



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

Check if address change and make corrections below.

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

FEI NO.

SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR FIELD USE ONLY

Period Ended

File Return On or By

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

14-4701/14-4702

14-3701/14-3702

34-2707

		14-4701/14-4702	14-3701/14-3702	34-2707
		FOR OFFICE USE ONLY	FOR OFFICE USE ONLY	FOR OFFICE USE ONLY
1.	All Gross Proceeds of Sales/Rental, Use Tax and Withdrawals for Own Use			
		Column A Sales/Use 6% (Tax Rate)	Column B Sales/Use 5% (Tax Rate)	Column C Accommodations 2% (Tax Rate)
1A.	Gross Proceeds of Sales/Rental, Use Tax and Withdrawals for Own Use (From lines 6 and 15 of worksheet)			
1B.	Gross Proceeds of Sales from the Rental of Transient Accommodations (From line 22 of worksheet)			
2.	Total Deductions and Subtractions (From lines 11, 20 and 24 of worksheet)			
3.	Net Taxable Sales (line 1A or 1B minus line 2)			
4.	Tax Due (Line 3 x Tax Rate)	6%	5%	2%
5.	Taxpayer's Discount (See instructions for timely filed returns only.)			
6.	Balance Due (Subtract line 5 from line 4 for each column.)			
7.	Penalty (See Instr.)			
7A.	Interest (See Instr.)			
7B.	Total Penalty and Interest (Add lines 7 and 7A for each column.)			
8.	Amount Due (Add lines 6 and 7B for each column.)			
8A.	Total Sales, Use and Accommodation Due (Add line 8 of columns A, B and C.)	8A.		
9.	Tax Due ST-389 (From Column D, line 5, last page of form ST-389)		9.	
10.	Total Amount Due (Add lines 8A and 9 of Column B.)	10.		

SALES AND USE TAX WORKSHEET

Sales and Use Tax - Worksheet 1

- 1. **Gross Proceeds of Sales, Accommodations, Rentals and Withdrawals for Own Use**
(Total of All Sales) 1. _____
- 2. **Out-of-State Purchases** 2. _____
- 3. **Total** (Add lines 1 and 2. Enter here and on line 1, column A, on front of return.) 3. _____

6% SALES AND USE TAX - Worksheet 2

- 4. **Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use**
(Sales subject to 6% tax rate requirements) 4. _____
- 5. **Out-of-State Purchases Subject to Use Tax** 5. _____
- 6. **Total Gross Proceeds at 6%** (Add lines 4 and 5. Enter here and on line 1A, Column A on front of return.) 6. _____
- 7. **Sales and Use Tax Allowable Deductions** (Itemize by Type of Deduction and Amount of Deduction)

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

- 8. **Total Amount of Deductions** 8. < _____ >
- 9. **Subtotal** (Line 6 minus line 8.) If local tax and/or tax on food is applicable, enter the total amount on line 1 of ST-389 worksheet. 9. _____
- 10. **Unprepared Food Sales** Effective November 1, 2007 sales of unprepared foods (previously taxed at 3%) are exempt of the State sales and use tax rate and must be entered here. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. As a result, sales that are subject to a local tax must be entered here on line 10 and on Form ST-389 (local sales tax worksheet). Sales reported for a period beginning October 1, 2006 and prior to November 1, 2007, must be entered here and on section 5 of Form ST-389 plus the ST-389 worksheet. 10. < _____ >
- 11. **Total Deductions and Subtractions** (Add lines 8 and 10. Enter total here and on line 2, Column A on front of return.) 11. _____
- 12. **Net Sales and Purchases** (Line 6 minus line 11 should agree with line 3, Column A on front of ST-388.) 12. _____

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) 896-1420. 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
----------------------	-------------------------	----------------------	------

5% SALES AND USE TAX - Worksheet 3

13. Gross Proceeds of Sales/Accommodations Rentals and Withdrawals for Own Use 13. _____
 (Sales subject to 5% Sales Tax and Accommodations Tax requirements.)

14. Out-of-State Purchases Subject to Use Tax 14. _____

15. Total Gross Proceeds (Add lines 13 and 14. Enter here and on line 1A, Column B on front of return.) 15. _____

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

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

17. Total Amount of Deductions 17. < _____ >

18. Subtotal (Line 15 minus line 17.) If local tax and/or tax on food is applicable, add lines 18 and 9. Enter this amount on line 1 of ST-389 worksheet. 18. _____

19. Unprepared Food Sales Effective November 1, 2007 sales of unprepared foods (previously taxed at 3%) are exempt of the State sales and use tax rate and must be entered here. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. As a result, sales that are subject to a local tax must be entered here on line 19 and on Form ST-389 (local sales tax worksheet). Sales reported for a period beginning October 1, 2006 and prior to November 1, 2007, must be entered here and on section 5 of Form ST-389 plus the ST-389 worksheet. 19. < _____ >

20. Total Deductions and Subtractions (Add lines 17 and 19. Enter total here and on line 2, Column B on front of return.) 20. _____

21. Net Sales and Purchases (Line 15 minus line 20 should agree with line 3, Column B on front of ST-388.) 21. _____

Accommodations Tax - Worksheet 4

22. Gross Proceeds of Sales from the Rental of Transient Accommodations 22. _____
 (Enter here and on line 1B, Column C, on front of return)

23. Allowable Deductions: (Itemize by Type and Amount of Deduction)

Type of Deduction	Amount of Deduction
_____	\$ _____
_____	\$ _____
_____	\$ _____

24. Total Amount of Deductions (Total Column B) 24. < _____ >
 (Enter here and on line 2, Column C on front of return)

25. Net Sales of Transient Accommodations 25. _____
 Line 22 minus line 24 should agree with line 3 of Column C on front of ST-388.