



Admissions Tax Return | L-511

Revised 3/28/2022

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay Admissions Tax Returns electronically. File and pay on MyDORWAY.dor.sc.gov, our secure online tax portal. Create a MyDORWAY account or login to get started. If you do not file and pay electronically, you will receive a penalty. This electronic mandate went into effect beginning with the June 2022 filing period.

This document provides general information about the Admissions Tax Return.

WHO NEEDS TO FILE

- Operators of all places of amusement when an admission fee has been charged

WHEN TO FILE

- **Due date:** The Admissions Tax Return is due by the 20th day of the month following each filing period. (For example, your June return is due by July 20.)
- You must file an Admissions Tax Return for each filing period, even if you have no tax liability for the period.

WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your File Number, Federal Employer ID Number (FEIN), and South Carolina ID (SID)
- The number of admissions charged for the period
- The total price of admissions, including tax

TAX RATES

- 5% of the net gross receipts

QUESTIONS? WE'RE HERE TO HELP

- AdmissionsTax@dor.sc.gov
- 803-896-1970
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about Admissions Tax at dor.sc.gov/tax/admissions.