

State of South Carolina
Department of Revenue

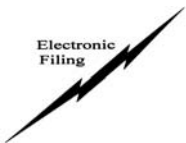
2006

SALES AND LOCAL TAXES RETURNS
Forms and Instructions

www.sctax.org

DRAFT 9/1/05

Important for 2006



**FILE
ELECTRONICALLY**
See page 2.

- E-Sales (Electronic Sales Tax System)
- 1% Sales Tax Exclusion for 85 years and older
- Claim for Refund (ST-14)

This Package Contains:

New Information - page 1
File Electronically - page 2
Stop Look and Review - page 3
Taxpayers' Bill of Rights/Collection Process - page 5
Essential Information - page 6
Step-By-Step Instructions - page 14
Form: ST-3 (State Sales and Use Tax Return)
ST-389 (Schedule for Local Taxes)
ST-8A (Resale Certificate)
ST-14 (Claim for Refund)
C-278 (Account Closing Form)
SC8822 (Change of Address/Business Location)
ST-389-A (Local Option Addendum)

**ST-3EZ
(Simplified Sales Tax Form)**

ST-3EZ is available on our website (www.sctax.org) or Fax-On-Demand (1-800-768-3676).

ST-3EZ should only be used if:

- No local taxes are due, and
- You are not located in a county that collects local tax and you do not make deliveries into a county that collects a local tax.

A SALES TAX RETURN MUST BE FILED EVEN IF NO SALES WERE MADE DURING THE FILING PERIOD. FOR ZERO GROSS SALES, YOU MAY FILE BY TELEFILE OR ESALES.

NEW INFORMATION

The following is a partial list and summary of Sales and Use Tax legislative changes for 2006. Additional legislative changes and information pertaining to Sales and Use Tax legislation is available on our website (www.sctax.org) under the subject "Tax Policy".

Warranties, Maintenance and Similar Service Contracts- Taxable

The sales and use tax is now imposed upon all sales or renewals of warranty, maintenance or similar service contracts for tangible personal property, whether or not such contracts are purchased in conjunction with the tangible personal property. Previously, such contracts were only subject to the tax if sold in conjunction with tangible personal property or if the main purpose of the contract was to receive tangible personal property. In addition, the sales and use tax does not apply to the withdrawal for use from inventory of tangible personal property for use in replacing defective parts under a warranty, maintenance or similar service contract if tax was paid on the sale or renewal of the contract and the customer is not charged for any labor or material. Effective Date: October 1, 2005

Motion Picture Production Company Incentives- Exemption

The law has been amended to exempt a motion picture production company from the payment of the state sales and use tax **and local sales and use taxes** administered and collected by the Department of Revenue on behalf of local jurisdictions on funds expended in South Carolina in connection with the filming or production of motion pictures in South Carolina. Previously, the exemption only applied to the state sales and use tax. Effective Date: May 9, 2005. For additional information see Revenue Ruling 05-7.

Sweetgrass Baskets- Exempt

Sales of sweetgrass baskets made by South Carolina artists using locally grown sweetgrass are now exempt from the sales and use tax. Effective Date: June 10, 2005

Prescription Rheumatoid Arthritis Medications- Exemption

Prescription medicines and therapeutic radiopharmaceuticals used in the treatment of rheumatoid arthritis and prescription medicines used to relieve the effects of any such treatment are exempt from the sales and use tax. Effective Date: May 31, 2005

Medicines, Medical Supplies and Diabetic Supplies/Equipment Sold to "Free Clinics"- Exemption

Prescription and over-the-counter medicines and medical supplies, including diabetic supplies, diabetic diagnostic equipment, and diabetic testing equipment, sold to health care clinics that provide medical **and** dental care without charge to all its patients are now exempt from the tax. Effective Date: June 7, 2005 (Note: previously this exemption was a temporary proviso).

Promotional Materials Distributed by Nonprofit Chambers of Commerce or Convention and Visitor Bureaus- Exemption

A sales and use tax exemption has been provided for promotional maps, brochures, pamphlets, or discount coupons for use by nonprofit chambers of commerce or convention and visitor bureaus, who are exempt from income tax according to Internal Revenue Code Section 501c. The materials must be delivered at no charge to residents of this State by means of interstate carrier, a mailing house, or the United States Post Office from locations both inside and outside the State. Effective Date: January 1, 2006

New 5% Excise Tax on Sale of Alcoholic Liquor-Exclusion

The new 5% excise tax imposed on alcoholic liquors sold by the drink is not part of the basis upon which the sales tax is calculated and is therefore not subject to the sales tax. Effective Date: January 1, 2006

Private Schools, Use Tax Exemption

This temporary proviso exempts the use tax on purchases of tangible personal property for use in primary and secondary schools, including kindergarten and early childhood education programs by schools exempt from income taxes under IRS Code Section 501(c)(3). This exemption does not apply to purchases subject to sales tax. This provision is only effective for the state fiscal year ending June 30, 2006, unless reenacted by the General Assembly.

Impositions of Local Option Taxes

- 1) **Lexington County** - a 1% School District Tax was imposed effective March 1, 2005.
- 2) **Dorchester County** - a 1% Transportation Tax was imposed effective May 1, 2005.
- 3) **Richland County** - a 1% Local Option Tax was imposed effective May 1, 2005.
- 4) **Calhoun County** - a 1% Local Option Tax was imposed effective May 1, 2005.
- 5) **Charleston County** - a ½% Transportation Tax was imposed effective May 1, 2005.

Clarendon County School District Tax

The exemption for food has been eliminated and sales of foods which are eligible to be purchased with United States Department of Agriculture food stamps are now subject to the Clarendon County School Tax effective July 1, 2005.

DRAFT

File Electronically

Electronic
Filing

The SCDOR has several convenient ways to electronically transmit your sales tax returns and payments. The process is completely paperless.



TeleFile

The SCDOR's **Business Tax TeleFile System** offers a convenient and paperless method of filing certain returns via touchtone telephone. Qualified telefilers must have zero gross proceeds of sales, rentals, use tax, and withdrawals for own use for the filing period covered. First time telefilers are required to register during the initial telephone call. To start the process, dial (803) 898-5918 and follow the instructions. For additional information, please contact us by E-Mail at www.telefile@sctax.org or call (803) 898-5111.



As an incentive to participate in ESALES or the EFT/EDI program, your discount will increase from \$3000 to \$3100 per year with your first electronic transmission.

Many taxpayers are required by law to electronically file and pay their sales returns. The Department of Revenue will notify those taxpayers whose businesses have exceeded the dollar threshold (\$15,000 or more) per month in sales tax. Voluntary participation is also encouraged.



ESALES (Internet Filing)

The **SCDOR SALES TAX SYSTEM (ESALES)** is an internet application designed to allow taxpayers a fast, free, and secure way to file and pay their sales, use, accommodations, local option, and special local taxes. To file your return electronically, visit our website at www.sctax.org and click on the ESales icon. First time filers are required to register during the initial visit.

NOTE: To be considered timely filed by SCDOR, your return with payment must be submitted by 3:00pm (EST) on the banking day prior to the due date.

The SCDOR ESALES system allows you to make payment by EFW (electronic funds withdrawal/Bank Draft) or credit card (MasterCard or VISA). ACH credit method is not an option for this program. For technical questions, call (803) 898-5111.



EFT/EDI

The Department of Revenue also offers an **EFT/EDI (Electronic Funds Transfer/Electronic Data Interchange)** Program. This program is designed to give taxpayers an inexpensive electronic way to transmit tax payments and return information for sales, use, accommodations, local option, and special local taxes.

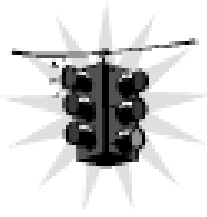
NOTE: To be considered timely filed by SCDOR, your return with payment must be submitted by 12:00pm (EST) on the banking day prior to the due date.

The EFT/EDI program utilizes software packages to transmit your return and payment information to the Department of Revenue through modem or internet connection. Payments can be made by ACH debit (bank draft) or ACH credit methods (your financial institutions software). For more information, visit our website at www.sctax.org, E-Mail us at www.businessEFT@sctax.org, or call (803) 898-5310. The registration application (D-137), can be located on our website.

For more information about any of the electronic programs listed above, go to www.sctax.org and click on the Electronic Services. Then, click on the Sales and Use link to see more details about these programs.

STOP

LOOK



REVIEW

GUIDELINES FOR AVOIDING MOST COMMON SALES TAX ERRORS & PROCESSING DELAYS

FORMS INFORMATION

- Current forms must be used.
- Blank forms may be obtained from the Fax-On-Demand systems by calling 1-800-768-3676, (803) 898-5320 (in Columbia) or visit our website at: www.sctax.org
- Computer generated forms must be pre-approved before using the form. For more information, visit our website at : www.sctax.org and click on **Forms and Instructions>Scannable Form Specifications.**

RETURN INFORMATION FOR ST-3

- Use the correct return for the period ended.
- A return must be filed for each period, even if no tax is due.
- Net taxable sales must be entered on Line 3 of the ST-3.
- Returns are due on or before the twentieth (20th) day of the month following the closing of the period covered.
- Returns post marked after the twentieth (20th) are subject to penalty and interest charges.
- Electronically filed returns require submissions prior to the 20th, see File Electronically.

FORM INFORMATION FOR ST-389

- Complete form ST-389 when deliveries or sales are made in any county that imposes a local county tax.
- Enter each local tax separately on the form with the appropriate county or municipality code.
- DO NOT collect or remit local taxes for counties that DO NOT impose a local county tax.

NOTE: You must enter the codes for county/municipalities in which your business is located and for which sales/ deliveries are made.

DISCOUNT INFORMATION

- Taxpayer's discount is only for timely filed and fully paid returns.
- Use the correct discount rate: 3% if combined tax due is less than \$100
2% if combined tax due is \$100 or more.
- The same discount rate will also apply to the local tax(es).
- See instructions for additional information relating to the maximum discount.

CREDITS (NEGATIVE FIGURES) INFORMATION

- DO NOT claim credits (negative figures) on returns or addendums.
- A claim for refund must be submitted for overpayments for tax previously paid.
- For additional information, refer to ST-14, Claim for Refund Section on the Essential Information page or call (803) 898-5788.

REMITTANCE (CHECKS)

1. Checks must be made payable to: SC DEPARTMENT OF REVENUE
2. Verify the dollar and written amount of the check.
3. Indicate type of tax, period covered and retail license number on the check.
4. Complete signature must be provided.

Your Name Your Address Any town, State Zip	_____ 20 ____
Pay to _____	\$ _____ Dollars
FOR _____	_____
123456789 123456 1234	

NEED HELP?

Telephone assistance is available from 8:30 a.m. to 5:00 p.m. EST, Monday through Friday.



1. For ordering preprinted forms - 1-803-898-5788
2. For blank/bulk forms - www.sctax.org
- 1-800-768-3676 Automated
- 1-803-898-5320 (in Columbia) Automated
3. For general information - 1-803-898-5788
4. For assistance in filing - Visit our website at www.sctax.org and click on **Electronic Services> Sales and Use>Sales Tax Form Tutorial**

Taxpayer Service Centers (Hours 8:30 a.m. to 5:00 p.m. EST)

MAIN OFFICE

Columbia Mill Building, 301 Gervais Street, P.O. Box 125, Columbia, SC 29214, **(803) 898-5000**

CHARLESTON

Southpark Office Building, 3 Southpark Circle, Suite 202, Charleston, SC 29407, **(843) 852-3600**

FLORENCE

1452 West Evans Street, P.O. Box 5418, Florence, SC 29502, **(843) 661-4850**

GREENVILLE

211 Century Drive, Suite 210-B, Greenville, SC 29607, **(864) 241-1200**

MYRTLE BEACH

1330 Howard Parkway, Myrtle Beach, SC 29577 (walk in only)

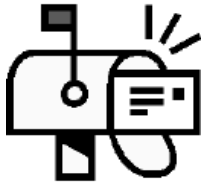
ROCK HILL

Business and Technology Center, Suite 202, 454 South Anderson Road, P.O. Box 12099, Rock Hill, SC 29731, **(803) 324-7641**



Mailing Address:

CORRESPONDENCE WITH THE SOUTH CAROLINA DEPARTMENT OF REVENUE



When writing to the Department of Revenue, always provide your retail license number or use tax registration number clearly. Do not mail correspondence with your return. Mail it separately to:

**SOUTH CAROLINA DEPARTMENT OF REVENUE
SALES TAX
COLUMBIA, SOUTH CAROLINA 29214-0101**

Do not use the preaddressed labels in this booklet when mailing correspondence as they are provided to expedite return processing and may slow correspondence handling.

Internet Access:

www.sctax.org



E-Mail

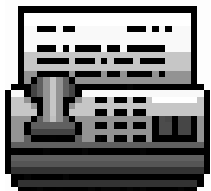
There is a space on the front of form ST-3 for your E-Mail address. If we need to contact you about your return and you would like for the Department of Revenue to contact you by E-Mail, enter your address in the space provided. If your E-Mail address changes, enter the new address on the next return due.

Listserve

Do you want to receive E-Mail notices of newsletters and hot topics related to Sales and Use Tax? We have an E-Mail notification service. Sign up for our Sales and Use Tax Listserve by visiting our Website at: **www.sctax.org**

Fax-On-Demand:

FAX ON DEMAND FORMS ORDERING
1-800-768-3676 or (in Columbia) 898-5320



The Fax on Demand system allows you to call using either your fax phone or regular touch tone phone to order single copies of forms. Dial the appropriate phone number listed above and follow the menu. If you call from your fax phone, the system faxes the forms immediately. If you use a regular touch tone phone, the system will request the fax number and will fax the forms after normal hours (11 p.m. - 8 a.m.). You may also request the fax menu, listing all information available on the Fax on Demand system. This menu will be sent to you immediately whether you are using a fax or touch tone phone. A maximum of six (6) forms may be requested in one call. The system will make three (3) attempts to fax the requested forms.

Reminder: If you do not have a plain paper fax machine, you must copy the document onto plain paper before submitting to the Department of Revenue. We will not accept returns on thermal fax paper.

Business Personal Property

All businesses are required to file a business personal property return (Form PT-100) with the Department of Revenue annually. All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for depreciation. The return is due on the last day of the fourth month following the close of the tax year. There is no provision in the law for an extension.

The following is a list of major groups of returns under the jurisdiction of the Department of Revenue and filed with the State.

Major Group 72 - Personal services
Major Group 73 - Business services
Major Group 75 - Automotive repair, services and garages
Major Group 76 - Miscellaneous repair services
Major Group 78 - Motion pictures
Major Group 79 - Amusement and recreation services, except motion pictures

Other major groups are under County jurisdiction unless exempt.

For additional information pertaining to Business Personal Property call 803-898-5222.

Taxpayers' Bill Of Rights

- You have the right to apply for relief or assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The Taxpayer Rights' Advocate is responsible for the resolution of taxpayer complaints and problems. Under certain conditions, the advocate may postpone until resolution any actions determined to cause you irreparable loss.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Collection Process

If your sales tax return is not postmarked by the 20th of the month following the close of the period, your return is considered delinquent and will be charged with the appropriate penalties and interest.

If your return is not received:

The Department of Revenue (Department) will mail out a Failure to File Notice. If you receive this notice, contact the Department or mail (includes Telefile or ESales) your return if you have not done so.

If no reply is received to the Failure to File Notice, the Department will issue an estimated assessment. Contact the Department or mail your return when you receive this notice.

Ninety (90) days after receiving the estimated assessment, a tax lien may be recorded. The tax lien will adversely affect your credit rating for 10 years. You may be unable to obtain credit or transfer property if a tax lien is filed against you. Contact the Department of Revenue.

Failure to file and/or pay taxes can result in revocation of your licenses with the Department of Revenue.

FILING REQUIREMENTS

Who must file: You are required to file form ST-3 to report any sales and use tax due in this State. Note: you must file a return even if there is no tax due for the period. (See Business Tax Telefile Instructions on page 12 for filing zero returns).

When to file: Sales and use tax returns are due on or before the twentieth (20th) day of the month following the close of the *period ended*. Examples: **(1) Monthly Filer** - January period ended - submit your return no later than February 20. **(2) Quarterly Filer** - March period ended - submit your return no later than April 20. **(3) Annual Filers** - submit your return no later than January 20.

[NOTE: you must contact the SC Department of Revenue to request a change in your filing status, such as monthly, quarterly, annually and seasonally.] **If your return is not filed and/or any taxes due are not paid by the twentieth of the month, no taxpayer discount is allowed and the return is considered delinquent; applicable penalties and interest must be calculated and paid, or an assessment will be issued. Electronically filed returns require submissions prior to the 20th. See "File Electronically" for further details.**

ST-3: STATE SALES AND USE TAX RETURN

Preprinted forms: The enclosed ST-3 forms are preprinted with your business name, address, retail license number (or use tax registration number), federal employer identification number and period covered. Please draw a line through any incorrect preprinted information, enter corrections and check the box on your return before mailing in your returns.

Deductions: There are several types of deductions from sales tax. A list of deductions is available on page 15 in this booklet.

ST-389: SCHEDULE FOR LOCAL TAXES

Tax types: The ST-389 is used for reporting the following **local** sales and use tax types and special taxes:

- Capital Project Tax
- School District Tax
- Transportation Tax
- Local Option Tax
- Property Offset Tax
- Catawba Tribal Tax

You are required to file form ST-389 to report the appropriate local sales and use tax to a county or municipality based upon sales or deliveries within the county or municipality. You are required to file form ST-389 when, (1) your business is located in a county that imposes a local tax or (2) your business delivers to a county with local tax regardless of whether your business is or is not located in a county that imposes the tax.

Deductions: There are several types of deductions for local taxes. A list of local tax deductions is available on page 17 in this booklet.

Codes: The county/municipal numerical codes applicable to local taxes are indicated on the back page of form ST-389. Codes are preprinted for those counties/jurisdictions that currently have the Capital Project Tax, School District Tax, and the Catawba Tribal Tax. You must enter the applicable county/municipality code when reporting the Local Option Tax. If the location of your business is within a municipality, use that municipality code for your location for Local Option Tax purposes. Use form **ST-389-A, Local Option**

Addendum, if you need more space in reporting the Local Option Tax.

ST-14: CLAIM FOR REFUND

If you have overpaid your sales/use tax on your return, you should file a claim for refund in the form of a letter or by using the enclosed form ST-14, Claim for Refund, and file amended (corrected) figures for the periods requested. **Do not take a credit on the sales and use tax return for any overpayments.** The claim for refund should specify: the name, address, and telephone number of the taxpayer or contact person; the appropriate taxpayer identification number(s); the tax period or date for which the tax was paid; the nature and kind of tax paid; the amount which is claimed as erroneously paid; a statement of facts and documentation supporting the refund position; a statement outlining the reasons for the claim, including any law or other authority upon which you rely; and, any other relevant information that the Department may reasonably require.

ST-8A: RESALE CERTIFICATE

The resale certificate form is used by retailers (purchasers) to purchase tax-free at wholesale, items that are to be resold. This certificate is extended by the purchaser to the seller who maintains the certificate on file as evidence that the sales transaction is not subject to the tax. It is not required that the form ST-8A be used as long as the certificate presented to the seller contains the purchaser's name, address, and retail sales tax license number. Also, it is not necessary that a certificate be extended each time a sale is made. A resale certificate should not be used by a retailer to purchase items for their own use.

C-278: ACCOUNT CLOSING FORM

When closing or selling your business, you are required by law to return your sales and use tax license to the Department of Revenue indicating the date of closing. Complete form C-278 when closing your business. You must file all returns and pay all taxes due. If you sell your business, the new owner will not be issued a new license until taxes due for that location have been paid. A change in ownership will require the new owner to complete a form SCTC-111, Business Tax Application, and remit the appropriate license tax. The SCTC-111 is available on our website at www.sctax.org.

SC8822: CHANGE OF ADDRESS/BUSINESS LOCATION

Any change of location requires that written notification be sent to the Department of Revenue by submitting form SC8822.

INFORMATION FOR SAMPLE RETURN AND WORKSHEET FOR FORMS ST-3 AND ST-389

CAROLINA GROCERY & CONVENIENCE STORE
125 CAROLINA DRIVE
ALL AMERICA, USA 99999-9999

RETAIL LICENSE NO.: 047-12345-6 (SC LOCATION: IN A COUNTY WITH A LOCAL TAX.)
FEI/SSN: 12-3456789

SALES AND PURCHASES FOR AUGUST 2006

Total Gross Proceeds of Sales	\$74,000.00
Out-Of-State Purchases Subject to Use Tax	<u>3,000.00</u>
TOTAL	\$77,000.00

SUMMARY OF NON-TAXABLE SALES AND PURCHASES

Sales for Resale	\$30,000.00
Sales to Federal Government	9,000.00
Sales Exempt During "Sales Tax Holiday"	<u>1,300.00</u>
TOTAL NON-TAXABLE SALES	\$40,300.00

SUMMARY OF TAXABLE SALES AND PURCHASES (For SC Location Off The Reservation)

<u>COUNTY WITHOUT LOCAL TAXES</u>	SALES AMOUNT
Spartanburg	\$12,000.00
Horry	<u>5,300.00</u>
TOTAL	\$17,300.00

<u>COUNTY WITH LOCAL TAXES</u>	
Blythewood (Richland County)	3,200.00
Lee	300.00
Aiken	3,500.00
North Charleston (Charleston County)	5,000.00
Hollywood (Charleston County)	7,000.00
Cherokee	<u>400.00</u>
TOTAL	\$19,400.00

TAXABLE SALES GRAND TOTAL	\$36,700.00
----------------------------------	--------------------

This illustrates a TIMELY FILED return for a MONTHLY FILER.



State of South Carolina
STATE SALES AND USE TAX RETURN

ST-3
 (Rev. 8/29/05)
 5001

Mail To: SC Department of Revenue Sales Tax Return 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 or blue ink.**

Check if address change and make corrections below.

RETAIL LICENSE OR USE TAX REGISTRATION
 047-12345-0
 FOR OFFICE USE ONLY

FOR FIELD USE ONLY

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

FEI NO. 12-3456789	SID NO.
-----------------------	---------

SAMPLE RETURN
 CAROLINA GROCERY & CONVENIENCE STORE
 125 CAROLINA DRIVE
 ALL AMERICA, USA 99999-9999

08-06
 Period Ended

SEPTEMBER 20, 2006
 File Return On or By

File Electronically - See page 2 of booklet.



COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

(No credits should be taken on this form. Please see Essential Information about claiming refunds.)

SALES AND USE TAX

CLIP CHECK HERE



1. Gross Proceeds of Sales, Rentals, Use Tax and Withdrawals for Own Use (From line 3 of Sales and Use Tax Worksheet on reverse side).....	1.	▶	77000	.	00
2. Total Amount of Deductions (From line 5 of Sales and Use Tax Worksheet).....	2.	▶	40300	.	00
3. Net Taxable Sales (Line 1 minus line 2)	3.	▶	36700	.	00
4. Tax (Line 3 x 5% (.05)).....	4.	▶	1835	.	00
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.	▶	36	.	70
6. Sales and Use Tax Net Amount Payable (Line 4 minus line 5).....	6.	▶	1798	.	30
7. Penalty _____, Interest _____ (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.	▶	1798	.	30

LOCAL TAX



Only complete this section if one of the following applies.

- your business is located in a county that imposes a local tax or
- your business delivers to a county with local tax.

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

If this section does not apply, go to line 10.

9. Total Local Taxes Due (From Column D, line 5, last page of form ST-389)	9.	▶	248	.	92
10. TOTAL AMOUNT DUE (Add lines 8 and 9)	10.	▶	2047	.	22

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. Sign and date the return.

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

Internet/E-mail Address: _____

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
----------------------	-------------------------	----------------------	------

SALES AND USE TAX WORKSHEET

- | | |
|--|---------------------|
| 1. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use | 1. <u>74,000.00</u> |
| 2. Out-of-State Purchases Subject to Use Tax | 2. <u>3,000.00</u> |
| 3. Total (Add lines 1 and 2. Enter here and on line 1 on front of return.) | 3. <u>77,000.00</u> |

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

Column A Type of Deduction	Column B Amount of Deduction
a. *Sales Exempt During "Sales Tax Holiday" _____	▶ \$ <u>1,300.00</u>
b. **Sales over \$100.00 delivered onto Catawba Reservation _____	\$ _____
c. Sales for Resale _____	\$ <u>30,000.00</u>
d. Sales to Federal Government _____	\$ <u>9,000.00</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____

5. Total Amount of Deductions (Total Column B. Enter here and on line 2 on front of return.) 5. < 40,300.00 >

6. Net Sales and Purchases (Line 3 minus line 5.) 6. 36,700.00
 If local tax is applicable, enter this amount on line 1 of the Local Tax Worksheet.

*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

**Catawba Tribal Sales-

 (See Chart on back of ST-389 for further explanation)

The Tribal Sales Tax is imposed on the delivery of tangible personal property onto the reservation by retail locations in South Carolina when the sale is greater than \$100. If the sale (delivery on the reservation) is \$100 or less, then the Tribal Sales Tax does not apply and only the 5% State sales tax applies (not local taxes). The Tribal Sales Tax is also imposed on the delivery of tangible personal property on the reservation by retail locations located on the reservation, regardless of the amount of the sale. The Tribal Sales Tax is not imposed on deliveries onto the reservation by retail locations located outside of South Carolina and registered with the Department to collect the State tax; however, these deliveries are subject to the 5% state use tax (not local taxes).

Sales subject to the Catawba Tribal Sales Tax must be included with all other sales in gross proceeds on Line 1 of worksheet on the ST-3 form but are deducted on Line 4b of the ST-3 worksheet and added to Line 2 on the ST-389 local tax worksheet. Remember, individual sales made onto the reservation of \$100 or less by retailers located off the reservation are subject to the State sales tax and would not be deducted in this manner.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SCHEDULE FOR LOCAL TAXES

ST-389

(Rev. 8/29/05)

5063

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

Retail License or Use Tax

Registration Number 047-12345-0

CAROLINA GROCERY & CONVENIENCE STORE

Business Name

Period ended 08-06

Page 1 of 3

SAMPLE RETURN

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	Local Tax	Discount	Net Amount After Discount
1. CAPITAL PROJECT TAX 34-2726						
	AIKEN	1002	3,500.00 x 1% =	35.00	.70	34.30
	ALLENDALE	1003	x 1% =	-	=	
	DILLON	1017	x 1% =	-	=	
	HAMPTON	1025	x 1% =	-	=	
	NEWBERRY	1036	x 1% =	-	=	
	ORANGEBURG	1038	x 1% =	-	=	
	YORK	1046	x 1% =	-	=	
			x 1% =	-	=	
			x 1% =	-	=	

2. SCHOOL DISTRICT TAX 34-2730						
			(A)	(B)	(C)	(D)
	CHEROKEE	5111	400.00 x 1% =	4.00	.08	3.92
	CHESTERFIELD	5131	x 1% =	-	=	
	CLARENDON	5140	x 1% =	-	=	
	DARLINGTON	5161	x 1% =	-	=	
	JASPER	5271	x 1% =	-	=	
	LEXINGTON	5320	x 1% =	-	=	
			x 1% =	-	=	
			x 1% =	-	=	

File Electronically - See page 2 of booklet.

Both pages of ST-389 must be submitted.

**LOCAL TAX WORKSHEET
(If applicable)**

1. Net Sales and Purchases (From line 6 of Sales and Use Tax Worksheet.)	1. <u>36,700.00</u>
2. Catawba Tribal Sales (From line 4b Deductions of Sales and Use Tax Worksheet.)	2. _____
3. Total Sales and Purchases (Add lines 1 and 2.)	3. <u>36,700.00</u>

SAMPLE RETURN

4. Local Tax Allowable Deductions

Column A Type of Deduction	Column B Amount of Deduction
a. <u>Catawba Sales less than \$100.00</u>	\$ _____
b. <u>Sales Not Subject to Local Tax</u>	\$ <u>17,300.00</u>

5. Total Allowable Deductions (Total Column B)	5. <u>17,300.00</u>
6. Total Net Taxable Local Sales (Line 3 minus line 5.)	6. <u>19,400.00</u>

Should agree with ST-389, Page 3, line 1, column A.

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one 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, TRANSPORTATION AND PROPERTY OFFSET 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, Transportation or Property Offset 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.

CAROLINA GROCERY & CONVENIENCE STORE Retail License or Use Tax
Registration Number 047-12345-0
Business Name

Period ended 08-06 * Page 2 of 3

SAMPLE RETURN

For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
3. TRANSPORTATION TAX 34-2728						
	CHARLESTON	1010	12,000.00 x .005 =	60.00	-	58.80
	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% =	-	-	
			x 1% =	-	-	
			x 1% =	-	-	
			x 1% =	-	-	

4. CATAWBA TRIBAL TAX 34-3766 **Only complete this section if you are making sales on the reservation.**

	Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
	LANCASTER	1029	x 6% =	-	-	
	YORK	1046	x 6% =	-	-	

5. PROPERTY OFFSET TAX

	Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
XXXXXXXXXX	XXXXXXXXXX	XXXXX	XXXXXXXXXX x _ =	XXXXXXX	-	XXXXXXXXXX

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.

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

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

***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.

CAROLINA GROCERY & CONVENIENCE STORE Retail License or Use Tax
Registration Number 047-12345-0
Business Name

Period ended 08-06 * Page 3 of 3

For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
---------------------	--------------------------------	------	--------------------	-----------	----------	---------------------------

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)
LEE	1031	300.00 x 1% =	3.00 -	.06 =	2.94
BLYTHEWOOD	2075	3,200.00 x 1% =	32.00 -	.64 =	31.36
N. CHARLESTON	2056	5,000.00 x 1% =	50.00 -	1.00 =	49.00
HOLLYWOOD	2420	7,000.00 x 1% =	70.00 -	1.40 =	68.60
		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.

- 1. Total Column A from pages 1, 2, 3 and all ST389-A's. 1 ▶ 31,400.00
- 2. Total Column B from pages 1, 2, 3 and all ST389-A's..... 2 254.00
- 3. Total Column D from pages 1, 2, 3 and all ST389-A's..... 3 ▶ 248.92
- 4. Penalty _____ Interest _____ OFFICE USE ONLY: _____ 4 ▶ _____
(Add Local Tax Penalty and Interest)
- 5. Total (Add lines 3 and 4) Enter amount on line 9, ST-3 or line 17, ST-388 or ST-403. 5 248.92

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	Ravenel	2745	Olanta	2670	McCormick County	1033
Abbeville (City)*	2005	Rockville	2783	Pamplico	2689	McCormick (City)*	2582
Calhoun Falls	2100	Seabrook Island	2812	Quinby	2738	Parksville	2692
Donalds	2212	Sullivans Island	2867	Scranton	2810	Plum Branch	2722
Due West	2216	Summerville	2875	Timmonsville	2897		
Honea Path	2425					Pickens County	1039
Lowndesville	2538	Chester County	1012	Hampton County	1025	Pickens (City)*	2716
Ware Shoals	2944	Chester (City)*	2139	Hampton (Town)*	2380	Central	2118
		Fort Lawn	2304	Brunson	2082	Clemson	2148
Allendale County	1003	Great Falls	2354	Estill	2265	Easley	2230
Allendale (Town)*	2015	Lowrys	2542	Furman	2320	Liberty	2510
Fairfax	2280	Richburg	2755	Gifford	2336	Norris	2644
Sycamore	2889			Luray	2546	Six Mile	2828
Ulmers	2910	Chesterfield County	1013	Scotia	2807		
		Chesterfield (Town)*	2142	Varnville	2932	Richland County	1040
Bamberg County	1005	Cheraw	2133	Yemassee	2985	Arcadia Lakes	2030
Bamberg (Town)*	2052	Jefferson	2444			Blythewood	2075
Denmark	2204	McBee	2570	Jasper County	1027	Columbia	2160
Ehrhardt	2245	Mount Croghan	2606	Hardeeville	2384	Eastover	2235
Govan	2346	Pageland	2686	Ridgeland	2765	Forest Acres	2298
Olar	2674	Patrick	2695			Irmo	2434
		Ruby	2790	Kershaw County	1028		
Barnwell County	1006	Clarendon County	1014	Bethune	2064	Saluda County	1041
Barnwell (City)*	2054	Manning	2585	Camden	2103	Saluda (Town)*	2801
Blackville	2070	Paxville	2698	Elgin	2250	Batesburg	2057
Elko	2255	Summerton	2871			Monetta	2602
Hilda	2408	Turbeville	2905	Lancaster County	1029	Ridge Spring	2760
Kline	2466			Lancaster (City)*	2482	Ward	2942
Snelling	2835	Colleton County	1015	Heath Spring	2396		
Williston	2970	Cottageville	2172	Kershaw	2460	Sumter County	1043
		Edisto Beach	2243			Sumter (City)*	2880
Berkeley County	1008	Lodge	2530	Laurens County	1030	Mayesville	2594
Charleston (City)*	2129	Smoaks	2831	Laurens (City)*	2498	Pinewood	2720
Bonneau	2076	Walterboro	2940	Clinton	2151		
Goose Creek	2342	Williams	2965	Cross Hill	2181	Williamsburg County	1045
Hanahan	2382	Darlington County	1016	Fountain Inn	2316	Andrews	2026
Jamestown	2442	Darlington (City)*	2200	Gray Court	2350	Greeleyville	2358
Moncks Corner	2600	Hartsville	2392	Ware Shoals	2946	Hemingway	2400
St. Stephens	2858	Lamar	2478	Waterloo	2947	Kingstree	2463
Summerville	2876	Society Hill	2837			Lane	2490
				Lee County	1031	Stuckey	2864
Calhoun County	1009	Dillon County	1017	Bishopville	2066		
Cameron	2106	Dillon (City)*	2208	Lynchburg	2554		
St. Matthews	2855	Lake View	2474				
		Latta	2494	Marion County	1034		
Charleston County	1010	Edgefield County	1019	Marion (City)*	2588		
Charleston (City)*	2130	Edgefield (Town)*	2240	Mullins	2612		
Awendaw	2038	Johnston	2448	Nichols	2636		
Folly Beach	2292	North Augusta	2653	Sellers	2813		
Hollywood	2420	Trenton	2901				
Isle of Palms	2436			Marlboro County	1035		
Kiawah Island	2462	Florence County	1021	Bennettsville	2062		
Lincolnton	2514	Florence (City)*	2286	Blenheim	2072		
McClellanville	2573	Coward	2175	Clio	2154		
Meggett	2597	Johnsonville	2446	McColl	2576		
Mt. Pleasant	2609	Lake City	2470	Tatum	2895		
North Charleston	2656						

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.**

STEP-BY-STEP INSTRUCTIONS FOR ST-3/ST-389

(Rev. 9/1/05)



Please read this section before completing your form.

All entries must be typed or hand printed, clearly and legibly. If using a **non-preprinted form**, see the introduction section under **Essential Information** for instructions.

If you have a retail license or a use tax registration, you are **required to file** a tax return **even if there is NO TAX DUE** for the period. For zero returns, see Business Tax Telefile instructions.

WHEN FILING "NO SALES" RETURNS, please enter **zeroes** on lines 1 and 3 only on the ST-3.

COMPLETE THE SALES AND USE TAX WORKSHEET ON THE BACK OF THE ST-3 BEFORE MAKING ENTRIES ON LINES 1 THROUGH 8.

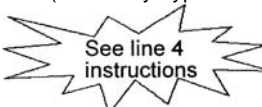
IMPORTANT: If it is determined that no entry is needed on a line (other than lines 1 and 3), PLEASE LEAVE LINE BLANK. Do not write on the lines that do not pertain to you.

STEP 1

COMPLETING THE SALES AND USE TAX WORKSHEET

SAMPLE SALES AND USE TAX WORKSHEET (from the back of ST-3)

Sales and Use Tax

1. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use		1. <u>74,000.00</u>
2. Out-of-State Purchases Subject to Use Tax		2. <u>3,000.00</u>
3. Total (Add lines 1 and 2. Enter here and on line 1 on front of return.)		3. <u>77,000.00</u>
4. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)		
Column A Type of Deduction	 Column B Amount of Deduction	
a. Sales Tax Holiday	\$ <u>1,300.00</u>	
b. Sales over \$100.00 delivered onto Catawba Reservation (See back of ST-389 for explanation)	\$ _____	
c. Sales for Resale	\$ <u>30,000.00</u>	
d. Sales to Federal Government	\$ <u>9,000.00</u>	
5. Total Amount of Deductions (Total Column B. Enter here and on line 2 on front of return.)		5. <u>< 40,300.00 ></u>
6. Net Sales and Purchases (Line 3 minus line 5.) If local tax is applicable, enter this amount on line 1 of the Local Tax Worksheet.		6. <u>36,700.00</u>

SAMPLE

SALES AND USE TAX WORKSHEET INSTRUCTIONS

LINES 1 through 6

Line 1: Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use

Enter the total amount of all sales (taxable and nontaxable), leases and/or rentals of tangible personal property made by the business for the reporting period. Nontaxable sales are to be deducted on line 5. **DO NOT INCLUDE THE AMOUNT OF SALES TAX COLLECTED.**

You must also report purchases of tangible personal property (merchandise, equipment, etc.) purchased tax free at wholesale, but used by you and/or your employees. When purchasing merchandise out-of-state, there may be circumstances when additional tax is due. To determine if you owe additional tax, contact the South Carolina Department of Revenue.

Line 2: Out-of-State Purchases Subject to Use Tax

Enter the total purchases of tangible personal property purchased from an out-of-state retailer who did not collect South Carolina use tax. If the tax rate in your county is greater than the tax rate paid out-of-state, contact SC DOR for additional information.

Line 3: Total

Add lines 1 and 2. Enter total here and on Line 1 on the front of ST-3.

Line 4: Sales and Use Allowable Deductions

To claim a deduction relating to a sale, the sales transaction must be reported on line 1 or 2 of this worksheet. Enter the type of deduction (see list below) in Column A and the dollar amount of the sale in Column B. South Carolina law provides for a deduction from gross proceeds of sales those items specifically exempt from tax. The list below is used to

identify some of the items to be shown as a deduction. Any amount claimed as a deduction on your return must be itemized in Column A and B of this worksheet. You are required to maintain records that will support all deductions claimed on this return. **A further explanation of deductions is available by obtaining a copy of the South Carolina Sales and Use Tax Code of Laws by contacting the Department's Main Office, the Taxpayer Service Centers or visit our website: www.sctax.org>Law and Policy**

Examples of Allowable Deductions: (Not all inclusive)

- Sales for resale
- Out-of-state sales
- Exemptions:
 - Manufacturing
 - Agriculture
 - Federal Government
 - Medicine and prosthetic devices (by prescription)
 - Diabetic Supplies (by written authorization)
 - Gasoline sales
- Installation charges (separately state on invoice)

- Trade-ins
- Excess over tax cap
- Mobile Home (35% of mobile home sales)
- Food purchased with food stamps
- Sales Tax Holiday exempt sales
- 1% tax reduction for purchases made by individuals age 85 and older for their own use
- NOTE:** This 1% tax reduction does not apply to local tax calculation.

Line 5: Total Amount of Deductions (Total Column B. Enter here and line 2 on front of return)

Line 6: Net Sales and Purchases (Line 3 minus line 5)

STEP 2 ST-3 - Calculation of 5% Sales and Use Tax

SAMPLE SALES AND USE TAX INSTRUCTIONS

SALES AND USE TAX

<p>1. Gross Proceeds of Sales, Rentals, Use Tax and Withdrawals for Own Use (From line 3 of Sales and Use Tax Worksheet on reverse side)</p> <p>2. Total Amount of Deductions (From line 5 of Sales and Use Tax Worksheet)</p> <p>3. Net Taxable Sales (Line 1 minus line 2)</p> <p>4. Tax (Line 3 x 5% (.05))</p> <p>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.)</p> <p>6. Sales and Use Tax Net Amount Payable (Line 4 minus line 5)</p> <p>7. Penalty _____, Interest _____ (Add Sales and Use Tax penalty and interest. Enter total on line 7 at right.)</p> <p>OFFICE USE ONLY: _____</p> <p>8. Total Sales and Use Tax Due (Add lines 6 and 7)</p>	▶	1	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">7</td> <td style="width: 20px; height: 20px; text-align: center;">7</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> </tr> </table>				7	7	0	0	0	0	0	0	0	0	0	0	0	0	0	.	0	0	
			7	7	0	0	0	0	0	0	0	0	0	0	0	0	0								
<p>2. Total Amount of Deductions (From line 5 of Sales and Use Tax Worksheet)</p>	▶	2	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">4</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">3</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> </tr> </table>				4	0	3	0	0	0	0	0	0	0	0	0	0	0	0	.	0	0	
			4	0	3	0	0	0	0	0	0	0	0	0	0	0	0								
<p>3. Net Taxable Sales (Line 1 minus line 2)</p>	▶	3	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">3</td> <td style="width: 20px; height: 20px; text-align: center;">6</td> <td style="width: 20px; height: 20px; text-align: center;">7</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> </tr> </table>				3	6	7	0	0	0	0	0	0	0	0	0	0	0	0	.	0	0	
			3	6	7	0	0	0	0	0	0	0	0	0	0	0	0								
<p>4. Tax (Line 3 x 5% (.05))</p>	▶	4	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">8</td> <td style="width: 20px; height: 20px; text-align: center;">3</td> <td style="width: 20px; height: 20px; text-align: center;">5</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> </tr> </table>				1	8	3	5	0	0	0	0	0	0	0	0	0	0	0	.	0	0	
			1	8	3	5	0	0	0	0	0	0	0	0	0	0	0								
<p>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.)</p>	▶	5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">3</td> <td style="width: 20px; height: 20px; text-align: center;">6</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> </tr> </table>							3	6	0	0	0	0	0	0	0	0	0	0	.	7	0	
						3	6	0	0	0	0	0	0	0	0	0	0								
<p>6. Sales and Use Tax Net Amount Payable (Line 4 minus line 5)</p>	▶	6	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">7</td> <td style="width: 20px; height: 20px; text-align: center;">9</td> <td style="width: 20px; height: 20px; text-align: center;">8</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> </tr> </table>				1	7	9	8	0	0	0	0	0	0	0	0	0	0	0	.	3	0	
			1	7	9	8	0	0	0	0	0	0	0	0	0	0	0								
<p>7. Penalty _____, Interest _____ (Add Sales and Use Tax penalty and interest. Enter total on line 7 at right.)</p>	▶	7	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																				.		
<p>8. Total Sales and Use Tax Due (Add lines 6 and 7)</p>	▶	8	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">7</td> <td style="width: 20px; height: 20px; text-align: center;">9</td> <td style="width: 20px; height: 20px; text-align: center;">8</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> </tr> </table>				1	7	9	8	0	0	0	0	0	0	0	0	0	0	0	.	3	0	
			1	7	9	8	0	0	0	0	0	0	0	0	0	0	0								

5%

14-3701
14-3702

IMPORTANT: If it is determined that no entry is needed on a line, **PLEASE LEAVE LINE BLANK.** Do not write on the lines that do not pertain to you.

Line 1 Gross Proceeds of Sales: Enter the gross proceeds of sales, rentals, use tax and withdrawals of Inventory for own use. Enter the total from line 3 of your worksheet. Do **not** include sales tax collected in this amount.

Line 2 Total Amount of Deductions: Enter the total amount of deductions from line 5 of your worksheet.

Line 3 Net Taxable Sales: Subtract line 2 from line 1.

Line 4 Tax: Multiply line 3 x 5% (.05).

Line 5 Taxpayer's Discount: A taxpayer's discount may be claimed when the return is filed and the tax due is paid in full on or before the due date of the return. **No discount** is allowed if the return **or** payment is received after the due date. The discount is computed as follows:

If your combined tax liability (line 4, ST-3 and line 2, Column B last page of ST-389) is less than \$100, the discount rate is 3% (.03) of line 4. If the total is \$100 or more, the discount rate is 2% (.02) of line 4. Deduct this amount from line 4.

Note: Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales/use and local taxes. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state

out-of-state retailers who cannot be required to register for sales and use tax but who voluntarily register to collect and remit the tax. However you must receive prior approval from the Department of Revenue for the \$10,000 discount.

Line 6 Sales and Use Tax Net Amount Payable: Line 4 minus 5.

Line 7 Penalty and Interest: Enter the total of Penalty and Interest, from calculations below or visit our website: www.sctax.org and click on **P and I Calculator** (under Taxes and Licenses).

PENALTY FOR FAILURE TO FILE A RETURN: Five percent (.05) of the amount of tax due (from line 4 on the front of the return) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) of the amount of tax due.

PENALTY FOR FAILURE TO PAY TAX DUE: The penalty is one-half of one percent (.005) of the amount of tax due (the total of line 4 on the front of the return) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) of the amount of tax due. The penalty for failure to file and pay must be combined and entered as a total on line 7.

INTEREST: Interest is assessed in accordance with Sections 6621 and 6622 of the Internal Revenue Code. Rates are based on the prime rate, subject to change quarterly and are compounded daily.

Line 8 Total Sales and Use Tax: Enter the total of lines 6 and 7.

STEP 3 ST-389 - COMPLETING THE LOCAL TAX WORKSHEET

WOULD LOCAL TAX APPLY?

Only complete this section if one of the following applies:

- Your business is located in a county that imposes a local tax, even if the local tax due is zero.
- Your business delivers to county with local tax, regardless of whether your business is or is not located in a county that imposes a local tax.



If this does not apply, go to **STEP 6**.

SAMPLE LOCAL TAX WORKSHEET (from the back of form ST-389)

Local Taxes

- | | |
|---|---------------------|
| 1. Net Sales and Purchases (From line 6 of Sales and Use Tax Worksheet.) | 1. <u>36,700.00</u> |
| 2. Catawba Tribal Sales (Enter line 4b deductions of Sales and Use Tax Worksheet.) | 2. _____ |
| 3. Total Sales and Purchases (Add lines 1 and 2.) | 3. <u>36,700.00</u> |

4. **Local Tax Allowable Deductions**

Column A Type of Deduction	Column B Amount of Deduction
<u>a. Catawba Sales less than \$100.00</u>	\$ _____
<u>b. Sales Not Subject to Local Tax</u>	\$ <u>17,300.00</u>
_____	\$ _____

SAMPLE

- | | |
|--|---------------------|
| 5. Total Allowable Deductions (Total Column B) | 5. <u>17,300.00</u> |
| 6. Total Net Taxable Local Sales (Line 3 minus line 5.)
Should agree with ST-389, Page 3, line 1, column A. | 6. <u>19,400.00</u> |

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax, the total on form ST-389 will not agree with line 6.

LOCAL TAX WORKSHEET INSTRUCTIONS

Complete this section of the return if you sold, purchased or delivered property for use in a county with a local tax.

This worksheet is to assist you in determining the proper amount required to be allocated on Form ST-389.

Line 1 Net Sales and Purchases:

Enter amount from line 6 of sales and use tax worksheet.

Line 2. Catawba Tribal Sales:(Enter line 4b deductions of Sales and Use Tax Worksheet.)

The tribal sales tax is required to be reported on the ST-389 form only.

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

Line 4 Local Tax Allowable Deductions:

Enter those sales that are not subject to local taxes or a tribal sales tax. All deductions should be itemized under column A, with the deduction amount shown in column B.

Certain transactions are taxable for the state's 5% Sales and Use Tax, but are exempt from SC local sales and use tax. Some examples are:

- Deliveries to counties without local tax
- Quarterly and annual filers remitting tax on the first reporting period after the implementation date may use the worksheet to calculate the amounts not subject to the local tax
- Taxable portion of all sales which fall under the \$300 maximum tax. (i.e. automobiles, mobile homes, etc.)

This is not a complete listing of Local Tax exemptions. You may contact the South Carolina Department of Revenue at (803) 898-5788 for additional information, if you have questions regarding these exemptions.

Enter the total allowable deductions from Column B on line 4.

Line 5 Total Deductions from Column B of Worksheet

Line 6 Total Net Taxable Local Sales: (Subtract line 5 from line 3)

Total should agree with Column A, line 1, last page of ST-389.

Note: If your sales, purchases and withdrawals are used or delivered in a county with more than one local tax, the taxable amount on line 1, last page of ST-389 may not agree with net taxable local sales.

INSTRUCTIONS FOR COMPLETING FORM ST-389, pages 1 and 2

The new Form ST-389 is a three part form with Capital Projects, and School District taxes reported on **page 1**; Transportation, Catawba and Property Offset tax reported on **page 2**. The names and codes for these taxes are preprinted only on pages 1 and 2. Local Option taxes are required to be reported on **page 3**.

Use instructions below to complete Columns A, B, C, and D for special local taxes listed on pages 1 and 2.

STEP 4 ST-389 - CALCULATING LOCAL TAX

ILLUSTRATION A:

1. CAPITAL PROJECT TAX			34-2726	(A)	(B)	(C)	(D)
For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount	
_____	AIKEN	1002	3,500.00 x 1% =	35.00	.70	34.30	
_____	YORK	1046	x 1% =	-	-		
_____	NEWBERRY	1036	x 1% =	-	-		
_____	ORANGEBURG	1038	x 1% =	-	-		

2. SCHOOL DISTRICT TAX			34-2730	(A)	(B)	(C)	(D)
For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount	
_____	CHEROKEE	5111	400.00 x 1% =	4.00	.08	3.92	
_____	CHESTERFIELD	5131	x 1% =	-	-		
_____	CLARENDON	5140	x 1% =	-	-		
_____	DARLINGTON	5161	x 1% =	-	-		
_____	JASPER	5271	x 1% =	-	-		
_____	LEXINGTON	5320	x 1% =	-	-		

Column A Taxable Sales and Purchases: Enter net taxable sales or purchases made for each county or jurisdiction. The example on page 17 shows (Illustration A) Charleston retailer with his sales delivered in the counties of Aiken and Cherokee. The retailer also has sales delivered in other counties, such as, Lee and Richland (municipality of Blythewood) counties in addition to sales in Charleston County. It is important to note that all applicable taxes of each county should be listed on the ST-389 under the proper tax types required to be reported for that particular county.

Credits are not allowed to be taken on this form. (See Claim for Refund section located in this booklet under Essential Information page).

Column B Local Tax: Multiply Column A by the applicable tax rate and enter results in Column B for each county or jurisdiction. For purposes of the example provided, Aiken County sales are subject to a 1% Capital Projects Tax and Cherokee County sales are subject to 1% School District Sales and Use tax (reported on page 1 of ST-389). This example, also, illustrates sales in Charleston County which is subject to two local taxes (Transportation and Local Option). Each tax type is required to be reported separately on the ST-389. The ½% Transportation tax is reported on Page 2 (See Illustration B) and the 1% Local Option is reported on page 3 (See Illustration C).

Column C Discount: A taxpayer discount may be claimed when the return is filed and tax is paid in full on or before the due date of the return. No discount is allowed if the return or payment is received after the due date. The discount is computed by multiplying the tax amount of Column B by the applicable discount rate (Column B x Discount Rate).

Note: Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales /use and local tax. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state retailers who cannot be required to register for sales and use tax but who voluntarily register to collect and remit the tax. However you must receive prior approval from the Department of Revenue for the \$10,000 discount.

Column D Net Amount After Discount: (Column B minus Column C) Enter total in Column D for each applicable tax to be reported.

ILLUSTRATION B:

3. TRANSPORTATION TAX		34-2728	(A)	(B)	(C)	(D)			
_____	CHARLESTON	1010	12,000.00	x .005 =	60.00	-	.120	=	58.80
_____	DORCHESTER	1018	_____	x 1% =	_____	-	_____	=	_____

Name of County or Jurisdiction: Column A of page 19 is used to identify a particular county or municipality where delivery takes place in a county with a local option tax. If your business reports a local option tax for a county, you must use the municipality or county name and code that show the location where the property is delivered within the county. A list of counties with their municipality names and codes can be found on the reverse side of Form ST-389. Enter the name of the county or municipality and its code based upon sales or deliveries within a particular location or municipality. For Charleston County the proper tax types would be Transportation and Local Option tax.

For purposes of this example, illustration C shows Charleston County retailer reporting sales subject to a 1% Local Option tax for municipalities of Hollywood and North Charleston on page 3 and illustration B shows the half percent (.005) Transportation on page 2. Other Local Option locations reported shows Lee County, and Blythewood (municipality in Richland County).

If additional lines are needed, use the ST-389 A (Addendum) located in your booklet and our website (www.sctax.org). **ONLY ONE ENTRY PER LINE IS ALLOWED.**

ILLUSTRATION C:

6. LOCAL OPTION TAX	34-2721		(A)	(B)	(C)	(D)
For Office Use Only	Name of County or Jurisdiction	Code (See back of form)	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
	LEE	1031	300.00 x 1% =	3.00	.06	2.94
NOTE: Sales delivered to other local option jurisdiction/city/municipality.						
	BLYTHEWOOD	2075	3,200.00 x 1% =	32.00	.64	31.36
	N CHARLESTON	2056	5,000.00 x 1% =	50.00	1.00	49.00
NOTE: Sales at your location, if you are in a local option jurisdiction						
	HOLLYWOOD	2420	7,000.00 x 1% =	70.00	1.40	68.60

1. Total Column A from pages 1, 2, 3 and all ST389-A's. 1. 31,400.00
2. Total Column B from pages 1, 2, 3 and all ST389-A's. 254.00
3. Total Column D from pages 1, 2, 3 and all ST389-A's. 3 248.92
4. Penalty _____ Interest _____ OFFICE USE ONLY: _____ 4
(Add Local Tax Penalty and Interest)
5. Total (Add lines 3 and 4) Enter amount on line 9, ST-3 or line 17, ST-388 or ST-403. 5 248.92

INSTRUCTIONS FOR COMPLETING LOCAL OPTION PORTION OF FORM ST-389, Page 3

Local Option taxes are to be reported on **page three of the ST-389 and if applicable, ST-389-A.**

Code: Enter the code for the named county or municipality based upon codes identified on the back of the Form ST-389. Use instructions below to complete Columns A, B, C, and D for Local Option Tax.

Column A - Net Taxable Amount: Enter net taxable sales or purchases made for each county or municipality. Credits are not allowed to be taken on this form. (See Claim for Refund section located in this booklet under Essential Information page).

Column B - Local Tax: Multiply Column A by 1% (.01) and enter results in Column B for each county or municipality.

Column C - Discount: A taxpayer's discount may be claimed when the return is filed and the tax due is paid in full on or before the due date of the return. **No discount** is allowed if the return or payment is received after the due date. The discount is computed as follows:

Column B times Discount Rate (Use the same discount rate as used on line 5 of form ST-3).

Note: Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales /use and local tax. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state retailers who cannot be required to register for sales and use tax but who voluntarily register to collect and remit the tax. However you must receive prior approval from the Department of Revenue for the \$10,000 discount.

Column D - Net Amount After Discount: Column B minus Column C.

Line 1: Enter total of all net taxable sales listed in Column A of the ST-389 and ST-389-A if applicable, on line 1 on bottom of page 3. Be sure to include total of all entries from all pages. For additional entries, reproductions of page 3 are permissible or you may reproduce ST-389-A located in the back of the booklet.

Line 2: Add all local taxes due and enter total of Column B, on line 2 of last page.

Line 3: Add all net amounts in Column D.

Line 4: Enter the total of Penalty and Interest, from calculations below or visit our website: www.sctax.org

PENALTY FOR FAILURE TO FILE A RETURN: Five percent (.05) of the amount of local tax due (on line 2) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) of the amount of tax due.

PENALTY FOR FAILURE TO PAY TAX DUE: The penalty is one-half of one percent (.005) of the amount of local tax due (on line 2) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) of the amount of tax due.

The penalty for failure to file and pay must be combined and entered as a total on line 4.

INTEREST: Interest is assessed in accordance with Sections 6621 and 6622 of the Internal Revenue Code. Rates are based on the prime rate, subject to change quarterly and are compounded daily.

Line 5: Add lines 3 and 4. Enter the total of Column D from line 5 on ST-3 line 9.

Make a copy of the completed Form ST-389 for your records.

Reminder: All pages of Form ST-389 must be attached to appropriate state form.

STEP 5 ST-3 - ENTERING LOCAL TAX

LOCAL TAX

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

If this section does not apply, go to line 10.

9. Total Local Taxes Due (From Column D, line 5, last page of form ST-389) 9 2 4 8 . 9 2

STEP 6 ST-3 - DETERMINE TOTAL AMOUNT DUE

10. TOTAL AMOUNT DUE (Add lines 8 and 9) 10 2 0 4 7 . 2 2

STEP 7 ST-3 - SIGNATURE

Sign and date your return on the ST-3.

DON'T FORGET — Returns are past due if postmarked after the 20th of the month.

If you are not using preprinted forms and it is necessary to use blank forms, be sure to include your social security number or Federal Employer Identification number in the space provided on the form.

SALES AND USE TAX WORKSHEET

1. **Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use** 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. **Sales and Use Tax Allowable Deductions** (Itemize by Type of Deduction and Amount of Deduction)

Column A Type of Deduction	Column B Amount of Deduction
a. *Sales Exempt During "Sales Tax Holiday"	▶ \$ _____
b. **Sales over \$100.00 delivered onto Catawba Reservation	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

5. **Total Amount of Deductions** (Total Column B. Enter here and on line 2 on front of return.) 5. < _____ >

6. **Net Sales and Purchases** (Line 3 minus line 5.) 6. _____
 If local tax is applicable, enter this amount on line 1 of the Local Tax Worksheet.

*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

**Catawba Tribal Sales- (See Chart on back of ST-389 for further explanation)

The Tribal Sales Tax is imposed on the delivery of tangible personal property onto the reservation by retail locations in South Carolina when the sale is greater than \$100. If the sale (delivery on the reservation) is \$100 or less, then the Tribal Sales Tax does not apply and only the 5% State sales tax applies (not local taxes). The Tribal Sales Tax is also imposed on the delivery of tangible personal property on the reservation by retail locations located on the reservation, regardless of the amount of the sale. The Tribal Sales Tax is not imposed on deliveries onto the reservation by retail locations located outside of South Carolina and registered with the Department to collect the State tax; however, these deliveries are subject to the 5% state use tax (not local taxes).

Sales subject to the Catawba Tribal Sales Tax must be included with all other sales in gross proceeds on Line 1 of worksheet on the ST-3 form but are deducted on Line 4b of the ST-3 worksheet and added to Line 2 on the ST-389 local tax worksheet. Remember, individual sales made onto the reservation of \$100 or less by retailers located off the reservation are subject to the State sales tax and would not be deducted in this manner.



DRAFT 4

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SCHEDULE FOR LOCAL TAXES

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

ST-389

(Rev. 8/29/05)
5063

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	Local Tax	Discount	Net Amount After Discount
1. CAPITAL PROJECT TAX 34-2726			(A)	(B)	(C)	(D)
	AIKEN	1002	_____ x 1% =	_____ -	_____ =	_____
	ALLENDALE	1003	_____ x 1% =	_____ -	_____ =	_____
	DILLON	1017	_____ x 1% =	_____ -	_____ =	_____
	HAMPTON	1025	_____ x 1% =	_____ -	_____ =	_____
	NEWBERRY	1036	_____ x 1% =	_____ -	_____ =	_____
	ORANGEBURG	1038	_____ x 1% =	_____ -	_____ =	_____
	YORK	1046	_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ 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% =	_____ -	_____ =	_____
	LEXINGTON	5320	_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____

File Electronically - See page 2 of booklet.

Both pages of ST-389 must be submitted.

LOCAL TAX WORKSHEET (If applicable)

- | | |
|--|----------|
| 1. Net Sales and Purchases (From line 6 of Sales and Use Tax Worksheet.) | 1. _____ |
| 2. Catawba Tribal Sales (From line 4b Deductions of Sales and Use Tax Worksheet.) | 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, 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, TRANSPORTATION AND PROPERTY OFFSET 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, Transportation or Property Offset 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 3 of _____

For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
3. TRANSPORTATION TAX 34-2728						
	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% =	_____ -	_____ =	_____
			_____ 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 6% =	_____ -	_____ =	_____
	YORK	1046	_____ x 6% =	_____ -	_____ =	_____

5. PROPERTY OFFSET TAX						
XXXXXXXXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX x ____ =	XXXXXXX -	XXXXXX =	XXXXXXXXXX

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.

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

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

***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	Local Tax	Discount	Net Amount After Discount
---------------------	--------------------------------	------	--------------------	-----------	----------	---------------------------

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.

- Total Column A from pages 1, 2, 3 and all ST389-A's. 1 _____
- Total Column B from pages 1, 2, 3 and all ST389-A's..... 2 _____
- Total 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, ST-3 or line 17, ST-388 or ST-403. 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

ST-389, page 3 of 3

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	Ravenel	2745	Olanta	2670	McCormick County	1033
Abbeville (City)*	2005	Rockville	2783	Pamplico	2689	McCormick (City)*	2582
Calhoun Falls	2100	Seabrook Island	2812	Quinby	2738	Parksville	2692
Donalds	2212	Sullivans Island	2867	Scranton	2810	Plum Branch	2722
Due West	2216	Summerville	2875	Timmonsville	2897		
Honea Path	2425					Pickens County	1039
Lowndesville	2538	Chester County	1012	Hampton County	1025	Pickens (City)*	2716
Ware Shoals	2944	Chester (City)*	2139	Hampton (Town)*	2380	Central	2118
		Fort Lawn	2304	Brunson	2082	Clemson	2148
Allendale County	1003	Great Falls	2354	Estill	2265	Easley	2230
Allendale (Town)*	2015	Lowrys	2542	Furman	2320	Liberty	2510
Fairfax	2280	Richburg	2755	Gifford	2336	Norris	2644
Sycamore	2889			Luray	2546	Six Mile	2828
Ulmers	2910	Chesterfield County	1013	Scotia	2807		
		Chesterfield (Town)*	2142	Varnville	2932	Richland County	1040
Bamberg County	1005	Cheraw	2133	Yemassee	2985	Arcadia Lakes	2030
Bamberg (Town)*	2052	Jefferson	2444			Blythewood	2075
Denmark	2204	McBee	2570	Jasper County	1027	Columbia	2160
Ehrhardt	2245	Mount Croghan	2606	Hardeeville	2384	Eastover	2235
Govan	2346	Pageland	2686	Ridgeland	2765	Forest Acres	2298
Olar	2674	Patrick	2695			Irmo	2434
		Ruby	2790	Kershaw County	1028		
Barnwell County	1006	Clarendon County	1014	Bethune	2064	Saluda County	1041
Barnwell (City)*	2054	Manning	2585	Camden	2103	Saluda (Town)*	2801
Blackville	2070	Paxville	2698	Elgin	2250	Batesburg	2057
Elko	2255	Summerton	2871			Monetta	2602
Hilda	2408	Turbeville	2905	Lancaster County	1029	Ridge Spring	2760
Kline	2466			Lancaster (City)*	2482	Ward	2942
Snelling	2835	Colleton County	1015	Heath Spring	2396		
Williston	2970	Cottageville	2172	Kershaw	2460	Sumter County	1043
		Edisto Beach	2243			Sumter (City)*	2880
Berkeley County	1008	Lodge	2530	Laurens County	1030	Mayesville	2594
Charleston (City)*	2129	Smoaks	2831	Laurens (City)*	2498	Pinewood	2720
Bonneau	2076	Walterboro	2940	Clinton	2151		
Goose Creek	2342	Williams	2965	Cross Hill	2181	Williamsburg County	1045
Hanahan	2382	Darlington County	1016	Fountain Inn	2316	Andrews	2026
Jamestown	2442	Darlington (City)*	2200	Gray Court	2350	Greeleyville	2358
Moncks Corner	2600	Hartsville	2392	Ware Shoals	2946	Hemingway	2400
St. Stephens	2858	Lamar	2478	Waterloo	2947	Kingstree	2463
Summerville	2876	Society Hill	2837			Lane	2490
				Lee County	1031	Stuckey	2864
Calhoun County	1009	Dillon County	1017	Bishopville	2066		
Cameron	2106	Dillon (City)*	2208	Lynchburg	2554		
St. Matthews	2855	Lake View	2474				
		Latta	2494	Marion County	1034		
Charleston County	1010	Edgefield County	1019	Marion (City)*	2588		
Charleston (City)*	2130	Edgefield (Town)*	2240	Mullins	2612		
Awendaw	2038	Johnston	2448	Nichols	2636		
Folly Beach	2292	North Augusta	2653	Sellers	2813		
Hollywood	2420	Trenton	2901				
Isle of Palms	2436			Marlboro County	1035		
Kiawah Island	2462	Florence County	1021	Bennettsville	2062		
Lincolnville	2514	Florence (City)*	2286	Blenheim	2072		
McClellanville	2573	Coward	2175	Clio	2154		
Meggett	2597	Johnsonville	2446	McColl	2576		
Mt. Pleasant	2609	Lake City	2470	Tatum	2895		
North Charleston	2656						

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.**

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	Ravenel	2745	Olanta	2670	McCormick County	1033
Abbeville (City)*	2005	Rockville	2783	Pamplico	2689	McCormick (City)*	2582
Calhoun Falls	2100	Seabrook Island	2812	Quinby	2738	Parksville	2692
Donalds	2212	Sullivans Island	2867	Scranton	2810	Plum Branch	2722
Due West	2216	Summerville	2875	Timmonsville	2897		
Honea Path	2425					Pickens County	1039
Lowndesville	2538	Chester County	1012	Hampton County	1025	Pickens (City)*	2716
Ware Shoals	2944	Chester (City)*	2139	Hampton (Town)*	2380	Central	2118
		Fort Lawn	2304	Brunson	2082	Clemson	2148
Allendale County	1003	Great Falls	2354	Estill	2265	Easley	2230
Allendale (Town)*	2015	Lowrys	2542	Furman	2320	Liberty	2510
Fairfax	2280	Richburg	2755	Gifford	2336	Norris	2644
Sycamore	2889			Luray	2546	Six Mile	2828
Ulmers	2910	Chesterfield County	1013	Scotia	2807		
		Chesterfield (Town)*	2142	Varnville	2932	Richland County	1040
Bamberg County	1005	Cheraw	2133	Yemassee	2985	Arcadia Lakes	2030
Bamberg (Town)*	2052	Jefferson	2444			Blythewood	2075
Denmark	2204	McBee	2570	Jasper County	1027	Columbia	2160
Ehrhardt	2245	Mount Croghan	2606	Hardeeville	2384	Eastover	2235
Govan	2346	Pageland	2686	Ridgeland	2765	Forest Acres	2298
Olar	2674	Patrick	2695			Irmo	2434
		Ruby	2790	Kershaw County	1028		
Barnwell County	1006	Clarendon County	1014	Bethune	2064	Saluda County	1041
Barnwell (City)*	2054	Manning	2585	Camden	2103	Saluda (Town)*	2801
Blackville	2070	Paxville	2698	Elgin	2250	Batesburg	2057
Elko	2255	Summerton	2871			Monetta	2602
Hilda	2408	Turbeville	2905	Lancaster County	1029	Ridge Spring	2760
Kline	2466			Lancaster (City)*	2482	Ward	2942
Snelling	2835	Colleton County	1015	Heath Spring	2396		
Williston	2970	Cottageville	2172	Kershaw	2460	Sumter County	1043
		Edisto Beach	2243			Sumter (City)*	2880
Berkeley County	1008	Lodge	2530	Laurens County	1030	Mayesville	2594
Charleston (City)*	2129	Smoaks	2831	Laurens (City)*	2498	Pinewood	2720
Bonneau	2076	Walterboro	2940	Clinton	2151		
Goose Creek	2342	Williams	2965	Cross Hill	2181	Williamsburg County	1045
Hanahan	2382	Darlington County	1016	Fountain Inn	2316	Andrews	2026
Jamestown	2442	Darlington (City)*	2200	Gray Court	2350	Greeleyville	2358
Moncks Corner	2600	Hartsville	2392	Ware Shoals	2946	Hemingway	2400
St. Stephens	2858	Lamar	2478	Waterloo	2947	Kingstree	2463
Summerville	2876	Society Hill	2837			Lane	2490
				Lee County	1031	Stuckey	2864
Calhoun County	1009	Dillon County	1017	Bishopville	2066		
Cameron	2106	Dillon (City)*	2208	Lynchburg	2554		
St. Matthews	2855	Lake View	2474				
		Latta	2494	Marion County	1034		
Charleston County	1010	Edgefield County	1019	Marion (City)*	2588		
Charleston (City)*	2130	Edgefield (Town)*	2240	Mullins	2612		
Awendaw	2038	Johnston	2448	Nichols	2636		
Folly Beach	2292	North Augusta	2653	Sellers	2813		
Hollywood	2420	Trenton	2901				
Isle of Palms	2436			Marlboro County	1035		
Kiawah Island	2462	Florence County	1021	Bennettsville	2062		
Lincolntonville	2514	Florence (City)*	2286	Blenheim	2072		
McClellanville	2573	Coward	2175	Clio	2154		
Meggett	2597	Johnsonville	2446	McColl	2576		
Mt. Pleasant	2609	Lake City	2470	Tatum	2895		
North Charleston	2656						

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.**

LABEL PAGE



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
RESALE CERTIFICATE

ST-8A
(Rev. 6/4/02)
5010

Notice To Seller:

It is presumed that all sales are subject to the tax until the contrary is established. The burden of proof is on the seller that the sale of tangible personal property is not a retail sale. However, if the seller receives a resale certificate signed by the purchaser stating that the property is purchased for resale, the liability for the sales tax shifts from the seller to the purchaser.

This certificate is intended for use by licensed retail merchants purchasing tangible personal property for resale, lease or rental purposes. To be valid, it must be signed by the owner, partner or a corporate officer, and must include the purchaser's name, address and retail sales tax license number.

Purchaser's Statement:

As purchaser, I certify that I am engaged in the business of selling, leasing or renting tangible personal property of the kind and type sold by your firm. Unless otherwise specified, I certify that all tangible personal property purchased on or after this date is to be resold, leased or rented by me. This certificate shall remain in effect unless revoked or cancelled in writing. I also certify that if the tangible personal property is withdrawn for use other than for resale, lease or rent, that I will report the transaction to the SC Department of Revenue as a withdrawal from stock and pay the tax thereon based upon the reasonable and fair market value, but not less than the original purchase price. Furthermore, I understand that by extending this certificate that I am assuming liability for the sales or use tax on transactions between me and your firm.

TO: _____
(Seller's Name)

(Street Address) (City) (State) (Zip Code)

KIND OF BUSINESS ENGAGED IN BY PURCHASER _____

ITEMS SOLD, LEASED OR RENTED BY PURCHASER _____

(Purchaser's Business or Firm Name) (Print Name of Owner, Partner or Corp. Officer)

(Street Address) (Signature of Owner, Partner or Corp. Officer)

(City) (State) (Zip Code) (Title)

(South Carolina Retail License Number, if not S.C. indicate state) (Date)

INFORMATION

SALES TAX - A sales tax is imposed upon every person engaged or continuing within this state in the business of selling tangible personal property at retail.

USE TAX - A use tax is imposed on the storage, use, or other consumption in this state of tangible personal property purchased at retail for storage, use, or other consumption in this state.

TANGIBLE PERSONAL PROPERTY - "Tangible personal property" means personal property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also includes services and intangibles, including communication, laundry and related services, furnishing of accommodations and sales of electricity, and does not include stocks, notes, bonds, mortgages, or other evidences of debt.

WITHDRAWAL - A taxpayer who purchases tangible personal property for resale, but later consumes or uses the property is considered to owe tax on the fair market value of the property. The fair market value is considered to be the price at which an item would sell, but not less than the cost of the item.

SALE AND PURCHASE - "Sale" and "purchase" mean any transfer, exchange, or barter, conditional or otherwise, or tangible personal property for a consideration including:

- (1) a transaction in which possession of tangible personal property is transferred but the seller retains title as security for payment, including installment and credit sales;
- (2) a rental, lease, or other form of agreement;
- (3) a license to use or consume; and
- (4) a transfer of title or possession, or both.

ADDITIONAL INFORMATION

- (1) A valid S.C. retail license number will look like the following:
$$\frac{040 \quad -12345- \quad 6}{\text{co. code - serial \# - ck digit}}$$
- (2) The following are examples of numbers which are not acceptable for resale purposes: social security numbers, Federal Employer Identification numbers and use tax numbers (example 040-88888-8). A South Carolina use tax number is simply for reporting of tax and not a retail license number; an "eight" will always be the first digit in the serial number, the county code will be between 1 and 46.
- (3) Another state's resale certificate and number is acceptable in this State. Indicate the other state's number on the front when using this form.
- (4) A wholesaler's exemption number may be applicable in lieu of a retail license number. A South Carolina wholesaler's exemption number will have an (18) following the serial number.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CLAIM FOR REFUND
(For Sales Tax and Related Taxes)

ST-14
(Rev. 7/21/05)
5017

(See Taxpayer's Bill of Rights on reverse side.)

Refund Amount Requested	
Type of Tax	Amount Requested
_____	_____
_____	_____
_____	_____

Section I: Taxpayer Identification

License or Registration No. _____ SSN or FEI No. _____ SID# _____

Taxpayer Name _____

Attention To _____

Mailing Address _____

City _____ County _____ State _____ ZIP _____

Period(s) Covered _____ Telephone: (Business) _____ (Home) _____

Section II: Reason for Refund

State all your reasons for claiming this refund. (Add additional sheets if necessary and attach supporting documentation.) _____

Taxpayer's Signature _____ Date _____

Corporation's Name (if applicable) _____

By _____ Title _____ Date _____
Signature

For Office Use Only	Refund Amount Granted			
	Tax Type	Tax Amount	Interest	Refund Amount
ORDER FOR REFUND	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

In accordance with the provisions of Section 12-54-25 and 12-54-85 of Chapter 54 of Title 12; Section 12-60-470 of Chapter 60 of Title 12 of the Code of Laws of South Carolina, 1976, as amended, a refund is hereby ordered for the following reasons:

PDMS:

BY _____ TITLE _____ DATE ORDERED _____

APPROVED BY _____ TITLE _____ DATE _____

INSTRUCTIONS FOR ST-14

In order for us to verify this refund request and allow us to accurately calculate any applicable tax and interest due, provide the following supporting documentation when submitting this claim for refund:

- 1) copy of exempt or resale certificate relevant to this claim for refund;
- 2) amended returns by period initially reported; (note: use a blank ST-3 and write "Amended" at the top of the return. A blank ST-3 may be obtained in the sales tax booklet or downloaded from our website: www.sctax.org>forms and instructions);
- 3) a tax summary of sales/purchase invoices (not actual invoices), which pertain to this request by periods reported: (this summary should correspond to when the tax was paid on the original tax returns); and,
- 4) for refund requests when an assignment or assignments are involved, the periods in which the seller originally paid the tax must be provided by vendor.

The department may also request additional information as deemed necessary to process the request.

TAXPAYERS' BILL OF RIGHTS

- You have the right to apply for relief or assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The Taxpayer Rights' Advocate is responsible for the resolution of taxpayer complaints and problems. Under certain conditions, the advocate may postpone until resolution any actions determined to cause you irreparable loss.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Mailing Address: S. C. Department of Revenue
Sales Office Audit
Columbia, S.C. 29214-0109

Other Services: Forms by Fax: (800) 768-3676
Internet: www.sctax.org
Automated Refund Info: (803) 898-5300

TAXPAYER SERVICE CENTERS

CHARLESTON

Southpark Office Building, 3 Southpark Circle, Suite 202 Charleston S.C. 29407, (843) 852-3600, (843) 556-1780 (FAX)

FLORENCE

1452 West Evans Street, P.O. Box 5418, Florence S.C. 29502, (843) 661-4850, (843) 662-4876 (FAX)

GREENVILLE

211 Century Drive, Suite 210-B, Greenville S.C. 29607, (864) 241-1200, (864) 232-5008 (FAX)

ROCK HILL

Business and Technology Center, Suite 202, 454 South Anderson Road, P.O. Box 12099, Rock Hill S.C. 29731, (803) 324-7641, (803) 324-8289 (FAX)

MYRTLE BEACH

1330 Howard Parkway Myrtle Beach S.C. 29577

MAIN OFFICE

Columbia Mill Building, 301 Gervais Street, P.O. Box 125, Columbia S.C. 29214, (803) 898-5000

Assistance may also be obtained at one of our "Satellite" office locations. "Satellite" locations and hours can be found at www.sctax.org>contact DOR> other locations.

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.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
ACCOUNT CLOSING FORM

C-278
(Rev. 8/31/05)
6218

Mail to: South Carolina Department of Revenue, Registration Unit, Columbia, SC 29214-0140.

Complete this form if the business is sold, closed permanently or no longer has employees and mail it to the address above.

See back for instructions and spaces for additional closed accounts.

Check applicable boxes and fill in the account number and date.

IS OWNER OUT OF BUSINESS IN SOUTH CAROLINA COMPLETELY? CHECK ONE: YES NO

HOW MANY RETAIL SALES LOCATIONS WILL **CONTINUE** TO OPERATE IN SOUTH CAROLINA UNDER YOUR OWNERSHIP? _____

- | | | |
|--|-----------------------------|------------------------------|
| <input type="checkbox"/> Sales (must attach your retail license) | Current Account # <u>0</u> | Permanent Closing Date _____ |
| <input type="checkbox"/> Withholding | Current Account # <u>25</u> | Date of Final check _____ |
| <input type="checkbox"/> Admission _____ | Current Account # <u>8</u> | Permanent Closing Date _____ |
| <input type="checkbox"/> Property _____ | Current Account # _____ | Permanent Closing Date _____ |
| <input type="checkbox"/> Other _____ | Current Account # _____ | Permanent Closing Date _____ |

1. SSN OR FEI NUMBER:			
2. OWNER, PARTNERS OR CORPORATE NAME:		3. CURRENT TELEPHONE NUMBER: ()	
4. NAME OF BUSINESS (DOING BUSINESS AS):			
5. PRESENT PHYSICAL LOCATION OF BUSINESS/STREET ADDRESS:			
6. CITY	COUNTY	STATE	ZIP
If business has been sold, complete section below:			
7. PURCHASER'S NAME:		8. TELEPHONE NUMBER: ()	
9. PURCHASER'S OR OWNER'S STREET ADDRESS:			
10. CITY	COUNTY	STATE	ZIP

If you have any questions concerning the closing of your business or completion of this form, please call this office at 803-898-5872.

IMPORTANT: This information **MUST** be received to properly close your account.

Must be the signature of owner, partner or corporate officer.

TAXPAYER'S SIGNATURE	OWNER, PARTNER OR TITLE	DATE
----------------------	-------------------------	------



CHANGE OF ADDRESS/ BUSINESS LOCATION

Please complete this form to notify the South Carolina Department of Revenue of a change of address and/or business location for an individual or business. Please print or type all information.

- Check applicable box:
- Individual - Complete Part I
 - Business - Complete Part II
 - Both - Complete Part I and II

Part I - Individual Change of Address

Effective Date _____

- 1. Name _____ Social Security Number _____
- 2. Spouse's Name _____ Social Security Number _____
- 3. Prior Name _____

(Complete Line 3 if you or your spouse changed last name due to marriage, divorce, etc.)

- 4.a. Old Address _____
- 4.b. Spouse's Old Address (if different from 4a.) _____

- 5. New Address _____
- 6. New Telephone Number (include Area Code) _____
() -
- 7. County _____

Signature _____ Spouse's Signature _____

Part II - Business Change of Address/Location

Effective Date _____

Important - A change of ownership will require the business to register for new accounts.

- 1. Address Change Applies To: Corporate Current Account # 2 _____
- Sales* Current Account # 0 _____
- Withholding** Current Account # 25 _____
- Other Current Account # _____

*A change to Sales Tax may require the return of your current license (See Instructions on Reverse).

**Do you wish to re-order a withholding coupon book? Yes No

- 2. Federal Identification Number (FEIN) _____ - _____ (If required by Internal Revenue Service)
- 3. Name of Business _____
- 4. Owner/Partner/Corporate Name (if different from 3) _____

Lines 5 and 6 should reflect the physical/street address of the business - no PO boxes.

- 5. New Business Address _____
County _____
City, State, Zip _____
- 6. Previous Business Address _____
County _____
City, State, Zip _____
- 7. New Mailing Address _____
City, State, Zip _____
- 8. Previous Mailing Address _____
City, State, Zip _____

- 9. Telephone Number (after Date of Change) _____ - _____ - _____

Telephone Number effective for all taxes? Yes No If not, provide other telephone numbers and specify applicable taxes. _____

10. Business within Municipal Limits: Yes No If Yes, which City? _____

11. Description of Business Activity: _____

12. Location of Records (after Date of Change) for:

Sales	Withholding	Corporate
_____	_____	_____
_____	_____	_____
_____	_____	_____

13. Names of Business Owners/Partners/Officers - Social Security Number(s) Required for Owners/Partners:

Name	Social Security Number	Address	% Owned
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Signature of Owner/Partner/Officer _____

GENERAL INSTRUCTIONS

Part I - Individual:

- (1) Department records will be updated to reflect the change of address as soon as possible after receipt of this form. If you wish this change to be effective on a specific date, indicate the date.
- (2) Provide complete name and Social Security Number. This will enable the Department of Revenue to locate your records.
- (3) Complete prior name on Line #3 in the case of a legal name change (enclose a copy of name change document), marriage or divorce. Indicate the full name used previously.
- (4) Signatures are required from each person affected by the change of address.

MAIL TO: SC DEPARTMENT OF REVENUE, INCOME TAX, COLUMBIA, S.C. 29214-0015

Part II - Business:

- (1) A change of ownership requires the new owner to register for all new tax accounts. Tax accounts cannot be transferred from one owner to another. The new owner will be required to complete a Business Tax Application, Form SCTC-111.
- (2) The following location changes will require the issuance of a new Sales Tax Retail License:
 - A change in location from one county to another within South Carolina;
 - A change from an out-of-state location to a location within South Carolina; or
 - A change from a location within South Carolina to an out-of-state location.These changes require the return of your current license; a new license will be issued with the corrected information. Attach the current license to this form.
- (3) Provide the current South Carolina Account numbers for each account to which the change applies. Attach a separate sheet if needed.
- (4) Provide the Federal Identification Number (FEIN) and full name of the business as registered with the Department of Revenue. Any corporate name provided should be the same name registered with the South Carolina Secretary of State.
- (5) Lines 7 and 8 should reflect the actual physical address of the business. Do not use a post office box. The county for the location is required.
- (6) Line 11 should list a specific description of the business activity.
- (7) Line 12 should reflect the location of the books/records of the business. Provide the name of the person responsible for the care of the book/records.
- (8) Update the current owners/partners/officers of the business on Line 13.
- (9) The signature of an owner/partner/officer (or authorized representative) is required.

MAIL TO: SC DEPARTMENT OF REVENUE, ATTN: LICENSE & REGISTRATION, COLUMBIA, S.C. 29214-0140

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.

TAXPAYER RECORD

Lines 1 through 10 Form ST-3	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Sales and Use Tax												
1. Gross Proceeds of Sales												
2. Total Amount of Deductions												
3. Net Taxable Sales												
4. 5% Sales												
5. Taxpayer's Discount on 5% Sales Tax												
6. Net Amount Payable												
7. Total Penalty and Interest on 5% Sales Tax												
8. Total Sales and Use Tax Due												
9. Total Local Taxes Due												
10. Total Amount Due												
Total Discount claimed (Total of ST-3 line 5 and ST-389 Column C)												

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

Did You Know?

To register a new business online or to change a business address with us, go to www.sctax.org and click on DORBOS.



Current registrations include:

Sales and Use, Corporate, Aviation, Business Personal Property, Withholding and Employment Security Commission, Accommodations, Solid Waste

Pay by Electronic Funds Withdrawal or credit card.
Change the physical location address, mailing address, address of records and/or phone number of your business.



Need information? Let SCBOS guide you in the right direction.

Log onto www.myscgov.com and click on the Business Tab.

SALES TAX SEMINARS AND WORKSHOPS

For dates offered for the 2006 sales tax seminars and workshops or to get a registration form visit our website (www.sctax.org) and click on tax workshops

OR

You can register by email: TaxPayerEd@sctax.org

DON'T FORGET

- To check the period ended on the return to be sure it is submitted for the period to be reported
- To make sure your check is properly filled out to match the tax due
- To file timely
- To supply all information requested on your form
- To file your return electronically

2006 Sales Tax Holiday

The South Carolina sales tax holiday exemption is scheduled to begin Friday, August 4, 2006, at 12:01 AM and end on Sunday, August 6, 2006, at midnight. The exemption affects the sale of: clothing, clothing accessories, footwear, school supplies, computers, printers, printer supplies, bed linens etc. See Revenue Ruling 05-9, 05-10 for additional information.