



STATE SALES, USE, AND AVIATION FUEL TAX RETURN

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

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 ink only.**

Check if address change and make corrections below.

If the area below is blank, fill in name, address, SSN or Federal Identification No.

FEI NO.

SID NO.

RETAIL LICENSE OR USE TAX
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 sale of Aviation Gasoline/Aviation Jet Fuel** (From line 3 of Sales and Use Tax Worksheet on reverse side)..... 1. ▶ .
- 2. Total Amount of Deductions (From line 8 of Worksheet)..... 2. ▶ .
- 3. Net Taxable Sales (Line 1 minus line 2)..... 3. ▶ .
- 4. Line 3 x 6% (.06)..... 4. ▶ . 6%
- 5. Taxpayer's Discount (For timely filed returns only) If your combined 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. **(Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.)** 5. ▶ .
- 6. Sales and Use Tax Net Amount Payable (Line 4 minus line 5)..... 14-4701 6. ▶ .
- 7. Penalty _____, Interest _____ 14-4702 (Add Sales and Use Tax penalty and interest. Enter total on line 7 at right.)..... 7. ▶ .

OFFICE USE ONLY: _____

- 8. Total Sales and Use Tax Due (Add lines 6 and 7)..... 8. ▶ .

AVIATION GASOLINE/AVIATION JET FUEL TAX



- 9. Gross Proceeds of Sales from the Sale of Aviation Fuel, **includes charges for Aviation Gasoline/Aviation Jet Fuel** (From line 10 of worksheet)..... 9. ▶ .
- 10. Total Amount of Deductions (From line 11 of worksheet)..... 6% 10. ▶ .
- 11. Net Taxable Sales (Line 9 minus line 10) FOR OFFICE USE ONLY 11. ▶ .
- 12. Line 11 x 6% (.06)..... 12. ▶ .
- 13. Taxpayer's Discount (Line 12 x Discount Rate) Use same discount rate as applied on line 5..... 13. ▶ . **(Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.)**
- 14. Aviation Net Amount Payable (Line 12 minus line 13)..... 14-3724 14. ▶ .
- 15. Penalty _____, Interest _____ (Add Aviation Tax penalty and interest. Enter total on line 15 at right.)..... 15. ▶ .

OFFICE USE ONLY: _____

- 16. Total Aviation Tax Due (Add lines 14 and 15)..... 16. ▶ .

LOCAL TAX

- 17. Total Taxes Due From column D, line 5, last page of form ST-389..... 17. ▶ .
- 18. Total of all Taxes Due (Add lines 8, 16, and 17)..... 18. ▶ .

IMPORTANT: Sign and date return on reverse side.

WORKSHEET

Sales and Use Tax

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

Do not include Sales of Aviation Gasoline/Aviation Jet Fuel.

1. _____

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

2. _____

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

3. _____

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-403.)

9. _____

AVIATION GASOLINE/AVIATION JET FUEL

This section is used for reporting tax on aviation gasoline and aviation jet fuel that must be sold for use in an airplane. By definition, aviation gasoline is defined, effective January 13, 2005, to also include aviation jet fuel manufactured exclusively for use in airplanes and sold for such purposes as well as gasoline manufactured exclusively for use in airplanes and sold for such purposes. However, prior to January 13, 2005, the definition of aviation gasoline did not include aviation jet fuel.

10. Gross Proceeds of Sales from the Sale of Aviation Gasoline/Aviation Jet Fuel

(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 Aviation Gasoline/Aviation Jet Fuel (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 Local Tax 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
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Internet/E-mail Address:

(See instructions)