



Rental Surcharge Fee Return | ST-394

Revised 1/28/2021

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay their Rental Surcharge Fee Return 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, a penalty of \$500 per period will apply. This electronic mandate went into effect May 3, 2020.

This document provides general information about the Rental Surcharge Fee Return.

WHO NEEDS TO FILE

- Qualified renters in South Carolina

WHEN TO FILE

- **Due date:** The Rental Surcharge Fee Return is due by the 20th day of the month following each filing period. (For example, your January-March return is due by April 20.)
- **Frequency:** You must file a Rental Surcharge Fee Return for each filing period even if you have no tax liability for the period.

WHAT YOU WILL NEED WHEN YOU FILE

- Your retail license number
- Your Federal Employer ID Number (FEIN)
- Your South Carolina ID (SID)
- The total vehicle license fees collected for the quarter
- The total of all rental prices for the quarter

TAX RATES

- The heavy equipment rental fee is 2.5% for any qualified heavy equipment property rented in South Carolina.
- The heavy equipment rental fee applies to:
 - All qualified rentals made from a rental location in South Carolina where the customer picks up the equipment.
 - All qualified rentals made from a rental location in South Carolina where the qualified heavy equipment property is delivered in the state.

QUESTIONS? WE'RE HERE TO HELP

- SalesTax@dor.sc.gov
- 1-844-898-8542 Select Option 2, then Option 3
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY

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