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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

STATE SALES AND USE TAX RETURN

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

ST-3 (Rev. 9/19/08) 5001

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 OFFICE USE ONLY

FOR FIELD USE ONLY

Period Ended

File Return On or By

File Electronically - See booklet for details.

DO NOT TAKE CREDITS ON THIS FORM.

To apply credits see ST-14.



COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

SALES AND USE TAX

USE BLACK INK ONLY

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

Input boxes for lines 1-8 with decimal points.

6%

CLIP CHECK HERE



ADDITIONAL TAX FROM ST-389



Only complete this section if one of the following applies.

- local taxes are applicable to your sales or purchases
you have sales of unprepared food

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

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

- 9. Total Taxes Due
10. TOTAL AMOUNT DUE

Input boxes for lines 9 and 10.

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.

Signature lines for Taxpayer's Signature, Owner, Partner or Title, Daytime Phone Number, Date.

SALES AND USE TAX WORKSHEET

6%

Retail License or Use Tax Registration Number

Period Ended MM/YY

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" in August _____ | ▶ \$ _____ |
| b. **Sales over \$100.00 delivered onto Catawba Reservation _____ | \$ _____ |
| c. Energy Star "Sales Tax Holiday" in October _____ | \$ _____ |
| d. Second Amendment "Sales Tax Holiday" in November _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

5. Total Amount of Deductions (Total Column B.) 5. < _____ >

6. Subtotal (Line 3 minus line 5) If local tax and/or tax on unprepared food is applicable, enter this amount here and on line 1 of ST-389. 6. _____

7. Unprepared Food Sales Effective November 1, 2007 sales of unprepared foods (previously taxed at 3%) are exempt of the State sales and use tax rate and must be entered here. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. As a result, sales that are subject to a local tax must be entered here on line 7 and on Form ST-389 (local sales tax worksheet). Sales reported for a period beginning October 1, 2006 and prior to November 1, 2007, must be entered here and on section 5 of Form ST-389 plus the ST-389 worksheet. 7. < _____ >

8. Total Deductions and Subtractions (Add lines 5 and 7. Enter total here and on line 2 on front of return.) 8. _____

9. Net Sales and Purchases (Line 3 minus line 8 should agree with line 3 of ST-3.) 9. _____

*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 6% 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 6% 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.