



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

STATE SALES, USE, AND MAXIMUM TAX RETURN

ST-455
(Rev. 7/18/19)
5162

Place an X in all boxes that apply.

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

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

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

1.	All gross proceeds of sales/rental, Use Tax and withdrawals for own use (from worksheet Item 3)		
		Column A Sales/Use 6% (Tax Rate)	Column B Sales/Use 5% (Tax Rate)
1A.	Total gross proceeds of sales/rental, Use Tax and withdrawals for own use (from worksheet Item 6 and Item 12)	.	.
2.	Total amount of deductions (from worksheet Item 8 and Item 14)	.	.
3.	Net taxable sales and purchases (subtract line 2 from line 1A for each column)	.	.
4.	Tax due: line 3 multiplied by tax rate	6% .	5% .

Total Sales

5.	Sales and Use Tax due (add line 4 of Columns A and B)
6.	Local taxes due (ST-389, page 5, Column B, line 2)
7.	Total sales and local taxes (add lines 5 and 6)
8.	Taxpayer's discount (See instructions. For timely filed returns and taxes paid in full only.)
9.	Net tax payable (subtract line 8 from line 7)
	10A Penalty (see instructions)
	10B Interest (see instructions)
10.	Total penalty and interest (add lines 10A and 10B)
11.	Total amount due (add lines 9 and 10)

5.	.
6.	.
7.	.
8.	.
9.	.
10A.	.
10B.	.
10.	.
11.	.

IMPORTANT: Sign and date return on reverse side. Attach form ST-593, if applicable.

Mail to:

Balance Due: SCDOR, PO Box 100193, Columbia, SC 29202

Zero Due: SCDOR, PO Box 125, Columbia, SC 29214-0101



Sales and Use Tax - Worksheet #1

- Item 1. Gross proceeds of sales/rentals and withdrawals for own use 1. _____
- Item 2. Out-of-state purchases subject to Use Tax 2. _____
- Item 3. Total - Gross proceeds of sales/rental, Use Tax, and withdrawals for own use 3. _____
(Add Items 1 and 2. Enter total here and on line 1, Column A, on front of ST-455.)

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.

6% Sales and Use Tax - Worksheet #2

- Item 4. Gross proceeds of sales/rentals and withdrawals of inventory for own use 4. _____
(Enter sales subject to 6% tax rate requirements.)
- Item 5. Out-of-state purchases subject to Use Tax 5. _____
- Item 6. Total gross proceeds at 6% (Add Items 4 and 5. Enter total here and on line 1A, Column A on front of ST-455.) 6. _____

Item 7. Sales and Use tax allowable deductions (Itemize by type of deduction and amount of deduction)

Type of deduction	Amount of deduction
<u>a. Sales Exempt During "Sales Tax Holiday" in August</u>	\$ _____
<u>b. Sales over \$100 delivered onto Catawba Reservation</u>	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

- Item 8. Total amount of deductions (Enter total here and on line 2 of Column A on front of ST-455.) 8. < _____ >
- Item 9. Net taxable sales and purchases (Subtract Item 8 from Item 6. Enter total here and on line 3, Column A on front of ST-455.) 9. _____

REMINDER: Form ST-389 must be completed and attached.

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.

Owner, partner, or other title	Printed name	Taxpayer's signature
Daytime phone number	Date	Email

IMPORTANT: Your return is DELINQUENT if it is postmarked after the 20th day of the month following the close of the period. Sign and date the return.

Questions? Call toll-free 1-844-898-8542.



5% Sales and Use Tax - Worksheet #3

- Item 10. **Gross proceeds of sales/rentals and withdrawals for own use** 10. _____
(Enter sales subject to 5% tax rate requirements such as airplanes and boats.)
- Item 11. **Out-of-state purchases subject to Use Tax** 11. _____
- Item 12. **Total gross proceeds at 5%** (Add Items 10 and 11. Enter total here and on line 1A, 12. _____
Column B on front of ST-455.)

Item 13. **Sales and Use Tax allowable deductions** (Itemize by type of deduction and amount of deduction)

Type of deduction	Amount of deduction
a. Sales over \$100 delivered onto Catawba Reservation	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

- Item 14. **Total amount of deductions** (Enter total here and on line 2 of Column B on front 14. < _____ >
of ST-455.)
- Item 15. **Net taxable sales and purchases** (Subtract Item 14 from Item 12. Enter total here 15. _____
and on line 3, Column B on front of ST-455.)