



State of South Carolina
STATE SALES AND USE TAX RETURN

ST-3
(Rov. 9/21/07)
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 ink only.

Check if address change and make corrections below.

If the area below is blank, fill in name, address, SSN and 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 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.)

USE BLACK INK ONLY

SALES AND USE TAX

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

Grid for entering tax amounts with a 6% watermark

CLIP CHECK HERE



OFFICE USE ONLY:

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

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 (From Column D, line 5, last page of form ST-389)

Grid for entering total taxes due

- 10. TOTAL AMOUNT DUE (Add lines 8 and 9)

Grid for entering total amount due

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.

Internet/E-mail Address:

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

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 and information fields: Taxpayer's Signature, Owner, Partner or Title, Daytime Phone Number, Date

# SALES AND USE TAX WORKSHEET

# 6%

- 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.) 5. < \_\_\_\_\_ >
- 6. **Subtotal** (Line 3 minus line 5) 6. \_\_\_\_\_  
If local tax and/or tax on food is applicable, enter this amount on line 1 of ST-389 worksheet.
- 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 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](http://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.



**SCHEDULE FOR LOCAL TAXES AND UNPREPARED FOOD**

(Attach to form ST-3, ST-388, ST-403, ST-455 and ST-501 when filed.)

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	Tax	Discount	Net Amount After Discount
<b>1. CAPITAL PROJECT TAX 34-2726</b>						
			<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
_____	AIKEN	1002	_____ x 1% =	_____ -	_____ =	_____
_____	DILLON	1017	_____ x 1% =	_____ -	_____ =	_____
_____	FLORENCE	1021	_____ x 1% =	_____ -	_____ =	_____
_____	GREENWOOD	1024	_____ x 1% =	_____ -	_____ =	_____
_____	HAMPTON	1025	_____ x 1% =	_____ -	_____ =	_____
_____	HORRY	1026	_____ x 1% =	_____ -	_____ =	_____
_____	NEWBERRY	1036	_____ x 1% =	_____ -	_____ =	_____
_____	ORANGEBURG	1038	_____ x 1% =	_____ -	_____ =	_____
_____	YORK	1046	_____ x 1% =	_____ -	_____ =	_____

<b>2. SCHOOL DISTRICT TAX 34-2730</b>						
			<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
_____	CHEROKEE	5111	_____ x 1% =	_____ -	_____ =	_____
_____	CHESTERFIELD	5131	_____ x 1% =	_____ -	_____ =	_____
_____	CLARENDON	5140	_____ x 1% =	_____ -	_____ =	_____
_____	DARLINGTON	5161	_____ x 1% =	_____ -	_____ =	_____
_____	JASPER	5271	_____ x 1% =	_____ -	_____ =	_____
_____	LEE	5311	_____ x 1% =	_____ -	_____ =	_____
_____	LEXINGTON	5320	_____ x 1% =	_____ -	_____ =	_____
_____			_____ x 1% =	_____ -	_____ =	_____

**File Electronically - See page 2 of booklet.**

All pages of ST-389 must be submitted.

# ST-389 WORKSHEET (If applicable)

**1. Net Sales and Purchases**

- from line 6 of ST-3 Worksheet
- from lines 9 and 18 of ST-388 Worksheets
- from lines 6 and 12 of ST-403 Worksheets
- from lines 9 and 18 of ST-455 Worksheets
- from lines 6 and 12 of ST-501 Worksheets

1. \_\_\_\_\_

**2. Catawba Tribal Sales**

- from line 4b deductions of ST-3 Worksheet
- from lines 4 and 11 deductions of ST-403 Worksheets
- from line 7b and 16b deductions of ST-455 Worksheets
- from lines 4 and 11 deductions of ST-501 Worksheets

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 and/or when tax is reported on the sale of unprepared food in a county with a 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.

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**CAPITAL PROJECT, CATAWBA TRIBAL, SCHOOL DISTRICT AND TRANSPORTATION  
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 or Transportation 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 2 of \_\_\_\_\_

For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Tax	Discount	Net Amount After Discount
<b>3. TRANSPORTATION TAX 34-2728</b>						
	BEAUFORT	1007	_____ x 1% =	_____ -	_____ =	_____
	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% =	_____ -	_____ =	_____

<b>4. CATAWBA TRIBAL TAX 34-3766 Only complete this section if you are making sales on the reservation.</b>						
	LANCASTER	1029	_____ x 7% =	_____ -	_____ =	_____
	YORK	1046	_____ x 7% =	_____ -	_____ =	_____

<b>5. 3% TAX ON UNPREPARED FOOD 14-3715</b>						
	STATEWIDE	0000	_____ x 3% =	_____ -	_____ =	_____

Complete this section only for sales of unprepared food which lawfully may be purchased with United States Department of Agriculture food stamps beginning October 1, 2006 and prior to November 1, 2007.

## 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.

**\*\*New Sales Tax Rate for Catawba Tribal Tax effective June 1, 2007**

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

Explanation of Applicable Deliveries	Tax Type	Tax Rate	Tax Rate
Retailers located on the reservation and making a sale (delivery) on the reservation	Tribal Tax	6%	**7%
Retailers located within the state and off the reservation making a sale (delivery) on the reservation greater than \$100.00.	Tribal Tax	6%	**7%
*Retailers located <b>within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.</b>	State Tax Only	*5%	*6%
*Retailers located <b>outside the state (registered with DOR) making a sale (delivery) on the reservation</b>	State Tax Only	*5%	*6%

**\*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	Tax	Discount	Net Amount After Discount
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 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.

- Add Column A from pages 1, 2, 3 and all ST389-A's. .... 1  \_\_\_\_\_
- Add Column B from pages 1, 2, 3 and all ST389-A's..... 2 \_\_\_\_\_
- Add 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 of ST-3, ST-388, ST-455 or line 17 of ST-403 or ST-501. 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**

**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
<b>Abbeville County</b>	1001	North Charleston	2656	<b>Florence County</b>	1021	<b>Marlboro County</b>	1035
<b>Abbeville (City)*</b>	2005	Ravenel	2745	<b>Florence (City)*</b>	2286	Bennettsville	2062
Calhoun Falls	2100	Rockville	2783	Coward	2175	Blenheim	2072
Donalds	2212	Seabrook Island	2812	Johnsonville	2446	Clio	2154
Due West	2216	Sullivans Island	2867	Lake City	2470	McColl	2576
Honea Path	2425	Summerville	2875	Olanta	2670	Tatum	2895
Lowndesville	2538			Pamplico	2689	<b>McCormick County</b>	1033
Ware Shoals	2944	<b>Chester County</b>	1012	Quinby	2735	<b>McCormick (City)*</b>	2582
		<b>Chester (City)*</b>	2139	Scranton	2810	Parksville	2692
<b>Allendale County</b>	1003	Fort Lawn	2304	Timmonsville	2897	Plum Branch	2722
<b>Allendale (Town)*</b>	2015	Great Falls	2354				
Fairfax	2280	Lowrys	2542	<b>Hampton County</b>	1025	<b>Pickens County</b>	1039
Sycamore	2889	Richburg	2755	<b>Hampton (Town)*</b>	2380	<b>Pickens (City)*</b>	2716
Ulmers	2910			Brunson	2082	Central	2118
		<b>Chesterfield County</b>	1013	Estill	2265	Clemson	2148
<b>Bamberg County</b>	1005	<b>Chesterfield (Town)*</b>	2142	Furman	2320	Easley	2230
<b>Bamberg (Town)*</b>	2052	Cheraw	2133	Gifford	2336	Liberty	2510
Denmark	2204	Jefferson	2444	Luray	2546	Norris	2644
Ehrhardt	2245	McBee	2570	Scotia	2807	Six Mile	2828
Govan	2346	Mount Croghan	2606	Varnville	2932		
Olar	2674	Pageland	2686	Yemassee	2985	<b>Richland County</b>	1040
		Patrick	2695			Arcadia Lakes	2030
<b>Barnwell County</b>	1006	Ruby	2790	<b>Jasper County</b>	1027	Blythewood	2075
<b>Barnwell (City)*</b>	2054	<b>Clarendon County</b>	1014	Hardeeville	2384	Columbia	2160
Blackville	2070	Manning	2585	Ridgeland	2765	Eastover	2235
Elko	2255	Paxville	2698			Forest Acres	2298
Hilda	2408	Summerton	2871	<b>Kershaw County</b>	1028	Irmo	2434
Kline	2466	Turbeville	2905	Bethune	2064	<b>Saluda County</b>	1041
Snelling	2835			Camden	2103	<b>Saluda (Town)*</b>	2801
Williston	2970	<b>Colleton County</b>	1015	Elgin	2250	Batesburg	2057
		Cottageville	2172			Monetta	2602
<b>Berkeley County</b>	1008	Edisto Beach	2243	<b>Lancaster County</b>	1029	Ridge Spring	2760
<b>Charleston (City)*</b>	2129	Lodge	2530	<b>Lancaster (City)*</b>	2482	Ward	2942
Bonneau	2076	Smoaks	2831	Heath Spring	2396		
Goose Creek	2342	Walterboro	2940	Kershaw	2460	<b>Sumter County</b>	1043
Hanahan	2382	Williams	2965			<b>Sumter (City)*</b>	2880
Jamestown	2442	<b>Darlington County</b>	1016	<b>Laurens County</b>	1030	Mayesville	2594
Moncks Corner	2600	<b>Darlington (City)*</b>	2200	<b>Laurens (City)*</b>	2498	Pinewood	2720
St. Stephens	2858	Hartsville	2392	Clinton	2151		
Summerville	2876	Lamar	2478	Cross Hill	2181	<b>Williamsburg County</b>	1045
		Society Hill	2837	Fountain Inn	2316	Andrews	2026
<b>Calhoun County</b>	1009			Gray Court	2350	Greeleyville	2358
Cameron	2106	<b>Dillon County</b>	1017	Ware Shoals	2946	Hemingway	2400
St. Matthews	2855	<b>Dillon (City)*</b>	2208	Waterloo	2947	Kingstree	2463
		Lake View	2474	<b>Lee County</b>	1031	Lane	2490
<b>Charleston County</b>	1010	Latta	2494	Bishopville	2066	Stuckey	2864
<b>Charleston (City)*</b>	2130	<b>Edgefield County</b>	1019	Lynchburg	2554		
Awendaw	2038	<b>Edgefield (Town)*</b>	2240				
Folly Beach	2292	Johnston	2448	<b>Marion County</b>	1034		
Hollywood	2420	North Augusta	2653	<b>Marion (City)*</b>	2588		
Isle of Palms	2436	Trenton	2901	Mullins	2612		
James Island	2441			Nichols	2636		
Kiawah Island	2462	<b>Fairfield County</b>	1020	Sellers	2813		
Lincolnton	2514	Ridgeway	2775				
McClellanville	2573	Winnsboro	2972				
Meggett	2597						
Mt. Pleasant	2609						

**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.**