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dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SCHEDULE FOR LOCAL TAXES

Attach to form ST-3 and ST-455 when filed.

ST-389
(Rev. 7/26/22)
5063

The fastest, easiest way to manage your South Carolina business tax accounts is by using our free online tax portal, MyDORWAY. Get started at **dor.sc.gov/MyDORWAY-signup.**

Page _____ of _____

DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS. To apply for refunds, log in to **MyDORWAY.dor.sc.gov.**

Business Name _____ Retail License or Use Tax Registration Number _____ Period ended (MM-YYYY) _____

Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax
1. CAPITAL PROJECT TAX		**(A)**		**(B)**
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
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			x 1% =	
			x 1% =	
			x 1% =	

Submit all pages with applicable data. Attach additional page 1 if necessary.

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DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS. To apply for refunds, log in to **MyDORWAY.dor.sc.gov.**

Business Name _____ Retail License or Use Tax Registration Number _____ Period ended (MM-YYYY) _____

Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax
2. SCHOOL DISTRICT / EDUCATION CAPITAL IMPROVEMENT TAX				
		(A)		**(B)**
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
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Submit all pages with applicable data. Attach additional page 2 if necessary.

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DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS. To apply for refunds, log in to **MyDORWAY.dor.sc.gov.**

Business Name _____ Retail License or Use Tax Registration Number _____ Period ended (MM-YYYY) _____

Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax
3. TRANSPORTATION TAX				
		(A)		**(B)**
			x 1% =	
			x 1% =	
			x 1% =	
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			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
4. CATAWBA TRIBAL TAX	**Report only sales or deliveries made within the limits of the Catawba Tribal Reservation.**			
		(A)		**(B)**
			x 7% =	

Submit all pages with applicable data. Attach additional page 3 if necessary.

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DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS. To apply for refunds, log in to **MyDORWAY.dor.sc.gov.**

Business Name _____ Retail License or Use Tax Registration Number _____ Period ended (MM-YYYY) _____

Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax
5. LOCAL OPTION TAX		**(A)**		**(B)**
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 municipality, not the general county code. List one entry per line.				
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
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			x 1% =	
			x 1% =	

Submit all pages with applicable data. Attach additional page 4 if necessary.

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DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS. To apply for refunds, log in to **MyDORWAY.dor.sc.gov.**

Business Name _____ Retail License or Use Tax Registration Number _____ Period ended (MM-YYYY) _____

Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax
6. TOURISM DEVELOPMENT TAX		**(A)**		**(B)**
			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% =	

SUMMARY: Complete all pages of the ST-389 first, then enter totals here.

1. Enter total of Column A from pages 1-5 1 ▶ _____

2. Enter total of Column B from pages 1-5 2 _____

Other counties may adopt local taxes at a later date. See the ST-389 instructions at **dor.sc.gov/forms**.

Submit all pages with applicable data.

ST-389 WORKSHEET
(If applicable)

The ST-389 is used to report local taxes.

Most of the local Sales and Use Taxes reported on the ST-389 provide the same exemptions. However, some local taxes provide different exemptions. Before claiming a deduction on the ST-389 Worksheet, you must report your gross sales (taxable and nontaxable) on Item 1 of the ST-389 Worksheet. Carefully review the exemptions applicable to the particular local tax or tribal tax since the exemptions may differ.

For instance, the sales of unprepared foods are exempt from the state Sales and Use Tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales of unprepared foods that qualify for local Sales and Use Tax exemption which also qualified for state Sales and Use Tax exemption should be shown as a deduction on Item 2 of the ST-389 worksheet. Visit **dor.sc.gov/policy** for an updated policy document on the taxes and exemptions allowed under each local tax.

When your sales, purchases, and withdrawals are made or delivered into a locality with more than one local tax type, the total net taxable amount on line 1, page 5 of the ST-389 will not equal Item 4 on the ST-389 Worksheet. If this happens, complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389.

Item 1. Total - Gross proceeds of sales/rental, Use Tax, and withdrawals of inventory for own use: As reported on state Sales and Use Tax Return Worksheet (Item 3 of ST-3 or ST-455.) **1.** _____

Item 2. 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	$ _____
_____	$ _____
_____	$ _____
_____	$ _____
_____	$ _____

Item 3. Total amount of deductions: Enter the total allowable deductions from Column B. **3.** _____

Item 4. Net sales and purchases: Subtract Item 3 from Item 1. **4.** _____

Note: This form does not address the local taxes on sales that are collected directly by the counties or municipalities (such as sales of accommodations or prepared meals). It only addresses the general local taxes collected by the SCDOR on behalf of the counties, school districts, and the Catawba Indian tribal government.

CAPITAL PROJECT, CATAWBA TRIBAL, EDUCATION CAPITAL IMPROVEMENT, SCHOOL DISTRICT, TOURISM DEVELOPMENT AND TRANSPORTATION TAX 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, Education Capital Improvement, School District, Tourism Development, or Transportation Tax. These taxes are required to be reported based upon the county or jurisdiction in which the sale takes place. 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 in the ST-389 instructions with their assigned four digit processing code.

Submit all pages with applicable data.

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