



**STATE SALES, USE, AND ACCOMMODATIONS TAX RETURN**

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

If the business is closed permanently, please complete the form C-278 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/Federal Identification No. (FEIN)

FEIN

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

34-2707

FOR OFFICE USE ONLY

		Column A Sales/Use 6% (Tax Rate)	Column B Sales/Use 5% (Tax Rate)	Column C Accommodations 2% (Tax Rate)
1	<b>All Gross Proceeds of Sales/Rental, Use Tax, Accommodations, and Withdrawals for Own Use (From Item 3 of worksheets)</b>			
1A	Total Gross Proceeds of Sales/Rental, Use Tax & Withdrawals at 6% Rate (Column A); 5% Rate on Accommodations Rentals (Column B) (From Items 6 and 10 of worksheets)			
1B	Total Gross Proceeds of Sales/Accommodations Rentals at 2% Rate (Column C) (From Item 14 of worksheets)			
2	Total Amount of Deductions (From Items 8, 12 and 16 of worksheets)			
3	Net Taxable Sales and Purchases (Line 1A or 1B minus line 2)			
4	Tax Due (Line 3 x Tax Rate)	6%	5%	2%
5	Taxpayer's Discount (See instructions. For timely filed returns and taxes paid in full only.)			
6	Balance Due (Subtract line 5 from line 4 for each column.)			
7	Penalty (See Instr.)			
7A	Interest (See Instr.)			
7B	Total Penalty and Interest (Add lines 7 and 7A for each column.)			
8	Amount Due (Add lines 6 and 7B for each column.)			
8A	<b>Total Sales, Use and Accommodations Due (Add line 8 of columns A, B and C.)</b>	8A.		
9	<b>Tax Due ST-389 (From Column D, line 5, page 7 of 8 of form ST-389)</b>		9.	
10	<b>Total Amount Due (Add lines 8A and 9 of Column B.)</b>		10.	

## SALES AND USE TAX - Worksheet #1

- Item 1. Gross Proceeds of Sales, Accommodations, Rentals and Withdrawals for Own Use (Total of All Sales) DO NOT INCLUDE AMOUNT OF SALES TAX.** 1. \_\_\_\_\_
- Item 2. Out-of-State Purchases Subject to Use Tax** 2. \_\_\_\_\_
- Item 3. All Gross Proceeds of Sales/Rental, Use Tax, Accommodations and Withdrawals for Own Use (Add Items 1 and 2. Enter total here and on line 1 on front of ST-388.)** 3. \_\_\_\_\_

If local tax is applicable, enter total on line 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 Form ST-389 (local sales tax worksheet).

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

This section is used for reporting the total of all sales and purchases subject to the State sales tax rate of 6%. Sales and purchases generally reported in this section include charges for meals, gift items, and additional guest charges (such as room service, amenities, telephone charges, etc.). However, sales of accommodations are excluded from this worksheet section. Total sales of accommodations (subject to State tax rate of 7%) are reported on Worksheet #3 (for 5% tax reporting) and Worksheet #4 (for 2% tax reporting) to determine the total State sales tax due.

- Item 4. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use (Sales subject to 6% tax rate requirements)** 4. \_\_\_\_\_
- Item 5. Out-of-State Purchases Subject to Use Tax** 5. \_\_\_\_\_
- Item 6. Total Gross Proceeds of Sales at 6% (Add lines 4 and 5. Enter total here and on line 1A, Column A on front of ST-388.)** 6. \_\_\_\_\_
- Item 7. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)**

Type of Deduction	Amount of Deduction
-------------------	---------------------

- |  |            |
|--|------------|
| <b>a. Sales Exempt During "Sales Tax Holiday"</b>                | ▶ \$ _____ |
| <b>b. Sales over \$100.00 delivered onto Catawba Reservation</b> | \$ _____   |
| _____  | \$ _____   |
| _____  | \$ _____   |
| _____  | \$ _____   |

- Item 8. Total Amount of Deductions (Enter total amount of deductions here and on line 2, Column A on front of ST-388.)** 8. < \_\_\_\_\_ >
- Item 9. Net Taxable Sales and Purchases (Item 6 minus Item 8 should agree with line 3, Column A on front of ST-388.)** 9. \_\_\_\_\_

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.

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	Internet/E-mail Address:

**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.**

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

This section is used for reporting total charges for rooms, lodging and accommodations subject to the State sales tax rate of 7%. The gross proceeds from charges for accommodations must be entered on Item 10 of worksheet #3 (subject to 5% tax rate) and Item 14 of worksheet #4 (subject to 2% tax rate) to properly report sales subject to 7% state sales tax rate.

**Item 10. Total Gross Proceeds of Sales/Accommodations Rentals and Withdrawals for Own Use** (Sales subject to 5% Sales Tax and Accommodations Tax requirements.) Enter total here and on **line 1A, Column B on front of ST-388.** 10. \_\_\_\_\_

**Item 11. Sales and Use Tax Allowable Deductions** (Itemize by Type of Deduction and Amount of Deduction)

Type of Deduction	Amount of Deduction
<b>a. Sales of Accommodations for Resale</b> _____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**Item 12. Total Amount of Deductions** (Enter total amount of deductions here and on **line 2, Column B on front of ST-388.**) 12. < \_\_\_\_\_ >

**Item 13. Net Taxable Sales and Purchases** (Item 10 minus Item 12 should agree with **line 3, Column B on front of ST-388.**) 13. \_\_\_\_\_

## 2% ACCOMMODATIONS TAX - Worksheet #4

**Item 14. Gross Proceeds of Sales from the Rental of Transient Accommodations** (Enter total sales of accommodations here and on **line 1B, Column C, on front of ST-388.**) 14. \_\_\_\_\_

**Item 15. Sales and Use Tax Allowable Deductions** (Itemize by Type and Amount of Deduction)

Type of Deduction	Amount of Deduction
<b>Sales of Accommodations for Resale</b> _____	\$ _____
_____	\$ _____
_____	\$ _____

**Item 16. Total Amount of Deductions** (Enter total amount of deductions here and on **line 2, Column C on front of ST-388.**) 16. < \_\_\_\_\_ >

**Item 17. Net Taxable Sales and Purchases of Transient Accommodations** (Item 14 minus Item 16 should agree with **line 3 of Column C on front of ST-388.**) 17. \_\_\_\_\_