2813		
Lincolnton	2514	Ridgeway	2775				
McClellanville	2573	Winnsboro	2972				
Meggett	2597						
Mt. Pleasant	2609						

Special Notice

***If your sales or purchases are delivered within a city or town, you must use the CITY or TOWN code to properly identify the specific city.**