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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE Sales & Use Tax Refund Claim

ST-14
(Rev. 11/6/20)
5017

Sales Tax Refund Amount Requested Section I: Taxpayer Identification Taxpayer MUST complete this section Amount Requested Type of Tax License or Registration No. SSN or FEIN _____ SID# _____ Attention ____ Taxpayer name ____ Mailing address _____ County_____ _____ State _____ ZIP _____ Email address ___ City_____ Period(s) Covered _____ _____ Home phone _____ Business phone Section II: Reason for Refund State your reasons for requesting a refund. If you need more space, add additional sheets. Attach any supporting documentation to this request. Your refund request may be delayed or denied if you don't include supporting documentation. Taxpayer's signature _____ Date _____ Corporation's name (if applicable) _____ Completed by (print name) _____ Title _____ Signature _____ Date ____ Section III: Authorization to Discuss Refund I authorize the Director of the SCDOR or their delegate to discuss this return, attachments, and related tax matters with the preparer. Yes No Preparer's name Preparer's phone number The easiest way to apply for a refund is through our free online tax portal, MyDORWAY, at MyDORWAY.dor.sc.gov.

If using paper, mail this form to: SCDOR, PO Box 125, Columbia, SC 29214-0400

INSTRUCTIONS

The easiest way to apply for a refund is through our free online tax portal, MyDORWAY, at **MyDORWAY.dor.sc.gov.** You can also use MyDORWAY to submit amended returns and attach your documentation.

You can also request a refund by completing a paper version of the ST-14.

For the SCDOR to verify this refund request and accurately calculate any applicable tax and interest due, you must provide the following supporting documentation when submitting this request:

- 1. A copy of exempt or resale certificate relevant to this request.
- 2. Amended returns for the periods you're requesting a refund for. Use a blank ST-3, State Sales and Use Tax Return, and check the **Amended Return** box at the top of the return. If there is no check box at the top of the return, write "Amended" at the top of the return to indicate it is an amended return. The ST-3 is available at **dor**. **sc.gov/forms.**
- 3. A tax summary of sales/purchase invoices (not actual invoices) for the periods pertaining to this request. This summary should correspond to when the tax was paid on the original tax returns. The SCDOR may request copies of applicable sales/purchase journals or invoices (not actual invoices).

Who is entitled to request a refund? (see SC Code Section 12-60-470):

- A. For **Sales Tax transactions**, the seller must request a refund. However, the purchaser may request a refund if the seller provides an assignment of refund rights.
- B. For **Use Tax transactions**, the purchaser must request a refund. However, the seller may request a refund if the purchaser provides an assignment of refund rights. No assignment is necessary when the seller establishes that they have paid the tax and refunded it to the purchaser.

The assigner should provide the amounts of tax paid, by period, on their original return corresponding to this request.

The SCDOR may also request additional information to process this request.

The Taxpayers' Bill of Rights outlines the rights of South Carolina taxpayers. Find the full text in Title 12, Chapter 58 of the SC Code of Laws at **dor.sc.gov/policy**.

For location information, visit dor.sc.gov/contact or call 1-844-898-8542.

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.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.