

State Sales & Use Tax Return

WHAT'S NEW FOR SALES TAX?

- **Effective December 1, 2023:** the Max Tax Return must be filed and paid electronically. Visit dor.sc.gov/MyDORWAY to learn more and get started.
- Some Items, including **golf carts, ATVs, UTVs, and dirt bikes** are now subject to Max Tax. Visit dor.sc.gov/max-tax to learn more.



Manage your tax accounts online for FREE!

MyDORWAY

Fast. Easy. Secure.

File Electronically

- Faster & easier than a paper return
- Stay up to date on tax rate changes
- Additional \$100 discount per year
- Receive immediate confirmation for transactions

Why you should use MyDORWAY

- Make ACH debit or credit card payments **with no convenience fees**
- Automatic calculations reduce errors
- 24/7 account access
- Option to schedule payments

Ready to sign up for MyDORWAY?

Visit MyDORWAY.dor.sc.gov to get started.

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

Tutorials are available at dor.sc.gov/MyDORWAY

Want more information about Sales & Use Tax? Visit dor.sc.gov/sales-and-use



dor.sc.gov



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE STATE SALES AND USE TAX RETURN File Online at MyDORWAY.dor.sc.gov

ST-3 (Rev. 3/31/23) 5001

Place an X in all boxes that apply.

- AMENDED Return Change of Address (Make changes to address below) Business Permanently Closed Date

If the area below is blank, fill in name and address.

Table with 3 rows: Retail License or Use Tax Registration, FEIN, Period Ended (MM-YYYY)

DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM. To apply for refunds, see the ST-14.

Complete the worksheet on the next page first.

SALES AND USE TAX

- 1. Total gross proceeds of sales, rentals, Use Tax, and withdrawals for own use
2. Total amount of deductions
3. Net taxable sales and purchases
4. State Sales and Use Tax (multiply line 3 x 6%)

6%

ADDITIONAL TAX FROM ST-389

Only complete this section if local taxes are applicable to your sales or purchases.

REMINDER: You must complete and attach the ST-389.

If this section does not apply, go to line 6.

- 5. Total taxes due
6. Total State and Local Taxes due
7. Taxpayer's discount for timely filed and paid returns only
8. Net tax payable
9. Penalty, Interest
10. TOTAL AMOUNT DUE

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer.

Yes No Preparer's name Phone number

I hereby certify that I have examined this return and to the best of my knowledge and belief it is true and accurate.

Table with 2 rows and 3 columns: Owner, partner, or other title; Daytime phone number; Printed name; Date; Taxpayer's signature; Email

Mail to: Balance due: SCDOR, PO Box 100193, Columbia, SC 29202 Zero due: SCDOR, PO Box 125, Columbia, SC 29214-0101



SALES AND USE TAX WORKSHEET

Retail License or Use Tax Registration Number _____

6%

Period Ended MM-YYYY _____

Item 1. Gross proceeds of sales, rentals, and withdrawals of inventory for own use ▶ 1. _____

Item 2. Out-of-state purchases subject to Use Tax ▶ 2. _____

Item 3. Total gross proceeds of sales, rentals, Use Tax, and withdrawals of inventory for own use
Add Items 1 and 2. Enter here and on page 1, line 1 of the ST-3. 3. _____

If local tax is applicable, enter the total on Item 1 of the ST-389 worksheet.

Note: Sales of unprepared foods are exempt from the state Sales and Use Tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales that are subject to a local tax must be entered on the ST-389.

Item 4. Sales and Use Tax allowable deductions. Itemize by type of deduction and amount of deduction.

For a list of deduction examples, see the ST-3 Instructions.

Column A Type of deduction	Column B Amount of deduction
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____

Item 5. Total amount of deductions
Enter total of Column B here and on page 1, line 2 of the ST-3. 5. < _____ >

Item 6. Net taxable sales and purchases
Item 3 minus Item 5. Enter total here and on page 1, line 3 of the ST-3. 6. _____

IMPORTANT: Your return is **DELINQUENT** if it is postmarked after the 20th day following the close of the period. Remember to sign and date the return.

Learn more about Sales Tax at dor.sc.gov/tax/sales-and-use.

Need help signing up for MyDORWAY or filing a Sales Tax return? Tutorials are available at dor.sc.gov/MyDORWAY.