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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE STATE SALES, USE, MAXIMUM TAX AND SPECIAL FILERS TAX RETURN



ST-455 (Rev. 9/19/08) 5162

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

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

Check if address change and make corrections below.

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

FEI NO.

SID NO.

RETAIL LICENSE OR USE TAX 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

Table with columns for 'FOR OFFICE USE ONLY' and rows for 'All Gross Proceeds of Sales/Rental, Use Tax and Withdrawals for Own Use', 'Total Gross Proceeds of Sales/Rental, Use Tax and Withdrawals for Own Use', 'Total Deductions and Subtractions', 'Net Taxable Sales', 'Tax Due', 'Taxpayer's Discount', 'Balance Due', 'Penalty', 'Interest', 'Total Penalty and Interest', 'Amount Due'.

Summary table with rows for 'Total Sales and Use Tax Due', 'Tax Due From ST-389', 'Total Amount Due'.

# COLUMN A - SALES AND USE TAX

## WORKSHEET #1 - GROSS PROCEEDS AND PURCHASES

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

## WORKSHEET #2 - 6% SALES AND USE TAX

4. **Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use**  
(Enter 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. <b>*Sales Exempt During "Sales Tax Holiday"</b>	▶ \$ _____
b. <b>** Sales over \$100.00 delivered onto Catawba Reservation</b>	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

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 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-455.) 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
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## COLUMN B - SALES AND USE TAX

### WORKSHEET #3 - 5% SALES AND USE TAX

13. **Gross Proceeds of Sales/Rentals and Withdrawals for Own Use** (Enter sales subject to 5% tax rate requirements.) 13. \_\_\_\_\_
14. **Out-of-State Purchases Subject to Use Tax** 14. \_\_\_\_\_
15. **Total Gross Proceeds at 5%** (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. <b>*Sales Exempt During "Sales Tax Holiday"</b>	\$ _____
b. <b>** Sales over \$100.00 delivered onto Catawba Reservation</b>	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

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-455.) 21. \_\_\_\_\_