# **Coin Operated Device Licensing**

# Pay and register online!

- Coin Operated Device Licenses and Decals can be purchased online using MyDORWAY!
- Licenses are shipped through UPS and usually ship within 2 business days.
   Save time and skip the trip to our office, with no additional fees!



Manage your tax accounts online for FREE!

# My DC RWAY Fast. Easy. Secure.

## One-stop shop!

Manage your tax accounts all in one place

- Review your payment history
- Immediate access to correspondence
- Easily update your account information
- View your past returns and application submissions

+ more!

# Why MyDORWAY?

- 24/7 account access
- Make ACH debit or credit card payments with no convenience fees
- Receive immediate confirmation for transactions
- Automatic calculations reduce errors
- Control who has access to your tax accounts
- Always know you're using the most up-to-date forms

Ready to sign up for MyDORWAY? **Visit MyDORWAY.dor.sc.gov to get started.** 

You'll need your FEIN or SSN, SCDOR File Number, and a Letter ID or copy of your last return.

Tutorials are available at dor.sc.gov/MyDORWAY



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# STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

L-2052

(Rev 3/25/24) 4115

# **OWNER/OPERATOR LICENSE APPLICATION** dor.sc.gov Register for an Owner/Operator License on our free online tax portal MyDORWAY, available at MyDORWAY.dor.sc.gov. Name \_\_\_\_\_ Title \_\_\_\_ FEIN/SSN \_\_\_\_\_

Business Name _		Phone						
Mailing Address (r	no PO boxes)							
City		_ State		Zip Co	Zip Code			
Location of Recor	ds (no PO boxes)							
City		_ State		Zip Co	Zip Code			
Type of Ownershi	р							
Sole Propri General Pa Limited Pa Other (Exp	artnership rtnership	<ul><li>☐ SC Corporation</li><li>☐ LLC/LLP</li><li>☐ Foreign Corporation</li><li>☐ Unincorporated Association (Legal name below)</li></ul>						
	ormation date (corporations a				_			
Information of business owners, partners, or offi		ficers:  Home Address			Percent Owned if Partner			
SSN	Name/Title	HC	ome Address		Percent Owned it Partner			
			Only one Owner/Operator License is		s necessary. Check one box below			
Renewing COD Owner/Operator License		Class A	Class B	Clas	ss C			
		S50	☐ \$200		\$2,000			
Requesting April-September (six-month) Owner/Operator License		S12.50	<b>\$50</b>		\$500			
Requesting March-October (eight-month) Owner/Operator License		<b>\$17</b>	☐ \$67		\$667			
	COD Owner/Operator orated amount from chart		_ □					
on next page for fi	rst month of operation)	Total Payment:						
device used for gam	nder Code Section 12-21-2736, abling. I certify that the owners a perate only legal machines, and ef.	nd operators of this ma	achine, whether an in	dividual, pa	rtnership, LLC, or			
Signat	ure of Owner/Operator	Printed n	ame of Owner/Operator		Date			

Mail to: SCDOR COD Application, 300 A Outlet Pointe Blvd, Columbia, SC 29210

### **Important Information**

- Failure to obtain an Owner/Operator License and have the owner's name affixed to each machine will result in penalties.
- All applications must include your FEIN or SSN.
- Six month licenses are valid only from April through September and are not prorated.
- Eight month licenses are valid only from March through October and are not prorated.
- Only one license is required regardless of the number or types of devices owned or operated. The license required is based on the highest type of machine owned or operated:
  - o Owns or operates Type I machines Class A license
  - o Owns or operates Types I and II machines Class B license
  - o Owns or operates Types I, II, and III machines Class C license

# Prorated Fees for New COD Owner/Operator Licenses Only Licenses are non-refundable and non-transferable

Month	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Class A	\$50	\$48	\$46	\$44	\$42	\$40	\$37	\$35	\$33	\$31	\$29	\$27
Class B	\$200	\$192	\$183	\$175	\$167	\$158	\$150	\$142	\$133	\$125	\$117	\$108
Class C	\$2,000	\$1,917	\$1,833	\$1,750	\$1,667	\$1,583	\$1,500	\$1,417	\$1,333	\$1,250	\$1,167	\$1,083

Class A Licenses are required to own or operate Type I devices:

- Coin-operated kiddy rides
- · Mechanical amusement devices
- Juke boxes or machines for playing music
- Billiard or pocket billiard tables
- Foosball tables
- · Bowling lane tables
- Skeeball tables

Class B Licenses are required to own or operate Type II devices:

- Machines for entertainment or video games
- Crane machines
- Pinball machines with flippers that change the course of the balls

Class C Licenses are required to own or operate Type III devices:

• In-line pinball machines without levers or flippers that change the course of the balls

### **RELEVANT SC CODE SECTIONS**

**Section 12-21-2710:** Machines used for gambling are strictly prohibited. Violations are a misdemeanor, which can result in fines of up to \$500, up to one year in jail, or both.

Section 12-21-2718: You must maintain records showing the manufacturer's serial number, model, or type of machine.

**Section 12-21-2724:** The SCDOR assumes that you buy licenses only for legal machines. If the machines are later found to be illegal, you will not receive a refund for License Tax fees.

Section 12-21-2736: If you purchase a license for an illegal machine, that does not make it legal.

**Section 12-21-2748:** You must attach identifying information for the owner or operator on each machine in a visible location for inspection.

Section 12-21-2750: You must keep information about any machine lease agreements on the premises.

View complete code sections at dor.sc.gov/policy. Learn more about Coin-Operated Devices at dor.sc.gov/tax/coin-operated-device.

### **Social Security Privacy Act Disclosure**

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.