



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**REQUEST FOR ALTERNATIVE  
METHOD FOR ADMISSIONS TAX**

If you already manage your Admissions account on MyDORWAY, we recommend submitting this form online at **MyDORWAY.dor.sc.gov**. Start by logging in, scroll to your Admissions account, and click **More Account Options** to get started.

Owner, partners, or corporate name: \_\_\_\_\_

Trade name (Doing business as): \_\_\_\_\_

Physical location of business - **(No PO Box)**: \_\_\_\_\_

Street

City

County **(REQUIRED)**

State

ZIP

Business phone number: \_\_\_\_\_ Daytime phone number: \_\_\_\_\_ FEIN: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Description of alternative method: \_\_\_\_\_

Description of equipment: \_\_\_\_\_

Manufacturer: \_\_\_\_\_ Equipment ID: \_\_\_\_\_

I attest that the accounting system described above will provide the following information:

1. A complete and 100% accurate record of individual, daily, and monthly transaction summaries listing date and amount.
2. A detailed printed or electronic report of all transactions sufficient to satisfy audit requirements for at least three years.
3. An electronic or printed receipt which has the name of the establishment, amount of admissions charged, date, time, and transaction number, unless operated by electronic card. Further details about this requirement are provided on the back of this form.

I understand that this request will be reviewed by the SCDOR and the method is not considered approved until such review is complete. I also agree to immediately discontinue the use of this system if, at any time, the above conditions cannot be met, and to notify the SCDOR to arrange a method of accounting for admissions agreeable to the SCDOR.

\_\_\_\_\_  
Signature of owner, partner, or officer

\_\_\_\_\_  
Date

**Mail to:** SCDOR, PO Box 125, Columbia, SC 29214-0400

Questions? We're here to help. Call 1-844-898-8542 and choose the **Registration** option.

## Instructions

### Purpose of the L-2203

Use the L-2203 to apply for an alternative Admissions Tax accounting method with the SCDOR.

### Default requirements

Unless the operator requests an alternative method:

1. Each ticket to a place of amusement must have the admission price printed on it, and the operator may not sell the ticket at any other price (SC Code Section 12-21-2520).
2. The place of amusement must collect the ticket, tear it into two parts (approximately through the center), keep one half, and return the other half to the customer. These requirements do not apply to season tickets or tickets from a subscription for a series of admissions (SC Code Section 12-21-2530).

### Alternative methods

An operator may apply to the SCDOR for a waiver of the requirements to print the price of admission on the ticket. This waiver must be for good cause and is approved at the discretion of the SCDOR (SC Code Section 12-21-2520). The SCDOR may authorize or approve other methods of accounting for paid admissions (SC Code Section 12-21-2575).

Code sections are available at [dor.sc.gov/policy](http://dor.sc.gov/policy).

### Description of alternative method

You must include a full and accurate description of the method requested. The SCDOR will not approve the method unless you provide all of the information requested on this form.

### Minimum requirements for alternative methods

The SCDOR will not approve an alternative method that does not include each of the following:

1. The operator must agree to produce a complete and fully accurate record of individual, daily, and monthly summaries of transactions listing date and amount.
2. The operator must agree to produce a detailed printed or electronic report of all transactions sufficient to satisfy audit requirements for at least three years.
3. Except for transactions where the customer uses an electronic card, each ticket or receipt must have the name of the establishment, amount of admissions charged, date, time, and transaction number.

By signing this form, you agree to discontinue the use of the alternative method immediately if you discover that you cannot meet all of the conditions above, and to notify the SCDOR to arrange for another method.

### Upon approval of an alternative method

1. Standard ticket-tearing requirements are not required.
2. You may provide a printed ticket or receipt, such as a printout from a computer-based system/register, a ticket from a ticket roll, a wristband, a written receipt, or a similar method.
3. An electronic card is considered to be an acceptable ticket/receipt when it can be used to enter activities such as laser tag, go carts, putt-putt, batting cages, etc. when the value on the card is reduced for a specific activity and the record-keeping system can provide a detailed report of the quantity and amount of Admissions paid for by use of the electronic card.