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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE STATE SALES AND USE TAX RETURN

ST-3 (Rev. 7/2/19) 5001

Place an X in all boxes that apply.

- AMENDED Return Change of Address (Make changes to address below) Business Permanently Closed Date (Complete form C-278 and return your license.)

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

Table with 4 rows: Retail License or Use Tax Registration, FEIN, SID Number, Period Ended (MM-YY)



COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

File online at MyDORWAY.dor.sc.gov DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.

To apply for refunds, see the ST-14.

SALES AND USE TAX

- 1. Total gross proceeds of sales, rentals, Use Tax and withdrawals for own use (from Item 3 of Sales and Use Tax Worksheet on reverse side)
2. Total amount of deductions (from Item 5 of Sales and Use Tax Worksheet)
3. Net taxable sales and purchases (line 1 minus line 2)
4. State Sales and Use Tax: multiply line 3 x 6% (.06)

6%

ADDITIONAL TAX FROM ST-389



Only complete this section if local taxes are applicable to your sales or purchases.

REMINDER: ST-389 must be completed and attached.

If this section does not apply, go to line 6.

- 5. Total taxes due (from Column B, line 2, page 5 of 6 of form ST-389)
6. Total State and Local Taxes due (add lines 4 and 5)
7. Taxpayer's discount (for timely filed and paid returns only). If your combined tax liability is less than \$100.00, the discount rate is 3% (.03) of line 6. If the total is \$100.00 or more, the discount is 2% (.02) of line 6. Combined discount cannot exceed \$3000 per fiscal year, returns for June through May, which are filed July through June.
8. Net tax payable (line 6 minus line 7)
9. Penalty, Interest
10. TOTAL AMOUNT DUE (add lines 8 and 9)

I authorize the Director of the SCDOR or delegate to discuss this return, attachments and related tax matters with the preparer.

Yes No Preparer's name Phone number

I hereby certify that I have examined this return and to the best of my knowledge and belief it is true and accurate.

Table with 2 rows and 3 columns: Owner, partner, or other title; Printed name; Taxpayer's signature; Daytime phone number; Date; Email

Mail to: Balance due: SCDOR, PO Box 100193, Columbia, SC 29202 Zero due: SCDOR, PO Box 125, Columbia, SC 29214-0101

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CLIP CHECK HERE



# SALES AND USE TAX WORKSHEET

Retail License or Use Tax Registration Number \_\_\_\_\_

6%

Period Ended MM-YY \_\_\_\_\_

**Item 1. Gross proceeds of sales/rentals and withdrawals of inventory for own use** 1. \_\_\_\_\_

**Item 2. Out-of-state purchases subject to Use Tax** 2. \_\_\_\_\_

**Item 3. Total - Gross proceeds of sales/rentals, Use Tax and withdrawals of inventory for own use** (Add Items 1 and 2. Enter here and on line 1 on front of ST-3.) 3. \_\_\_\_\_

If local tax is applicable, enter the total on Item 1 of ST-389 worksheet.

Note: 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 that are subject to a local tax must be entered on the ST-389 (Local Sales Tax Worksheet.)

**Item 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	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**Item 5. Total amount of deductions** (Enter total of Column B here and on Line 2 on front of ST-3.) 5. < \_\_\_\_\_ >

**Item 6. Net taxable sales and purchases** (Item 3 minus Item 5. Enter total here and Line 3 on front of ST-3.) 6. \_\_\_\_\_

**IMPORTANT: Your return is DELINQUENT if it is postmarked after the 20th day following the close of the period. Sign and date the return. Questions? Call toll free 1-844-898-8542.**

## \*Sales Exempt During "Sales Tax Holiday"

If your business sells clothing, clothing accessories, footwear, school supplies, computers, printers and printer supplies, computer software, bath wash cloths, blankets, bed spreads, bed linens, sheet sets, comforter sets, bath towels, shower curtains, bath rugs and mats, pillows and pillow cases, South Carolina's "Sales Tax Holiday" may impact your business. This three-day sales tax exemption will occur on the first Friday, Saturday and Sunday in August.

During this time period, the 6% state Sales and Use Tax and any applicable local sales and use tax will not be imposed on sales of qualifying items.

**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."** Learn more at [dor.sc.gov/taxfreeweekend](http://dor.sc.gov/taxfreeweekend).

**\*\*Catawba Tribal Sales:** See the ST-389 Instructions for information.

The Catawba 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 Catawba Tribal Sales Tax does not apply and only the 6% state Sales Tax applies (not local taxes). The Catawba 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 Catawba Tribal Sales Tax is not imposed on deliveries onto the reservation by retail locations located outside of South Carolina and registered with the SCDOR 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 Item 1 of worksheet on the ST-3 but are deducted on Item 4b of the ST-3 Worksheet and included on Item 1 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.