



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**ASSIGNMENT OF RIGHTS
TO A SALES TAX REFUND**

INSTRUCTIONS

A purchaser who has paid Sales Tax to a retailer may claim a refund if the retailer who paid the Sales Tax has assigned the right to a refund to the purchaser. The retailer uses the ST-16 to assign the right to a refund to the purchaser. For more information, see SC Code Section 12-60-470 (C)(1)(b), available at dor.sc.gov/policy.

The purchaser must include the completed ST-16 when submitting their ST-14, Sales & Use Tax Refund Claim.

Completing the ST-16 does not guarantee that the SCDOR will issue the refund to the purchaser. The SCDOR will review both the ST-14 and ST-16 to verify that it complies with the SC Code of Laws.

Retailer Name _____

Address _____ City _____ State _____ ZIP _____

South Carolina Retail License Number _____

I, _____, the owner or authorized employee of _____,

Name

Retailer name

assign any and all rights to recover from the SCDOR a refund of Sales Tax paid in connection with the specific transactions identified below to _____.

Purchaser name

The assignment of rights applies to the transactions* and amounts listed below:

*Be as specific as possible. You should include the date of the sale, store location, amount of the transaction, and any other information to ensure correct identification of the transactions subject to this assignment.

_____ agrees that it has not filed and will not file a claim for the refund on the

Retailer/seller name

Sales Tax subject to this Assignment. It is also understood that any outstanding liabilities owed to the SCDOR by the retailer must be first offset by any refund that results from this Assignment and any remaining balance will be issued to the Assignee.

Authorized signature

Title

Date

This form does not replace the ST-14, Sales & Use Tax Refund Claim. Complete this form and attach the ST-14.