

State of South Carolina
SC Department of Revenue

ST-388

Sales, Use, Accommodations and
Local Sales Tax Booklet
Forms and Instructions

www.sctax.org

Please check our website for the most current Forms at
www.sctax.org

Electronic
Filing

**FILE
ELECTRONICALLY**
See page 4

SALES TAX SEMINARS AND WORKSHOPS

For dates offered for the 2014 Sales Tax Seminars and Workshops or to get a registration form visit our website www.sctax.org and click on the tax workshops

OR

You can register by email:
TaxPayerEd@sctax.org

For Forms Suggestions email:
Suggestions4Forms@sctax.org

For General Sales Tax Questions email:
SalesTax@sctax.org

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ST-3T (Accommodations Report by County or Municipality)
ST-389 (Schedule for Local Taxes)
ST-14 (Claim for Refund)
C-278 (Account Closing Form)
SC8822 (Change of Name/Address/Business Location)
ST-263 (Sales Tax Charts)

You may obtain additional blank forms or tax information at your nearest Taxpayer Service Centers which are listed in this booklet or visit our website at www.sctax.org.

In addition, you may call:

1. For ordering preprinted forms - 1-803-898-5709
- www.sctax.org
2. For blank/bulk forms - 1-803-898-5320
- 1-800-768-3676
3. For general information - 1-803-898-5709
4. For assistance in filing and completing this form - 1-803-898-5788

**A SALES, USE AND ACCOMMODATIONS TAX RETURN MUST BE FILED
EVEN IF NO SALES WERE MADE DURING THE FILING PERIOD COVERED.**

2014 NEW INFORMATION

The following is a list of separate sales and use tax provisions that occurred in 2012, but are effective in 2013 or thereafter.

Datacenter – New Exemptions

Legislation was added in 2012 to add new sales and use tax exemption for a qualifying datacenter. The exemption applies to (1) computers, computer equipment, and computer software used within a datacenter and (2) electricity used by the datacenter or used by eligible business property located or used at the datacenter. To provide guidance on this exemption in 2013, the department issued advisory opinion “SC Revenue Ruling #13-5”. To view this document, visit our website at www.sctax.org and click on “Depart Advisory Opinions” under “Law and Policy” section of the website.

Certain Injectable Medications and Injectable Biologics - New Exemption

Code Section 12-36-2120 has been amended to add an exemption for injectable medications and injectable biologics, so long as the medication or biologic is administered by or pursuant to the supervision of a physician in an office which is under the supervision of a physician, or in a Center for Medicare or Medicaid Services certified kidney dialysis facility.

This exemption will be phased-in based on the annual general fund growth as determined by the Board of Economic Advisors (“BEA”). For the 2013-2014 fiscal year (July 1 through June 30), the state revenue growth requirements needed for this exemption to be implemented were not met. To obtain information relating to the status of this exemption for the 2014 -2015 fiscal year, visit our website: www.sctax.org.

Reminder – Prior Legislation effective in 2013

Imposition of Local Taxes Imposed in 2013

1. Marlboro County - 1% School District Tax imposed effective February 1, 2013.
2. Bamberg County - 1% Capital Projects Tax imposed effective May 1, 2013.
3. Hampton County - 1% Capital Projects Tax imposed effective May 1, 2013.
4. Lee County - 1% Capital Projects Tax imposed effective May 1, 2013.
5. Marion County - 1% Capital Projects Tax imposed effective May 1, 2013.
6. Richland County - 1% Transportation Tax imposed effective May 1, 2013.

The new local tax imposed in the counties indicated above will be in addition to the current state and local sales and use taxes imposed in those counties.

--REENACTED TEMPORARY PROVISIO--

The following are temporary provisions enacted in prior legislative sessions and reenacted by the General Assembly in 2013.

PRIVATE SCHOOLS, USE TAX EXEMPTION

This temporary proviso exempts the use tax on purchases of tangible personal property for use in primary and secondary schools including kindergarten and early childhood by schools exempt from income taxes under IRS Code Section 501(c)(3). The exemption does not apply to purchases subject to sales tax. This provision is effective only for the state fiscal year beginning July 1, 2013 and ending June 30, 2014, unless reenacted by the General Assembly. (Proviso **117.41**)

VISCOSUPPLEMENTATION THERAPIES

There is a suspension of the state's sales and use tax for viscosupplementation therapies from July 1, 2013 through June 30, 2014. The new law does not allow for refunds for any taxes paid on sales of this product during the suspension. (Proviso **117.67**)

RESPIRATORY SYNCYTIAL VIRUS PRESCRIPTION SALES AND USE TAX EXEMPTION

The effective date of the exemption from sales and use tax of prescription medicines used to prevent respiratory syncytial virus shall be January 1, 1999. No refund of sales and use taxes may be claimed as a result of this provision. (Proviso 117.63)

--GENERAL INFORMATION ANNOUNCEMENT--

NOTIFICATION REQUIREMENT OF RENTAL PROPERTY DROPPED FROM LISTING SERVICE

Persons furnishing accommodations are liable for the sales tax imposed on accommodations, whether, such person is the owner or a real estate agent, listing service, broker or similar listing service handling the accommodations for the owner. For this reason, such person is required to obtain a retail license and remit the tax to the SC Department of Revenue (Department).

Under the sales tax law, real estate agents, brokers, corporations or listing services liable for sales tax on accommodations must notify the Department if rental property, previously listed by them, is dropped from their listings. According to SC Information Letter #11-19, notification to the Department that rental property for an owner of a home, or other rental property subject to the sales tax on accommodations is dropped from listings of the real estate agent, broker, or similar listing service should include: (1) name of the owner (2) address of the owner (3) address of the rental property and (4) the date the rental property was dropped from the listing of the real estate agent, broker, or similar listing service. Notification may be sent each time a listing is dropped, but does not need to be. The notification should be sent to the South Carolina Department of Revenue twice a year – **once by July 31st** for all listings dropped from January through June **and once, by January 31st**, for all listing dropped from July through December. The notification information should be sent to the following address:

South Carolina Department of Revenue
Sales Office Audit – Accommodations Notification Information
P.O. Box 125
Columbia, South Carolina 29214

A complete copy of SC Information Letter #11-19 can be obtained from the South Carolina Department of Revenue's website, www.sctax.org

NEED HELP?

Telephone assistance is available from 8:30 a.m. to 5:00 p.m. EST, Monday through Friday.



1. For ordering preprinted forms - 1-803-898-5709
2. For blank/bulk forms - www.sctax.org
- 1-800-768-3676 Automated
- 1-803-898-5320 (in Columbia) Automated
3. For general information - 1-803-898-5709
4. For assistance in filing - Visit our website at www.sctax.org and click on **Electronic Services> Sales > Sales Tax Form Tutorial**

Taxpayer Service Centers (Hours 8:30 a.m. to 5:00 p.m. EST)

MAIN OFFICE

300A Outlet Pointe Blvd., P.O. Box 125, Columbia, SC 29214, **(803) 898-5000**

CHARLESTON

2 South Park Circle, Suite 100, Charleston, SC 29407, **(843) 852-3600**

FLORENCE

1452 West Evans Street, P.O. Box 5418, Florence, SC 29502, **(843) 661-4850**

GREENVILLE

545 N. Pleasantburg Dr., Greenville, SC 29607, **(864) 241-1200**

MYRTLE BEACH

1330 Howard Parkway, Myrtle Beach, SC 29577, **(843) 839-2960**

ROCK HILL

Business and Technology Center, Suite 202, 454 South Anderson Road, P.O. Box 12099, Rock Hill, SC 29731, **(803) 324-7641**



Mailing Address:

CORRESPONDENCE WITH THE SOUTH CAROLINA DEPARTMENT OF REVENUE



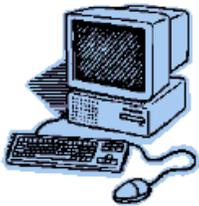
When writing to the Department of Revenue, always provide your retail license number or use tax registration number clearly. Do not mail correspondence with your return. Mail it separately to:

**SOUTH CAROLINA DEPARTMENT OF REVENUE
SALES TAX
COLUMBIA, SOUTH CAROLINA 29214-0101**

Do not use the preaddressed labels in this booklet when mailing correspondence as they are provided to expedite return processing and may slow correspondence handling.

Internet Access:

www.sctax.org



Email

There is a space on the back of form ST-388 for your email address. If we need to contact you about your return and you would like for the Department of Revenue to contact you by email, enter your address in the space provided. If your email address changes, enter the new address on the next return due.

Listserve

Do you want to receive email notices of newsletters and hot topics related to Sales and Use Tax? We have an email notification service. Sign up for our Sales and Use Tax Listserve by visiting our website at www.sctax.org and click on Electronic Services > Sales > Sales Tax Listserv.

Forms By Mail:

FORMS ORDERING

1-800-768-3676 or (in Columbia area) 898-5320

The system allows you to call using your regular touch tone phone to order single copies of forms. Dial the appropriate phone number listed above and follow the instructions on the system to request forms.

File Electronically

The SCDOR has several convenient ways to electronically transmit your sales tax returns and payments. The process is completely paperless.



TeleFile

The SCDOR's **Business Tax TeleFile System** offers a convenient and paperless method of filing certain returns via touchtone telephone. Qualified telefilers must have zero gross proceeds of sales, rentals, use tax, and withdrawals for own use for the filing period covered. First time telefilers are required to register during the initial telephone call. To start the process, dial (803) 898-5918 and follow the instructions. For additional information, please contact us by E-Mail at telefile@sctax.org or call (803) 896-1715.



As an incentive to participate in eSales or the EFT/EDI program, your discount will increase from \$3000 to \$3100 per year with your first electronic transmission.

Many taxpayers are required by law to electronically file and pay their sales returns. The Department of Revenue will notify those taxpayers whose businesses have exceeded the dollar threshold (\$15,000 or more) per month in sales tax. Voluntary participation is also encouraged.

eSales (Internet Filing)

The **SCDOR SALES TAX SYSTEM (eSales)** is an Internet application designed to allow taxpayers a fast, free, and secure way to file and pay their sales, use, accommodations, local option, durable medical, and special local taxes. To file your return electronically, visit our website at www.sctax.org and click on the eSales icon. First time filers are required to register, create a user ID and password during the initial visit.

NOTE: For returns to be considered timely filed, they must be submitted by the 20th day following the period covered. If the 20th falls on a weekend or legal holiday, the return is due on the next business day.

The SCDOR eSales system allows you to make payment by EFW (electronic funds withdrawal/Bank Draft) or credit card (MasterCard or VISA). ACH credit method is not an option for this program. For technical questions, call (803) 896-1715.



EFT/EDI

The Department of Revenue also offers an **EFT/EDI (Electronic Funds Transfer/Electronic Data Interchange)** Program. This program is designed to give taxpayers an electronic way to transmit tax payments and return information for sales, use, accommodations, local option, durable medical, and special local taxes.

NOTE: To be considered timely filed by SCDOR, your return with payment must be submitted on or before the day of the due date.

The EFT/EDI program utilizes software packages to transmit your return and payment information to the Department of Revenue through modem or internet connection. Payments can be made by ACH debit (bank draft) or ACH credit methods (your financial institutions software). For more information, visit our website at www.sctax.org, E-Mail us at businessEFT@sctax.org, or call (803) 896-1715. The registration application (D-137), can be located on our website. For more information about any of the electronic programs listed above, go to www.sctax.org and click on the Electronic Services. Then, click on the Sales and Use link to see more details about these programs.

LOOK



REVIEW

GUIDELINES FOR AVOIDING MOST COMMON SALES TAX ERRORS AND PROCESSING DELAYS

FORMS INFORMATION

- Current year forms must be used. Do not alter pre-printed file number (retail license or use tax number) or period covered.
- All submitted forms must be completed with a valid file number (retail license or use tax registration number) and period covered.
- Blank forms may be obtained by calling 1-800-768-3676, (803) 898-5320 (in Columbia) or visit our website at: www.sctax.org

RETURN INFORMATION FOR ST-388

- Use the correct return for the period ended.
- A return must be filed for each period, even if no tax is due.
- Complete all lines denoted with ▶, even if the amount is zero.
- Returns must be postmarked or electronically submitted with full payment on or before the 20th of the month following the closing of the period covered.

FORM INFORMATION FOR ST-389

- Complete form ST-389 when deliveries and/or sales are made in any county that imposes a local county/municipality tax. See www.sctax.org for most current information regarding local taxes.
- Enter each local tax separately on the form with the appropriate county or municipality code.
- **DO NOT** collect or remit local taxes for counties/municipalities that **DO NOT** impose a local county/municipality tax. **NOTE:** You must enter the codes for county/municipality in which your business is located and for which sales/deliveries are made.
- Complete form ST-389 if you make sales of unprepared foods in a county with a local tax. **NOTE:** Sales of unprepared food are only exempt from a local sales and use tax if the local sales and use tax specifically exempts such sales.

DISCOUNT INFORMATION

- Taxpayer's discount is only for timely filed and fully paid returns.
- Use the correct discount rate: 3% if combined state and local tax liability is less than \$100
2% if combined state and local tax liability is \$100 or more.
- The same discount rate will also apply to the local tax(es).
- Maximum discount allowed (state and local tax) is \$3000 (\$3100 for electronically filed returns). Any excess or disallowed discount will be billed back to the taxpayer with penalty and interest.
- See instructions for additional information relating to the maximum discount.

OVERPAYMENT (NEGATIVE FIGURES) INFORMATION

- **DO NOT** claim credits (negative figures) on returns or addendums.
- A refund claim must be submitted for overpayments of tax previously paid.
- For additional information, refer to ST-14: Claim for Refund Section on the Essential Information page or call (803) 896-1370.

REMITTANCE (CHECKS)

1. Checks must be made payable to: **SC DEPARTMENT OF REVENUE**
2. **Verify the dollar and written amount of the check.**
3. Indicate type of tax, period covered and retail license number on the check.
4. Sign your check.
5. Use black ink only.

Your Name		_____ 20 ____	
Your Address			
Any Town, State Zip			
SAMPLE			
Pay to _____ (1)		\$ (2)	Dollars
	(2)		
FOR _____ (3)		(4)	
123456789 123456 1234			

Taxpayers' Bill Of Rights

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

Collection Process

If your sales tax return is not postmarked by the 20th of the month following the close of the period, your return is considered delinquent and will be charged with the appropriate penalties and interest.

If your return is not received:

The Department of Revenue will issue an estimated assessment. Contact the Department of Revenue or mail (includes Telefile or eSales) your return when you receive the notice.

Ninety (90) days after receiving the estimated assessment, a tax lien may be recorded. The tax lien will adversely affect your credit rating for 10 years. You may be unable to obtain credit or transfer property if a tax lien is filed against you. Contact the Department of Revenue.

Failure to file and/or pay taxes can result in revocation of your licenses with the Department of Revenue.

You may be contacted by Department of Revenue personnel at any time during this process by phone or in person. Always ask for proper identification before discussing your account.

Business Personal Property

All businesses are required to file a business personal property return (Form PT-100) with the Department of Revenue annually. All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for depreciation. The return is due on the last day of the fourth month following the close of the tax year. There is no provision in the law for an extension.

For additional information pertaining to Business Personal Property call 803-898-5222.

PT-100 Electronic Filing Notice



The filing of Business Personal Property tax is made available electronically through South Carolina Business One Stop (SCBOS) beginning for businesses with an account closing period of December 31, 2010. Starting with businesses with an account closing period of December 31, 2010, DOR will no longer mail the pre-printed PT-100.

For more information please visit the SCBOS Business Personal Property informational website at https://www.scbos.sc.gov/Business_Personal_Property_Tax.aspx.

A General Guide to South Carolina Sales and Use Tax

Publication # 3
June 13, 2013

Sales tax is imposed on the sale, rental or lease of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina on which no sales tax or not enough sales tax has been paid. The state sales and use tax rate is 6%. Certain counties impose an additional 1% local option sales and use tax and/or a special local sales and use tax. (Throughout this handout, to keep it simple, the word *sale* also implies *rentals* and *leases*.)

The Retail License

If you start a retail business in South Carolina, you will need a retail license before making any sales. The retail license must be obtained by all retailers, including those making infrequent sales in this state. If you have more than one business outlet, you must have a separate retail license for each location.

If you have no permanent retail location, you can obtain a transient retail license which will allow you to make sales throughout the state, but in only one location at a time.

Apply for the retail license on Form **SCDOR-111**, *Tax Registration Application*, available at all Department of Revenue tax offices or visit our website: www.sctax.org. The fee for the permanent retail license or the transient retail license is \$50. If an outstanding debt exists for state taxes, the retail license will not be issued until the taxes are paid.

Nonresident Retailers - Nonresident retailers with a physical presence in South Carolina must obtain a retail license for \$50 to do business in this state. A nonresident retailer is one who does not have a business location in this state, but solicits business from South Carolina residents by means of sales representatives, manufacturers' agents, e-commerce, catalogs, advertising or other means.

Purchaser's Certificate of Registration - A purchaser's certificate of registration is required for someone who does not make retail sales but who purchases tangible personal property from outside this state to store, use or consume in South Carolina. Those licensed as retailers do not need a purchaser's certificate of registration. Apply for the certificate on **SCDOR-111**.

Temporary license - A temporary retail license is available for \$50 to transient retailers making sales in this state for no more than 30 consecutive days.

Artists and craftsmen - Artists and craftsmen selling at arts and crafts shows and festivals products they have created or assembled may obtain a permanent retail license for \$20 by applying on **Form 110**.

Flea market and yard sales - Persons who make sales at a flea market or at a yard sale no more than once per calendar quarter are not required to obtain a retail license.

Charitable organizations - Most non-profit, charitable organizations that make sales for charitable purposes are exempt from the sales and use tax on their sales and are not required to obtain a retail license. Applications for exemption must be made on **ST-387**. Purchases made by the organization for its own use are taxable.

Special Events Sales - Retailers making sales at festivals or special events - which include promotional shows, trade shows, fairs or carnivals for which an admission fee is required and last less than 12 consecutive days - are not required to obtain a retail license. Instead, retailers are required to file a special event tax return within five days for sales made at the event. Contact your local district office for more information.

Purchasing a Business

If you buy a business, all taxes that may be owed by the previous owner transfer to you. The taxes owed are a lien against the business inventory and equipment. You cannot obtain a retail license until the tax is paid. For more information on obtaining a certificate of tax compliance, refer to Form **C-268**.

Moving Your Business

If you move to a new location within the same county, you maintain your same retail license number but you should request an updated license to show your new address. If you move to a new location outside the county, you will be assigned a new retail license number. The \$50 license fee is not charged when the business location changes. Refer to Form **SC8822** for more information.

Closing Your Business

If you close your business, you must file a final tax return with the Department of Revenue, return your retail license and complete **C-278** (Account Closing Form). This may prevent you from getting unnecessary notices and bills for unpaid taxes.

More About Sales Tax

In addition to sales at retail, the sales tax also applies to the fair market value of items purchased by the retailer at wholesale, but used by the retailer for personal use. In addition to applying to items one normally thinks of as taxable - furniture, appliances, clothing, etc. - the sales and use tax also applies to communications like paging services, laundry and dry cleaning services, and electricity. A 10% (11% effective June 1, 2007) sales tax applies to telephone services for 900 and 976 exchanges. An additional 5% rental surcharge applies to rental of cars, and 3% applies to rental of heavy equipment.

More About Use Tax

Use tax commonly applies to purchases from retailers made via mail-order catalog, television, telephone, internet shopping and other out-of-state purchases from out of state retailers. Purchasing merchandise from retailers outside of South Carolina's borders does not exempt the purchaser from paying South Carolina tax. Making a purchase of tangible personal property (books, DVD's CD's, computer, clothing, etc.) from out-of-state retailers for use, storage or consumption in this state makes the purchaser liable for use tax.

If you purchase merchandise (books, DVD's CD's, computer, clothing, etc.) from an out-of-state retailer for storage, use, or other consumption in this state and an equal amount of sales tax was not due and paid in the other state at the time of purchase, you are liable for use

tax. Many catalog and mail-order companies already collect South Carolina's sales or use tax when you make a purchase. If the business *does not* collect the tax at the time of purchase, *you are responsible* for reporting the purchase and paying the tax yourself. If you make a purchase in another state and pay less than the tax which would be due in South Carolina, you should report and pay the difference to the SC Department of Revenue. A credit is allowed for Sales or Use Tax due and paid in another state.

Business

Businesses which regularly make non-taxed purchases out of state report and pay the use tax on their monthly sales and use tax return, **ST-3** and **ST-389**, if applicable.

Personal

Individuals not in business who make non-taxed purchases out of state should report the use tax on **UT-3/UT-3W**, SC Use Tax Worksheet or visit the Department's webpage, www.sctax.org, to pay the use tax or report and pay the tax on the South Carolina Individual Income Tax Return.

Local Sales and Use Taxes

A county may approve one or more of the following local taxes: local option, capital projects, school district, tourism development, or transportation tax. These local sales and use tax taxes are imposed in addition to the State sales and use tax. These local taxes are collected and administered by the South Carolina Department of Revenue on the behalf of the counties. Items subject to a maximum sales and use tax (i.e. \$300 on motor vehicles) are exempt from the local sales and use taxes.

Voters may approve 1% local option sales and use tax and/ or a local tax for capital projects, education capital improvement, school districts, tourism development, or transportation tax.

Counties and municipalities may impose local hospitality taxes on food, beverages, accommodations and admissions. This form does not address the local taxes on sales that are collected directly by the counties or municipalities (sales of accommodations or prepared meals). These taxes are collected by the local government, not the Department of Revenue. Contact the county where your business is located to determine if you are liable for any of their local hospitality taxes.

The local tax rate information presented in this publication is current at the time of publication. To determine if the local tax information relating to a particular county or jurisdiction has changed, visit our website, www.sctax.org, and inquire under sales and use tax.

<http://www.sctax.org/Tax+Information/Sales+and+Use+Tax/Sales+and+Use+Tax+Publications.htm>

Tax Rate on Unprepared Food

Sales of unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the State sales and use tax. This exemption **does not** apply to local sales and use taxes administered and collected by the S. C. Department of Revenue on the behalf of counties and other jurisdictions unless the local tax law specifically exempts sales of such food. To obtain additional information relating to sales of unprepared food, visit our website to view SC Regulation 117-337.

<http://www.scstatehouse.net/coderegs/C117.htm>

Accommodations Tax

The rental of transient accommodations is subject to a 2% accommodations tax in addition to the 5% sales tax (and the percentage for local tax, if applicable). If you rent out rooms or spaces at hotels, campsites, boarding houses, etc., you are required to obtain a retail license and pay the sales and accommodations tax.

Room rentals to the same person for at least 90 continuous days are not subject to the tax. If you rent a room in the house in which you live and it has less than six bedrooms, you are exempt from the tax. If you rent transient accommodations for no more than one week each calendar quarter, you are not required to obtain a retail license, but you still must report and pay the tax annually. Additional guest charges such as movie rentals, room service, valet services, etc. are subject to the 6% sales tax. **ST-388** is used to report your Sales, Use and Accommodations taxes and must be submitted with form ST-3T.

Maximum Tax

A maximum sales tax of \$300 is imposed on the sale or lease of motor vehicles, boats, aircrafts, motorcycles, certain trailers, recreational vehicles and light construction equipment. For purchases of light construction equipment, the Form **ST-405** is to be filled out by the purchaser and given to the retailer to limit the tax amount to three hundred dollars (\$300). The \$300 limit also applies to the sale of musical instruments and office equipment to religious organizations. Form **ST-382** must be completed for these items sold to religious organizations. Retailers who sell items subject to a maximum will be receiving the **ST-455** (State, Sales, Use, Maximum and Special Filers Return) with instructions for the form. The **ST-455** is to be used for reporting sales subject to the 1% sales tax rate increase as well as those not subject to the 1% sales tax (Items subject to a maximum tax) rate increase as of June 1, 2007.

Manufactured Homes

The first 35% of the selling price of a manufactured home is exempt from sales and use tax. After allowing for the exemption and any trade-in, the tax imposed on the sale is \$300 plus 2% of the remaining sales price exceeding \$6,000. The 2% may be waived if certain energy efficiency levels are met in the mobile home. Furniture and appliances that are not permanently attached and are sold with a mobile home must be listed separately on the bill or invoice and taxed at 6% of the sales price (less any trade-in allowance), plus applicable local taxes.

In 2008, the maximum tax provision relating to the calculation of the maximum tax for manufactured homes was amended to completely exempt certain Energy Star homes from the sales and use tax for sales occurring from July 1, 2009 through July 1, 2019. Under this provision, the manufactured home would be exempt 100% from any sales and use tax calculation due if it has been designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency's energy saving efficiency or meeting or exceeding such requirements under each agency's Energy Star program.

More Information

For more information on sales and use tax, visit the Department of Revenue's home page on the Internet: <http://www.sctax.org> Sales tax laws, regulations, policy documents and attorney general opinions may be found there.

This publication is intended to provide basic information about sales and use tax. It is not a substitution for the law. Further, tax laws change rapidly. We would advise you to seek legal advice if there are questions about your tax obligations.

Municipalities Sales and Use Tax Rates by County

The tax rate information on this chart lists the current tax rate at the time of the effective date. This chart is revised periodically to reflect changes in the sales tax rate. Counties can impose a new tax rate at any time, which would impact the tax rates shown. A complete updated list of all counties with local taxes can be found on our website www.sctax.org under Sales and Use.

Counties in bold indicate a special local tax has been implemented.

* Indicates a municipality is located in more than one county. To determine the appropriate tax rate, check a map or ask the customer to verify where tangible personal property was delivered.

(CP) - Capital Projects (ECI) - Education Capital Improvement (LO) - Local Option (SD) - School District
(TT) - Transportation Tax (TD) - Tourism Development

EFFECTIVE MAY, 2013, BAMBERG, HAMPTON, LEE, MARION AND RICHLAND COUNTIES TAX RATE INCREASED TO 8% (PRIOR TAX RATE 7%)

MUNICIPALITY	CODE	COUNTY	TAX RATE	MUNICIPALITY	CODE	COUNTY	TAX RATE
Abbeville	2005	Abbeville	7%	Chesnee	2136	Spartanburg	6%
Aiken (CP)	1002	Aiken	7%	Chesnee (LO)	2137	Cherokee	8%
Allendale (LO)	2015	Allendale	8%	Chesnee (SD)	5111	Cherokee	8%
Allendale (CP)	1003	Allendale	8%	Chester (LO)	2139	Chester	8%
Anderson	2020	Anderson	6%	Chester (CP)	1012	Chester	8%
* Andrews	2025	Georgetown	6%	Chesterfield (LO)	2142	Chesterfield	8%
* Andrews	2026	Williamsburg	7%	Chesterfield (SD)	5131	Chesterfield	8%
Arcadia Lakes (LO)	2030	Richland	8%	* Clemson	2148	Pickens	7%
Arcadia Lakes (TT)	1040	Richland	8%	* Clemson	2149	Anderson	6%
Atlantic Beach (CP)	1026	Horry	8%	Clinton	2151	Laurens	7%
Atlantic Beach (ECI)	5261	Horry	8%	Clio (LO)	2154	Marlboro	8%
Awendaw (LO)	2038	Charleston	8.5%	Clio (SD)	5351	Marlboro	8%
Awendaw (TT)	1010	Charleston	8.5%	Clover (CP)	1046	York	7%
Awendaw (ECI)	5101	Charleston	8.5%	* Columbia (LO)	2160	Richland	8%
Aynor (CP)	1026	Horry	8%	* Columbia (TT)	1040	Richland	8%
Aynor (ECI)	5261	Horry	8%	* Columbia (SD)	5320	Lexington	7%
Bamberg (LO)	2052	Bamberg	8%	Conway (CP)	1026	Horry	8%
Bamberg (CP)	1005	Bamberg	8%	Conway (ECI)	5261	Horry	8%
Barnwell	2054	Barnwell	7%	Cope (CP)	1038	Orangeburg	7%
* Batesburg-Leesville (SD)	5320	Lexington	7%	Cordova (CP)	1038	Orangeburg	7%
* Batesburg-Leesville	2057	Saluda	7%	Cottageville	2172	Colleton	7%
Beaufort	1007	Beaufort	6%	Coward (LO)	2175	Florence	8%
Belton	2060	Anderson	6%	Coward (CP)	1021	Florence	8%
Bennettsville (LO)	2062	Marlboro	8%	Cowpens	2178	Spartanburg	6%
Bennettsville (SD)	5351	Marlboro	8%	Cross Hill	2181	Laurens	7%
Bethune	2064	Kershaw	7%	Darlington (LO)	2200	Darlington	8%
Bishopville (LO)	2066	Lee	8%	Darlington (SD)	5161	Darlington	8%
Bishopville (CP)	1031	Lee	8%	Denmark (LO)	2204	Bamberg	8%
Blacksburg (LO)	2068	Cherokee	8%	Denmark (CP)	1005	Bamberg	8%
Blacksburg (SD)	5111	Cherokee	8%	Dillon (LO)	2208	Dillon	8%
Blackville	2070	Barnwell	7%	Dillon (SD)	5170	Dillon	8%
Blenheim (LO)	2072	Marlboro	8%	Donalds	2212	Abbeville	7%
Blenheim (SD)	5351	Marlboro	8%	Due West	2216	Abbeville	7%
Bluffton	1007	Beaufort	6%	Duncan	2220	Spartanburg	6%
Blythewood (LO)	2075	Richland	8%	Easley	2230	Pickens	7%
Blythewood (TT)	1040	Richland	8%	Eastover (LO)	2235	Richland	8%
Blythewood	2077	Fairfield	7%	Eastover (TT)	1040	Richland	8%
Bonneau (LO)	2076	Berkeley	8%	Edgefield	2240	Edgefield	7%
Bonneau (TT)	1008	Berkeley	8%	Edisto Beach	2243	Colleton	7%
Bowman (CP)	1038	Orangeburg	7%	Ehrhardt (LO)	2245	Bamberg	8%
Branchville (CP)	1038	Orangeburg	7%	Ehrhardt (CP)	1005	Bamberg	8%
Briarcliffe Acres (CP)	1026	Horry	8%	Elgin	2250	Kershaw	7%
Briarcliffe Acres (ECI)	5261	Horry	8%	Elko	2255	Barnwell	7%
Brunson (LO)	2082	Hampton	8%	Elloree (CP)	1038	Orangeburg	7%
Brunson (CP)	1025	Hampton	8%	Estill (LO)	2265	Hampton	8%
Burnettown (CP)	1002	Aiken	7%	Estill (CP)	1025	Hampton	8%
Calhoun Falls	2100	Abbeville	7%	Eutawville (CP)	1038	Orangeburg	7%
Camden	2103	Kershaw	7%	Fairfax (LO)	2280	Allendale	8%
Cameron	2106	Calhoun	7%	Fairfax (CP)	1003	Allendale	8%
Campobello	2109	Spartanburg	6%	Fairfax (LO)	2281	Hampton	8%
Carlisle	2112	Union	6%	Fairfax (CP)	1025	Hampton	8%
Cayce (SD)	5320	Lexington	7%	Florence (LO)	2286	Florence	8%
Cayce (LO)	2116	Richland	8%	Florence (CP)	1021	Florence	8%
Cayce (TT)	1040	Richland	8%	Folly Beach (LO)	2292	Charleston	8.5%
Central	2118	Pickens	7%	Folly Beach (TT)	1010	Charleston	8.5%
Central Pacolet	2121	Spartanburg	6%	Folly Beach (ECI)	5101	Charleston	8.5%
Chapin (SD)	5320	Lexington	7%	Forest Acres (LO)	2298	Richland	8%
* Charleston (LO)	2129	Berkeley	8%	Forest Acres (TT)	1040	Richland	8%
* Charleston (TT)	1008	Berkeley	8%	Fort Lawn (LO)	2304	Chester	8%
* Charleston (LO)	2130	Charleston	8.5%	Fort Lawn (CP)	1012	Chester	8%
* Charleston (TT)	1010	Charleston	8.5%	Fort Mill (CP)	1046	York	7%
* Charleston (ECI)	5101	Charleston	8.5%	* Fountain Inn	2315	Greenville	6%
Cheraw (LO)	2133	Chesterfield	8%	* Fountain Inn	2316	Laurens	7%
Cheraw (SD)	5131	Chesterfield	8%	Furman (LO)	2320	Hampton	8%

Municipalities Sales and Use Tax Rates by County

MUNICIPALITY	CODE	COUNTY	TAX RATE	MUNICIPALITY	CODE	COUNTY	TAX RATE
Furman (CP)	1025	Hampton	8%	Lamar (LO)	2478	Darlington	8%
Gaffney (LO)	2330	Cherokee	8%	Lamar (SD)	5161	Darlington	8%
Gaffney (SD)	5111	Cherokee	8%	Lancaster (LO)	2482	Lancaster	8%
Gaston (SD)	5320	Lexington	7%	Lancaster (CP)	1029	Lancaster	8%
Georgetown	2334	Georgetown	6%	Landrum	2486	Spartanburg	6%
Gifford (LO)	2336	Hampton	8%	Lane	2490	Williamsburg	7%
Gifford (CP)	1025	Hampton	8%	Latta (LO)	2494	Dillon	8%
Gilbert (SD)	5320	Lexington	7%	Latta (SD)	5170	Dillon	8%
Goose Creek (LO)	2342	Berkeley	8%	Laurens	2498	Laurens	7%
Goose Creek (TT)	1008	Berkeley	8%	Lexington (SD)	5320	Lexington	7%
Goose Creek (LO)	2343	Charleston	8.5%	Liberty	2510	Pickens	7%
Goose Creek (TT)	1010	Charleston	8.5%	Lincolntonville (LO)	2514	Charleston	8.5%
Goose Creek (ECI)	5101	Charleston	8.5%	Lincolntonville (TT)	1010	Charleston	8.5%
Govan (LO)	2346	Bamberg	8%	Lincolntonville (ECI)	5101	Charleston	8.5%
Govan (CP)	1005	Bamberg	8%	Little Mountain (CP)	1036	Newberry	7%
Gray Court	2350	Laurens	7%	Livingston (CP)	1038	Orangeburg	7%
Great Falls (LO)	2354	Chester	8%	Lockhart	2526	Union	6%
Great Falls (CP)	1012	Chester	8%	Lodge	2530	Colleton	7%
Greeleyville	2358	Williamsburg	7%	Loris (CP)	1026	Horry	8%
Greenville	2362	Greenville	6%	Loris (ECI)	5261	Horry	8%
Greenwood	1024	Greenwood	6%	Lowndesville	2538	Abbeville	7%
* Greer	2370	Greenville	6%	Lowrys (LO)	2542	Chester	8%
* Greer	2371	Spartanburg	6%	Lowrys (CP)	1012	Chester	8%
Hampton (LO)	2380	Hampton	8%	Luray (LO)	2546	Hampton	8%
Hampton (CP)	1025	Hampton	8%	Luray (CP)	1025	Hampton	8%
Hanahan (LO)	2382	Berkeley	8%	Lyman	2550	Spartanburg	6%
Hanahan (TT)	1008	Berkeley	8%	Lynchburg (LO)	2554	Lee	8%
Hardeeville (LO)	2384	Jasper	8%	Lynchburg (CP)	1031	Lee	8%
Hardeeville (SD)	5271	Jasper	8%	Manning (LO)	2585	Clarendon	8%
Harleyville (TT)	1018	Dorchester	7%	Manning (SD)	5140	Clarendon	8%
Hartsville (LO)	2392	Darlington	8%	Marion (LO)	2588	Marion	8%
Hartsville (SD)	5161	Darlington	8%	Marion (CP)	1034	Marion	8%
Heath Springs (LO)	2396	Lancaster	8%	Mauldin	2591	Greenville	6%
Heath Springs (CP)	1029	Lancaster	8%	Mayesville (LO)	2594	Sumter	8%
Hemingway	2400	Williamsburg	7%	Mayesville (CP)	1043	Sumter	8%
Hickory Grove (CP)	1046	York	7%	McBee (LO)	2570	Chesterfield	8%
Hilda	2408	Barnwell	7%	McBee (SD)	5131	Chesterfield	8%
Hilton Head Island	1007	Beaufort	6%	McClellanville (LO)	2573	Charleston	8.5%
Hodges	1024	Greenwood	6%	McClellanville (TT)	1010	Charleston	8.5%
Holly Hill (CP)	1038	Orangeburg	7%	McClellanville (ECI)	5101	Charleston	8.5%
Hollywood (LO)	2420	Charleston	8.5%	McColl (LO)	2576	Marlboro	8%
Hollywood (TT)	1010	Charleston	8.5%	McColl (SD)	5351	Marlboro	8%
Hollywood (ECI)	5101	Charleston	8.5%	McConnells (CP)	1046	York	7%
* Honea Path	2425	Abbeville	7%	McCormick	2582	McCormick	7%
* Honea Path	2424	Anderson	6%	Meggett (LO)	2597	Charleston	8.5%
Inman	2430	Spartanburg	6%	Meggett (TT)	1010	Charleston	8.5%
* Irmo (SD)	5320	Lexington	7%	Meggett (ECI)	5101	Charleston	8.5%
* Irmo (LO)	2434	Richland	8%	* Monetta (CP)	1002	Aiken	7%
* Irmo (TT)	1040	Richland	8%	* Monetta	2602	Saluda	7%
Isle of Palms (LO)	2436	Charleston	8.5%	Moncks Corner (LO)	2600	Berkeley	8%
Isle of Palms (TT)	1010	Charleston	8.5%	Moncks Corner (TT)	1008	Berkeley	8%
Isle of Palms (ECI)	5101	Charleston	8.5%	Mount Croghan (LO)	2606	Chesterfield	8%
Iva	2439	Anderson	6%	Mount Croghan (SD)	5131	Chesterfield	8%
Jackson (CP)	2440	Aiken	7%	Mount Pleasant (LO)	2609	Charleston	8.5%
James Island (LO)	2441	Charleston	8.5%	Mount Pleasant (TT)	1010	Charleston	8.5%
James Island (TT)	1010	Charleston	8.5%	Mount Pleasant (ECI)	5101	Charleston	8.5%
James Island (ECI)	5101	Charleston	8.5%	Mullins (LO)	2612	Marion	8%
Jamestown (LO)	2442	Berkeley	8%	Mullins (CP)	1034	Marion	8%
Jamestown (TT)	1008	Berkeley	8%	Myrtle Beach (CP)	1026	Horry (Municipality)	9%
Jefferson (LO)	2444	Chesterfield	8%	Myrtle Beach (ECI)	5261	Horry (Municipality)	9%
Jefferson (SD)	5131	Chesterfield	8%	Myrtle Beach (TD)	2615	Horry (Municipality)	9%
Jenkinsville	2445	Fairfield	7%	Neeses (CP)	1038	Orangeburg	7%
Johnsonville (LO)	2446	Florence	8%	Newberry (CP)	1036	Newberry	7%
Johnsonville (CP)	1021	Florence	8%	New Ellenton (CP)	1002	Aiken	7%
Johnston	2448	Edgefield	7%	Nichols (LO)	2636	Marion	8%
Jonesville	2450	Union	6%	Nichols (CP)	1034	Marion	8%
Kershaw (LO)	2460	Lancaster	8%	Ninety Six	1024	Greenwood	6%
Kershaw (CP)	1029	Lancaster	8%	Norris	2644	Pickens	7%
Kiawah Island (LO)	2462	Charleston	8.5%	North (CP)	1038	Orangeburg	7%
Kiawah Island (TT)	1010	Charleston	8.5%	* North Augusta (CP)	1002	Aiken	7%
Kiawah Island (ECI)	5101	Charleston	8.5%	* North Augusta	2653	Edgefield	7%
Kingstree	2463	Williamsburg	7%	* North Charleston (LO)	2658	Berkeley	8%
Kline	2466	Barnwell	7%	* North Charleston (TT)	1008	Berkeley	8%
Lake City (LO)	2470	Florence	8%	* North Charleston (LO)	2656	Charleston	8.5%
Lake City (CP)	1021	Florence	8%	* North Charleston (TT)	1010	Charleston	8.5%
Lake View (LO)	2474	Dillon	8%	* North Charleston (ECI)	5101	Charleston	8.5%
Lake View (SD)	5170	Dillon	8%	* North Charleston (TT)	1018	Dorchester	7%

Municipalities Sales and Use Tax Rates by County

MUNICIPALITY	CODE	COUNTY	TAX RATE	MUNICIPALITY	CODE	COUNTY	TAX RATE
North Myrtle Beach (CP)	1026	Horry	8%	Spartanburg	2843	Spartanburg	6%
North Myrtle Beach (ECI)	5261	Horry	8%	Springdale (SD)	5320	Lexington	7%
Norway (CP)	1038	Orangeburg	7%	Springfield (CP)	1038	Orangeburg	7%
Olanta (LO)	2670	Florence	8%	Starr	2861	Anderson	6%
Olanta (CP)	1021	Florence	8%	St. George (TT)	1018	Dorchester	7%
Olar (LO)	2674	Bamberg	8%	St. Matthews	2855	Calhoun	7%
Olar (CP)	1005	Bamberg	8%	St. Stephens (LO)	2858	Berkeley	8%
Orangeburg (CP)	1038	Orangeburg	7%	St. Stephens (TT)	1008	Berkeley	8%
Pacolet	2680	Spartanburg	6%	Stuckey	2864	Williamsburg	7%
Pageland (LO)	2686	Chesterfield	8%	Sullivans Island (LO)	2867	Charleston	8.5%
Pageland (SD)	5131	Chesterfield	8%	Sullivans Island (TT)	1010	Charleston	8.5%
Pamplico (LO)	2689	Florence	8%	Sullivans Island (ECI)	5101	Charleston	8.5%
Pamplico (CP)	1021	Florence	8%	Summerton (LO)	2871	Clarendon	8%
Parksville	2692	McCormick	7%	Summerton (SD)	5140	Clarendon	8%
Patrick (LO)	2695	Chesterfield	8%	* Summerville (LO)	2876	Berkeley	8%
Patrick (SD)	5131	Chesterfield	8%	* Summerville (TT)	1008	Berkeley	8%
Pawleys Island	2697	Georgetown	6%	* Summerville (LO)	2875	Charleston	8.5%
Paxville (LO)	2698	Clarendon	8%	* Summerville (TT)	1010	Charleston	8.5%
Paxville (SD)	5140	Clarendon	8%	* Summerville (ECI)	5101	Charleston	8.5%
Peak (CP)	1036	Newberry	7%	* Summerville (TT)	1018	Dorchester	7%
Pelion (SD)	5320	Lexington	7%	Summit (SD)	5320	Lexington	7%
Pelzer	2707	Anderson	6%	Sumter (LO)	2880	Sumter	8%
Pendleton	2710	Anderson	6%	Sumter (CP)	1043	Sumter	8%
Perry (CP)	1002	Aiken	7%	Surfside Beach (CP)	1026	Horry	8%
Pickens	2716	Pickens	7%	Surfside Beach (ECI)	5261	Horry	8%
Pine Ridge (SD)	5320	Lexington	7%	Swansea (SD)	5320	Lexington	7%
Pinewood (LO)	2720	Sumter	8%	Sycamore (LO)	2889	Allendale	8%
Pinewood (CP)	1043	Sumter	8%	Sycamore (CP)	1003	Allendale	8%
Plum Branch	2722	McCormick	7%	Tatum (LO)	2895	Marlboro	8%
Pomaria (CP)	1036	Newberry	7%	Tatum (SD)	5351	Marlboro	8%
Port Royal	1007	Beaufort	6%	Tega Cay (CP)	1046	York	7%
Prosperity (CP)	1036	Newberry	7%	Timmons ville (LO)	2897	Florence	8%
Quinby (LO)	2735	Florence	8%	Timmons ville (CP)	1021	Florence	8%
Quinby (CP)	1021	Florence	8%	Travelers Rest	2899	Greenville	6%
Ravenel (LO)	2745	Charleston	8.5%	Trenton	2901	Edgefield	7%
Ravenel (TT)	1010	Charleston	8.5%	Troy	1024	Greenwood	6%
Ravenel (ECI)	5101	Charleston	8.5%	Turbeville (LO)	2905	Clarendon	8%
Reevesville (TT)	1018	Dorchester	7%	Turbeville (SD)	5140	Clarendon	8%
Reidville	2753	Spartanburg	6%	Ulmer (LO)	2910	Allendale	8%
Richburg (LO)	2755	Chester	8%	Ulmer (CP)	1003	Allendale	8%
Richburg (CP)	1012	Chester	8%	Union	2915	Union	6%
Ridgeland (LO)	2765	Jasper	8%	Vance (CP)	1038	Orangeburg	7%
Ridgeland (SD)	5271	Jasper	8%	Varnville (LO)	2932	Hampton	8%
Ridge Spring	2760	Saluda	7%	Varnville (CP)	1025	Hampton	8%
Ridgeville (TT)	1018	Dorchester	7%	Wagener (CP)	1002	Aiken	7%
Ridgeway	2775	Fairfield	7%	Walhalla	2937	Oconee	6%
Rock Hill (CP)	1046	York	7%	Walterboro	2940	Colleton	7%
Rockville (LO)	2783	Charleston	8.5%	Ward	2942	Saluda	7%
Rockville (TT)	1010	Charleston	8.5%	* Ware Shoals	2944	Abbeville	7%
Rockville (ECI)	5101	Charleston	8.5%	* Ware Shoals	1024	Greenwood	6%
Rowesville (CP)	1038	Orangeburg	7%	* Ware Shoals	2946	Laurens	7%
Ruby (LO)	2790	Chesterfield	8%	Waterloo	2947	Laurens	7%
Ruby (SD)	5131	Chesterfield	8%	Wellford	2950	Spartanburg	6%
Salem	2795	Oconee	6%	West Columbia (SD)	5320	Lexington	7%
Salley (CP)	1002	Aiken	7%	Westminster	2960	Oconee	6%
Saluda	2801	Saluda	7%	West Pelzer	2955	Anderson	6%
Santee (CP)	1038	Orangeburg	7%	West Union	2957	Oconee	6%
Scotia (LO)	2807	Hampton	8%	Whitmire (CP)	1036	Newberry	7%
Scotia (CP)	1025	Hampton	8%	Williams	2965	Colleton	7%
Scranton (LO)	2810	Florence	8%	Williamston	2967	Anderson	6%
Scranton (CP)	1021	Florence	8%	Williston	2970	Barnwell	7%
Seabrook Island (LO)	2812	Charleston	8.5%	Windsor (CP)	1002	Aiken	7%
Seabrook Island (TT)	1010	Charleston	8.5%	Winnsboro	2972	Fairfield	7%
Seabrook Island (ECI)	5101	Charleston	8.5%	Woodford (CP)	1038	Orangeburg	7%
Sellers (LO)	2813	Marion	8%	Woodruff	2977	Spartanburg	6%
Sellers (CP)	1034	Marion	8%	* Yemassee	1007	Beaufort	6%
Seneca	2816	Oconee	6%	* Yemassee (LO)	2985	Hampton	8%
Sharon (CP)	1046	York	7%	* Yemassee (CP)	1025	Hampton	8%
Silverstreet (CP)	1036	Newberry	7%	York (CP)	1046	York	7%
Simpsonville	2825	Greenville	6%				
Six Mile	2828	Pickens	7%				
Smoaks	2831	Colleton	7%				
Smyrna (CP)	1046	York	7%				
Snelling	2835	Barnwell	7%				
Society Hill (LO)	2837	Darlington	8%				
Society Hill (SD)	5161	Darlington	8%				
South Congaree (SD)	5320	Lexington	7%				

The tax rate information on this chart lists the current tax rate at the time of publication. This chart is revised periodically to reflect changes in the sales tax rate. Counties can impose a new tax rate at any time, which would impact the tax rates shown. Visit our website for current rates. www.sctax.org



Attention Retailers

Retailers are required to post a sign at each entrance or each cash register notifying individuals 85 years old and older of a 1% state sales tax reduction. Failure to post the sign may result in fines or, after written warning from the Department of Revenue, revocation of your retail license. Visit our website at www.sctax.org for additional information. Below is a sample sign you may post.

INDIVIDUALS 85 YEARS AND OLDER

You are entitled to a 1% state sales tax reduction on items purchased for your personal use. You must ask for the reduction and present proof of your age at the cash register.

ESSENTIAL INFORMATION FOR FORM ST-388 (Rev. 12/5/13)

Please read carefully and keep this information in a convenient place for future reference.

WHO MUST FILE

Any person liable for sales tax on accommodations is required to file form ST-388 to report any sales and use tax in this State. As a general rule, such person is required to obtain a retail license from the South Carolina Department of Revenue (Department). However, a person furnishing accommodations to transients for one week or less in any calendar quarter is not required to obtain a retail license, but must remit the tax annually by April 15th of the following calendar year. If you are licensed with the Department for purposes of filing a return to remit sales tax on accommodations, you must file a return even if there is no tax due for the period. Enter zero "0" on lines 1, 1A, 1B, and 3 of Column A, B and C only on the front of ST-388, if you do not have sales and/or purchases to report for the period. For information relating to a convenient and paperless method of filing certain returns via touchtone telephone (filing zero "0" returns), contact the Department by E-mail at telefile@sctax.org or by telephone at (803) 898-1715.

WHEN TO FILE

Sales and Use Tax returns are due on or before the twentieth (20th) day of the month following the close of the period ended. Example:

Monthly filers: (Return must be received/postmarked by the 20th)

- January reporting period - no later than February 20.
- February reporting period - no later than March 20.
- March reporting period - no later than April 20, etc.
- December reporting period - no later than January 20 (of the next year).

Note: To request a change in your filing status (monthly, quarterly, annual or seasonal) a written request must be made to the South Carolina Department of Revenue. The request must be approved before a return and remittance can be made for the filing status being requested.

Quarterly Filers: (Return must be received/postmarked by the 20th)

- First Quarter (January, February, March) reporting period - no later than April 20.
- Second Quarter (April, May, June) reporting period - no later than July 20.
- Third Quarter (July, August, September) reporting period - no later than October 20.
- Fourth Quarter (October, November, and December) reporting period - no later than January 20 (of the next year).

Annual Filers: (Sales for the entire year)

December return must be received/postmarked no later than January 20 (of the next year).

Seasonal Filers: Seasonal filers are required to file returns only for those months scheduled to be reported. Returns must be received/postmarked no later than the 20th of the next month.

FILING STATE AND LOCAL OPTION SALES AND USE TAX FORMS

ST-388: State Sales, Use and Accommodation Tax Return: This form is to be used by any person in the business of furnishing accommodations, whether such person is the owner or a real estate agent, listing service, broker, online travel company, or similar entity handling the accommodations. It is used for reporting the State Sales and Use tax on sales and purchases of tangible property, upon sales of accommodations and additional guest charges and local taxes imposed on such sales as administered by the SC Department of Revenue.

A person liable for sales tax on accommodations is required to file form ST-388 to report any sales and use tax in this State. As a general rule, the person liable for the sales tax on accommodations is required to obtain a retail license from the South Carolina Department of Revenue (Department). However, a person furnishing accommodations to transients for one week or less in any calendar quarter is not required to obtain a retail license, but must remit the sales tax annually by April 15th of the following year.

ST-389: Schedule for local Taxes: You are required to file form ST-389 to report the appropriate local sales and use tax to a county or municipality based upon sales or deliveries within the county or municipality. You are required to file this form when:

- (1) Your business is located in a county that imposes the tax or
- (2) Your business delivers to a county or municipality with local tax regardless of whether your business is or is not located in a county that imposes a local tax

The various local taxes reportable on the ST-389 are indicated on specific pages of form ST-389. The ST-389 is not used to report local taxes on sales of accommodations or on sales of prepared meals that are collected directly by the counties.

ST-389A: Local Option Addendum: Use this form if you need more space for reporting the local option tax located on page 6 of ST-389. You must enter the applicable county/municipality code listed on the reverse side when reporting the local option tax.

Form ST-3T: Accommodations Report by County or Municipality for Sales and Use Tax: This form is used for reporting accommodations tax by counties or municipalities when taxpayer owns or manages rental units in several counties or municipalities. A taxpayer who owns or manages rental units in more than one county or municipality is required to report separately the total gross proceeds from business done in each county or municipality. The ST-3T must be submitted with the ST-388 even if you only have rental units in the county/municipality where your business is located.

ST-8A: Resale Certificate: The resale certificate form is used by retailers (purchasers) to purchase tax-free at wholesale items that are to be resold. This certificate is extended by the purchaser to the seller who maintains the certificate on file as evidence that the sales transaction is not subject to the tax. It is not required that the form ST-8A be used as long as the certificate presented to the seller contains the purchaser's name, address, and retail sales tax license number. Also, it is not necessary that a certificate be extended each time a sale is made. A resale certificate should not be used by a retailer to purchase products for their own use.

ST-14: Claim For Refund: If you have overpaid your sales/use tax on your return, you should file a claim for refund in the form of a letter or by using the enclosed form ST-14, Claim for Refund, and file amended (corrected) figures for the periods requested. **Do not take a credit on the sales and use tax return for any overpayments.** The claim for refund should specify: the name, address, and telephone number of the taxpayer or contact person; the appropriate taxpayer identification number(s); the tax period or date for which the tax was paid; the nature and kind of tax paid; the amount which is claimed as erroneously paid; a statement of facts and documentation supporting the refund position; a statement outlining the reasons for the claim, including any law or other authority upon which you rely; and any other relevant information that the Department may reasonably require.

C-278: Account Closing Form: When closing or selling your business, you are required by law to return your sales and use tax license to the Department of Revenue indicating the date of closing. Complete Form C-278 when closing your business. You must file all returns and pay all taxes due. If you sell your business, the new owner will not be issued a new license until taxes due for that location have been paid. A change in ownership will require the new owner to complete a form SCDOR-111, Tax Registration Application, and remit the appropriate license tax. The SCDOR-111 is available on our website at www.sctax.org.

SC8822: Change of Name/Address/Business Location: Any change of location requires that written notification be sent to the Department of Revenue by submitting form SC8822.

Change in Ownership: Any change in ownership will require a new owner to complete a Business Tax Application, Form SCDOR-111 and remit the appropriate license fee. The SCDOR-111 is available on our website at www.sctax.org. However, if you would like to obtain a license online (via the internet), go to **SC Business One Stop, SC's Business Portal:** www.scbos.sc.gov

Filing an Amended Sales and Use Tax Return: Instructions for filing an amended State and Local Sales and Use Return for South Carolina are as follows:

- Check the "Amended Return" box on the top of your State sales and use tax return (e.g., ST-3, ST-388, ST-403 or ST-455). If there is no check box at the top of the return to indicate this is an amended return, be sure to write "Amended" at the top of the return. If your local sales and use tax return (e.g., ST-389) will change, write "AMENDED" across the top of the form.
- When filing an amended return, be sure to complete your return as if it were an original return. In other words, complete the amended return as if you were filing it for the first time. **DO NOT** complete the amended return with figures that represent the difference between the original amounts reported on the return and the amended amounts to be reported on a return.
- If using a copy of the original return, draw a line through any incorrect or wrong amounts as they appear on the original return reported and write down the correct amounts as they should have appeared on the return.
- If you filed an amended return on or by the due date of your original tax return, or if you filed an amended return after the due date of an originally filed return which was timely filed and paid, recalculating the taxpayer's discount may be necessary.
- If you underpaid your taxes when filing an amended return, verify your computations of the underpayment amount and send the additional tax due with applicable penalties and interest. Penalty and Interest calculations are available on our website, www.sctax.org under the link P & I Calculator. If you overpaid your taxes, see Form ST-14 (Claim for Refund) for additional information.
- Sign and date the amended return.

All forms pertaining to sales and use tax may be found on our website or by calling (800) 768-3676 or (803) 898-5788.

STEP-BY-STEP INSTRUCTIONS FOR ST-388 (Rev. 12/5/13)

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Please read this section before completing your form.



If you are using a blank form (non-preprinted) be sure to indicate the following information: Business Name, Address, Retail License Number or Purchaser's Certificate (Use Tax Registration), Federal Employer Identification Number or other identifying information (social security number) and period covered. Please draw a line through any incorrect information, enter corrections and check the box on your return if your address changed.

If you have a retail license or use tax registration you are **required to file a tax return even if there is NO TAX DUE** for the period.

IMPORTANT: Complete all lines indicated with a delta (Δ) beside it, even if the amount to be reported is zero. The sales tax worksheet instructions have been changed to use the word "item" when referring to entries on the sales tax worksheet and "line" when referring to entries on the front of the form.

WHEN FILING "NO SALES" RETURNS, you should enter zeroes on Lines 1, 1A, 1B, and 3 of Column A, B and C only on the front of ST-388.

COMPLETE THE SALES AND USE TAX WORKSHEET ON THE BACK OF THE ST-388 BEFORE MAKING ENTRIES ON LINES 1 THROUGH 10.

Sales and purchases subject to the State sales tax rate of 5%, 6%, or 7% (a combination of the 5% tax rate as shown in Column B and 2% tax rate as shown in Column C) must be separately reported on Form ST-388 under the appropriate worksheet(s) and column(s).

STEP 1

COMPLETING SALES AND USE TAX WORKSHEET #1

Items 1 through 3

Item 1: Gross Proceeds of Sales, Accommodations/Rentals and Withdrawals for Own Use

Enter the total amount of all sales (taxable and nontaxable), leases and/or rentals made by the business for the reporting period. **DO NOT INCLUDE THE AMOUNT OF SALES TAX COLLECTED. Be sure to include your accommodations proceeds.**

You must also report purchases of tangible personal property (merchandise, equipment, etc.) purchased tax free at wholesale, but used by you and/or your employees.

Item 2: Out-of-State Purchases Subject to Use Tax

Enter the total purchases of tangible personal property purchased from an out-of-state retailer for use, storage, or consumption in this state if an equal amount of sales tax or use tax was not paid at the time of purchase. If the tax rate in your county is greater than the tax rate paid out-of-state, contact SCDOR for additional information.

Item 3: All Gross Proceeds of Sales/Rental, Use Tax, Accommodations and Withdrawals for Own Use

Add Items 1 and 2. Enter total here and on Line 1 on the front of ST-388. If local tax is applicable, enter this amount on Item 1 of ST-389 worksheet.

STEP 2

COMPLETING THE 6% SALES AND USE TAX WORKSHEET #2

Items 4 through 9

This section is used for reporting all sales and purchases of tangible personal property (merchandise) subject to the state tax rate of 6%. Sales and purchases generally reported in this section include charges for meals, gift items, additional guest charges, etc. However, **total sales of accommodations are excluded from this worksheet section.** Total sales of accommodations (subject to the 7% State sales tax rate) must be recorded on Worksheet #3 (at 5% tax rate) and Worksheet #4 (at 2% tax rate) to determine the total state sales tax due on accommodations.

Item 4: Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use

Enter the total amount of all sales, leases and/or rentals of tangible personal property made by the business (taxable and nontaxable) for the reporting period subject state tax rate of 6%. Allowable deductions (nontaxable sales) are to be itemized on Item 7. **DO NOT INCLUDE THE AMOUNT OF SALES TAX COLLECTED.**

You must also report purchases of tangible personal property (merchandise, equipment, etc.) purchased tax free at wholesale, but used by you and/or your employees.

Item 5: Out-of-State Purchases Subject to Use Tax

Enter total purchases of tangible personal property purchased from an out-of-state retailer for use, storage or consumption in this state (not otherwise excluded) if an equal or greater amount of sales tax or use tax was not paid in the other state at the time of purchase.

Item 6: Total Gross Proceeds of Sales/Rentals, Use and Withdrawals for Own Use at 6%.

Add Items 4 and 5. Enter total here and on Line 1A, Column A on the front of ST-388.

Item 7: Sales and Use Allowable Deductions

The state sales and use tax law provides several deductions (exemptions and exclusions) for sales and use tax purposes. There are full and partial deductions for the state sales and use tax. Before any deductions may be itemized (claimed) on your state sales and use tax return, the gross proceeds of sales must be reported on the state tax return (ST-388) worksheet (Items 1 and 2 of Worksheet #1 and Items 7 and 8 of this worksheet). To claim a deduction on the state tax return, it should be listed on the State return worksheet by the type of deduction and the dollar amount.

The list below is used to identify some of the type of deductions that may be shown on the return. Any amount claimed as a deduction on your return must be itemized on the worksheet.

Examples of Allowable Deductions: (Not all inclusive)

- Out-of-state sales
- Federal Government
- Sales for resale
- Sales Tax Holiday exempt sales
- Unprepared food eligible to be purchased w/ USDA food coupon
(local tax applies if not specifically exempted by the local tax)

Food purchased with food stamps
1% tax reduction for purchases made by individuals age 85 or older **(1% tax reduction does not apply to local tax calculations)**

Note: Sales that are exempt from the state sales and use tax rate are generally exempt from the local tax rate. However, it is important to note that certain amounts itemized as a state sales tax deduction (i.e., on Item 7) and subtracted on (i.e., Item 8) the state tax worksheet (reverse side of ST-388) may be subject to a local tax since the local tax may not specifically provide such an exemption. [For instance: 1% of the state sales tax and use rate for individuals age 85 and older is excluded from the state sales and use tax calculations. Therefore, an amount which is equivalent to 1% of gross proceeds of sales to such an individual is allowed as a deduction from gross proceeds of sales for state sales and use tax purposes. However, the total amount (gross proceeds of sale) of such a sale is subject to all applicable local sales and use taxes since the local taxes have no such exemption.] See ST-389 instruction for additional information if local taxes are applicable.

You are required to maintain records that will support all deductions claimed on this return. **A further explanation of deductions is available by obtaining a copy of the South Carolina Sales and Use Tax Code of Laws by contacting the Department's Main Office, the Taxpayer Service Centers or visit our website: www.sctax.org>Law and Policy**

Item 8: Total Amount of Deductions

Enter total here and on line 2, Column A on front of ST-388.

Item 9: Net Taxable Sales and Purchases

(Item 6 minus Item 8. Enter total here and on line 3, Column A on front of ST-388.)

STEP 3	COMPLETING THE 5% SALES AND USE TAX WORKSHEET #3
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Items 10 through 13

This section is used to report the total charges for rooms, lodging and accommodations subject to the State sales tax rate of 7%. The gross proceeds from charges for accommodations must be entered on Item 10 of Worksheet #3 (subject to 5% rate) and Item 14 of Worksheet #4 (subject to 2% rate) to properly report sales subject to the 7% State sales tax rate.

Item 10: Gross Proceeds of Sales, Accommodations/Rentals and Withdrawals of inventory for Own Use

Enter gross proceeds of sales (taxable and nontaxable), leases and/or rentals made by the business for the reporting period here and on Line 1A, Column B on the front of ST-388.. **DO NOT INCLUDE THE AMOUNT OF SALES TAX COLLECTED.**

Item 11: Sales and Use Tax Allowable Deductions

To claim a deduction relating to sales, the sale transaction must be reported on Items 1 and 2 of Worksheet #1 and Item 10 of this worksheet. Enter the type of deduction (see list below) and the dollar amount of the sale. A partial list of exemptions and exclusions from sales and use tax are identified on instructions to Item 7 of Worksheet #2.

Examples of deductions for Accommodations Tax are listed below:

- Golf packages
- Meeting rooms (used by a person who is not a guest at the hotel)
- Some special promotion packages

Note: Remember that even though the transactions above are not subject to accommodations tax, they ARE subject to State Sales Tax and Local Sales Taxes.

- Transient accommodations furnished to the same person for a period of ninety (90) or more consecutive days.
- Accommodations billed directly to the Federal Government.

Note: You are required to maintain records that will support all deductions claimed on this return. **A further explanation of deductions is available by obtaining a copy of the South Carolina Sales and Use Tax Code of Laws by contacting the Department's Main Office, the Taxpayer Service Centers or visit our website: www.sctax.org**

Item 12: Total Amount of Deductions

Enter total here and on line 2, Column B on front of ST-388.

Item 13: Net Taxable Sales and Purchases

(Item 10 minus Item 12 should agree with Line 3, Column B on front of ST-388.) Enter total here.

STEP 4	COMPLETING THE 2% ACCOMMODATIONS TAX WORKSHEET #4
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Items 14 through 17

Item 14: Gross Proceeds of Sales from Rental of Transient Accommodations

Enter gross proceeds of sales from the rental of transient accommodations here and on Line 1B, Column C on the front of ST-388.

Item 15: Sales and Use Tax Allowable Deductions

Enter the type of transaction and the corresponding amount for the deduction.

Examples of deductions for Accommodations Tax are listed below:

- Golf packages
- Meeting rooms (used by a person who is not a guest at the hotel)
- Some special promotion packages

Note: Remember that even though the transactions above are not subject to accommodations tax, they ARE subject to State Sales Tax and Local Sales Taxes.

- Transient accommodations furnished to the same person for a period of ninety (90) or more consecutive days.
- Accommodations billed directly to the Federal Government.

Item 16: Total Amount of Deductions

Enter total here and on line 2, Column C on front of ST-388.

Item 17: Net Sales of Transient Accommodations

Item 14 minus Item 16 should agree with line 3, Column C on front of ST-388.

STEP 5**TRANSFERRING SALES TAX WORKSHEET INFORMATION TO THE FRONT OF ST-388****Lines 1 through 2****Line 1: Column A, All Gross Proceeds of Sales/Rental, Use Tax, Accommodations and Withdrawals for Own Use**

Enter the total amount of all sales (taxable and nontaxable), leases and/ or rentals made by the business for the reporting period subject to Sales Tax, Use Tax, and Accommodations Tax. Enter the total from Item 3 of your Worksheet #1. Do not include Sales Tax collected in this amount.

Line 1A: Column A, Total Gross Proceeds of Sales/Rentals and Withdrawals for Own Use

Enter the total amount of all sales (taxable and nontaxable) leases and/ or rentals made by the business for the reporting period subject to the 6% tax requirements (Total from Item 6 of Worksheet #2). Do not include charges for accommodations in this total.

Line 1A: Column B, Total Gross Proceeds of Sales/Rentals, Accommodations and Withdrawals for Own Use

Enter the total amount of all sales subject to 5% tax requirements and be sure to include charges for accommodations (Total from Item 10 of Worksheet #3).

Line 1B: Column C, Total Gross Proceeds of Sales from the Rental of Transient Accommodations

Enter the amount from Item 14 of Worksheet #4 (Reverse side of return).

Line 2: Column A, Total Amount of Deductions

Enter the total amount of deductions from sales worksheet (back of return) to the front of return as follows:

- Item 8 of Worksheet #2 (back of return) to Line 2 of Column A (front of return)
- Item 12 of Worksheet #3 (back of return) to Line 2 of Column B (front of return)
- Item 16 of Worksheet #4 (back of return) to Line 2 of Column C (front of return)

STEP 6**CALCULATION OF TAX ON FRONT OF ST-388****Lines 3 through 8A****Line 3: Net Taxable Sales and Purchases**

Line 1A of Column A and B minus Line 2, and Line 1B of Column C minus Line 2.

Line 4: Tax Due

Multiply Line 3 amount by the tax rate shown at the head of each column and enter results on Line 4 of correct column. (i.e., Column A equals 6%, B equals 5%, and C equals 2%.)

Line 5: Taxpayer's Discount

A taxpayer's discount may be claimed when the return is filed and the tax due is paid in full on or before the due date of the return. **No discount** is allowed if the return or payment is received after the due date. The discount is computed as follows:

If your combined tax liability (Line 4, Columns A, B and C of ST-388 and Line 2, Column B last page of ST-389) is less than \$100, the discount rate is 3% (.03) of line 4. If the total is \$100 or more, the discount rate is 2% (.02) of Line 4, Columns A, B, and C. Deduct this percentage (%) amount from Line 4, Columns A, B, and C.

Note: Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for Sales/Use, Accommodation Tax and Local Taxes. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. When claiming the discount amount allowed on tax return, taxpayer must not claim a discount amount that exceeds the maximum amount allowed. Any discount amount claimed in excess of the maximum amount allowed will be assessed for the difference.

Line 6: Balance Due

Line 4 minus Line 5 of Column A, B and C.

If your tax return is late (filed and/or paid) complete Line 7 through 8. If not late, complete Line 8 of each column that applies.

Line 7: Penalty

Enter the total Penalty for each column, from calculations below or visit our website: www.sctax.org>Penalty and Interest Calculator

PENALTY FOR FAILURE TO FILE A RETURN: Five percent (.05) of the amount of tax due (from Line 4 for each column on the front of the return) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) of the amount of tax due.

PENALTY FOR FAILURE TO PAY TAX DUE: The penalty is one-half of one percent (.005) of the amount of tax due (the total of Line 4 for each column on the front of the return) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) of the amount of tax due. The penalty for failure to file and pay must be combined and entered as a total on Line 7.

Line 7A: Interest

Enter calculations of interest for each column. Visit our website, www.sctax.org to use our online P and I Calculator.

Interest: Interest is assessed in accordance with Sections 6621 and 6622 of the Internal Revenue Code. Rates are based on the prime rate, subject to change quarterly and are compounded daily. The interest rate changes may be found on the Department's website (www.sctax.org).

Line 7B: Penalty and Interest

Enter the total penalty and Interest (Line 7 and 7A) for each Column (A, B, and C)

Line 8: Amount Due

Enter the total of Line 6 and Line 7B for each Column (A or B or C)

Line 8A: Total Sales, Use and Accommodations Due

Enter the combined total of Line 8, Columns A, B, and C

STEP 7

ENTERING TAX FROM ST-389 TO ST-388

REMINDER: ST-389 must be completed and attached for all additional taxes. If this section does not apply, go to line 10 of the ST-388.

Line 9: Tax Due from ST-389

Enter total from Column D, line 5, page 7 of 8 of form ST-389.

STEP 8

DETERMINE TOTAL AMOUNT DUE

Line 10: Total Amount Due

Enter total of lines 8A and 9 of Column B.

STEP 9

SIGNATURE

Sign and date your return on the back of the ST-388. All submitted forms must be completed with a valid file number (retail license or use tax registration number) and period covered.

DON'T FORGET Returns are past due after the 20th of the month.

If you are not using preprinted forms and it is necessary to use blank forms, be sure to include your social security number or Federal Employer Identification Number (FEIN) in the label section.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 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 SC Department of Revenue shall 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 Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, 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.

INSTRUCTIONS FOR FORM ST-3T

Please read instructions before completing Form ST-3T.

The ST-3T form is used to report the total gross proceeds derived from business done within and without the corporate limits of the different municipalities within the state. Taxes must be reported by municipality code if location is within incorporated area of a county or county code if not within an incorporated area.

When completing the Form ST-3T, all entries must be typed or hand printed, clearly and legibly.

Important: ST-3T must be submitted with Form ST-388.

Item 1: Print or type the present correct business name and mailing address.

Item 2: Enter the page number that corresponds with the number of pages of the ST-3T being submitted (e.g., 1 of 1, or 1 of 2, 2 of 2).

Item 3: Enter complete retail license number as shown on form ST-388 (retail license or use tax registration box).

Item 4: Enter the month and year of the period ended as shown on form ST-388.

Item 5: Print or type the name of the county or municipality in which the rental unit(s) is (are) located.

Item 6: Enter the location code shown on the reverse side associated with the county or municipality in which the rental unit(s) is (are) located. If the business location is within a listed municipality, use the municipal code. If the business location is NOT within a listed municipality, use the county numerical code.

Item 7: Enter gross proceeds of sales from business transacted in each county or municipality in Column 7 of the ST-3T. The total of this column must equal the total shown on Line 1B Column C of form ST-388 for the period covered.

Item 8: Subtract non-taxable sales from business transacted in each county or municipality and enter net taxable sales in Column 8 of ST-3T. The total of this column must equal the total shown on Line 3 Column C of form ST-388.

Item 9: Multiply net taxable sales from business transacted in each county or municipality by two percent (2%) tax rate. Multiply the results by the discount rate used on line 5 of form ST-388 to compute discount amount claimed.

Item 10: Subtract discount amount from the two percent (2%) tax amount computed and enter the net amount payable after discount under Column 9 for each county or municipality listed. The total of this column must equal the total shown on Line 6 Column C of form ST-388.

Item 11: Total from Columns 7, 8, and 9 of ST-3T must equal the amount shown on Line 1B Column C, Line 3 Column C, and Line 6 Column C respectively from the front of form ST-388.

Item 12: Attach this report to the sales, use, and accommodations tax return (ST-388) for the period covered.

REMINDER: All pages of Form ST-3T must be attached to the state Form ST-388. Make a copy of the completed Form ST-3T for your records.

Mail To: South Carolina Department of Revenue, Sales & Use Tax, Columbia, South Carolina 29214-0101.

STEP-BY-STEP INSTRUCTIONS FOR ST-389

Please read this section before completing your form.

ST-389 I (Rev. 12/10/13) 5220



The ST-389 form is used to report different types of local sales and use taxes which must be reported by county and municipality or must be reported only by county or only by municipality, etc.

When completing the ST-389 form, all entries must be typed or hand printed, clearly and legibly. If using a **non-preprinted form**, see the introduction section under **Essential Information** for instructions.

COMPLETE THE SALES AND USE TAX WORKSHEET ON THE BACK OF THE APPLICABLE STATE TAX FORM (ST-3, ST-388, ST-403 or ST-455) BEFORE MAKING ENTRIES ON THE ST-389.

If you have a retail license or a use tax registration, you are **required to file** a tax return **even if** there is **NO TAX DUE** for the period. For zero returns, see Business Tax Telefile instructions.

WHEN FILING "NO SALES" RETURNS, please enter **zeroes** on Form ST-389 for the county/municipality or jurisdiction of your business location.

IMPORTANT: If it is determined that no entry is needed on a line, PLEASE LEAVE LINE BLANK. Do not write on the lines that do not pertain to you.

STEP 1

ST-389 - INSTRUCTIONS FOR COMPLETING FORM ST-389

DOES LOCAL TAX APPLY AND IS THIS FORM APPLICABLE?

The Form ST-389 is required to be filed with the appropriate state sales and use tax return (ST-3, ST-388, ST-403 or ST-455) if:

- The retailer is located in a jurisdiction (county or municipality, etc.) that imposes a local tax or
- The retailer is delivering into a jurisdiction (county or municipality, etc.) with a local tax and has connection sufficient with the jurisdiction (county or municipality, etc.) of delivery to require remittance of the tax. (For example: (1) the retailer shipping into a jurisdiction using his own vehicles (2) the retailer has an agent or employee operating within the jurisdiction (3) the retailer is shipping into the jurisdiction using a contract carrier (4) the retailer is using a common carrier and maintains an office, other place of business or property of any kind in the jurisdiction of delivery or advertises via advertising media located in the jurisdiction or outside the jurisdiction but which has coverage within the jurisdiction of delivery.)

For more information relating to circumstances in which a retailer must remit a local tax on behalf of a local jurisdiction (county, municipality, etc.), request SC Revenue Ruling #09-9 or visit our website at www.sctax.org.

If this does not apply, return to appropriate state tax form and complete tax computation.

ST-389 WORKSHEET INSTRUCTIONS

Complete the worksheet section of the ST-389 form when reporting amounts subject to a local tax or tribal sales tax, if you sold, purchased or delivered property for use in a county or jurisdiction with a local tax. The worksheet is to assist you in determining the proper amount required to be allocated on Form ST-389.

Item 1 Total - Gross Proceeds of Sales/Rentals, Use Tax and Withdrawals of Inventory for Own Use: Enter this amount as reported on the worksheet of your state sales and use tax return (Item 3 of ST-3, ST-388, ST-455 or Items 3 and 7 of ST-403).

Item 2 Local Tax Allowable Deductions: Enter deductions here which are exempt or not subject to local taxes or a tribal sales tax. All deductions should be itemized under Column A, with the deduction amount shown in Column B.

Certain transactions are subject to the state's sales and use tax rate, but are exempt from the local sales and use tax rate. Some examples are:

- Deliveries to local jurisdictions (county, municipality, etc.) without local tax
- Quarterly and annual filers remitting tax on the first reporting period after the implementation date may use the worksheet to calculate the amounts not subject to the local tax
- Sales subject to the \$300 maximum tax. (i.e. automobiles, manufactured homes, etc.)

Before claiming a deduction on the ST-389 worksheet, the exemptions relating to a particular local tax or the tribal tax should be reviewed since it may differ from the state tax exemptions claimed (for instance: If a deduction was itemized on the state tax return worksheet for the 1% state tax rate reduction for individuals age 85 or older, the amount itemized as a deduction on the state tax return worksheet would not be applicable as a deduction on the ST-389 worksheet item 2.)

Sales of unprepared foods are exempt of 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. As a result, sales of unprepared foods that are subject to a local tax must be included on the Form ST-389 (local sales tax worksheet). The list above is not a complete listing of Local Tax exemptions. You may contact the South Carolina Department of Revenue at (803) 898-5709 for additional information, if you have questions regarding these exemptions.

Note: There are various types of local sales and use taxes which are imposed in addition to state sales and use tax. Some local taxes may provide the same exemptions, while others may be different. As a result, you should examine the amounts reported for a particular local tax before reporting the net taxable amount for a particular local tax. To obtain an updated list of the various counties which impose local taxes and the specific exemptions applicable to each, you should visit our website www.sctax.org and inquire under Law and Policy through the information link > **Department Advisory Opinions** > Sales, Use, Accommodations, and Casual Excise Tax > Local Taxes Collected by DOR (on the index) to obtain this information.

Item 3 Total Amount of Deductions: Enter the total allowable deductions from Column B.

Item 4 Net Sales and Purchases: Item 1 minus item 3. Total should agree with Column A, line 1, page 7 of 8 of form ST-389.

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax type, or more than one local tax type is reported the total net taxable amount on line 1, page 7 of 8 of form ST-389 will not agree with item 4 of ST-389 Worksheet. If this circumstance occurs, you should complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389 form.

Do not take credits on this form. **(See ST-14: Claim for Refund form which is located in your booklet and discussed on the Essential Information section found in your booklet.)**

STEP 2

INSTRUCTIONS FOR COMPLETING FORM ST-389, pages 1, 3, 4, 7

The Form ST-389 is a multi-part form with Capital Projects reported on page 1, School District taxes reported on page 3; and Transportation, and Catawba Sales Tax reported on page 4. The county names and codes for these taxes are preprinted only on pages 1, 3 and 4. Local Option taxes are required to be reported on page 5. Use only the codes listed on page 6 of Form ST-389 to report the location(s) subject to the local option tax. Page 7 is used to report the Tourism Development Tax. The municipality name and code is preprinted on this page.

If you do not have a pre-printed form, please enter the business name and address, retail license or registration number and the period ended as shown on Form ST-3, ST-388, ST-403 or ST-455 to which this schedule must be attached.

Use instructions below to complete Columns A, B, C, and D for reporting special local taxes listed on pages 1, 3, 4 and 7 of ST-389.

CALCULATING LOCAL TAX ON ST-389

Column A Net Taxable Amount: Enter net taxable sales or purchases made for each county or jurisdiction.

Column B Local Tax: Multiply Column A by the applicable tax rate and enter results in Column B for the applicable county or jurisdiction.

Column C Discount: A taxpayer discount may be claimed when the return is filed and tax is paid in full on or before the due date of the return. No discount is allowed if the return or payment is received after the due date. The discount is computed by multiplying the tax amount of Column B by the applicable discount rate **(Column B x Discount Rate - Use the same discount rate as used on line 5 of Form ST-3).**

Note: Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales/use and local tax. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state retailers who cannot be required to register for sales and use tax, but who voluntarily register to collect and remit the tax. However, you must receive prior approval from the Department of Revenue for the \$10,000 discount.

Column D Net Amount After Discount: (Column B minus Column C) Enter total in Column D for each applicable tax to be reported.

STEP 3

INSTRUCTIONS FOR COMPLETING PAGE 5 LOCAL OPTION PORTION

Name of County or Jurisdiction: Column A is used to identify a particular county or municipality where delivery takes place in a county with a local option tax. If your business reports a local option tax, you must use the municipality or county name and code that shows the location where the property is delivered within the county. A list of counties with the municipality names and codes can be found on page 6 of 8 of Form ST-389. Enter the name of the county or municipality and its code based upon sales or deliveries within a particular location or municipality.

ONLY ONE ENTRY PER LINE IS ALLOWED. If additional lines are needed, use the ST-389 A (Addendum) located in your booklet and our website www.sctax.org.

CALCULATING LOCAL OPTION TAX

Code: Enter the code for the named county or municipality based upon codes identified on page 6 of the Form ST-389. Use instructions below to complete Columns A, B, C, and D for Local Option Tax.

Column A - Net Taxable Amount: Enter net taxable sales or purchases made for each county or municipality. Credits are not allowed to be taken on this form. **(See ST-14: Claim for Refund form which is located in your booklet and discussed on the Essential Information section found in your booklet).**

Column B - Local Tax: Multiply Column A by 1% (.01) and enter results in Column B for each county or municipality.

Column C - Discount: A taxpayer's discount may be claimed when the return is filed and the tax due is paid in full on or before the due date of the return. **No discount** is allowed if the return or payment is received after the due date. The discount is computed as follows: Column B times Discount Rate (Use the same discount rate as used on line 5 of applicable form).

Note: Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales/use and local tax. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state retailers who cannot be required to register for sales and use tax but who voluntarily register to collect and remit the tax. However you must receive prior approval from the Department of Revenue for the \$10,000 discount.

Column D - Net Amount After Discount: Column B minus Column C. Enter the results in Column D.

For additional entries, reproductions of page 5 are permissible or you may reproduce ST-389A located in the back of the booklet.

STEP 4

DETERMINE TOTAL AMOUNT DUE

Line 1: Enter total of all net taxable sales listed in Column A of the ST-389 and ST-389-A if applicable, on line 1 on bottom of page 7. Be sure to include total of all entries from all pages.

Line 2: Add all local taxes due and enter total of Column B, on line 2 of page 7.

Line 3: Add all net amounts in Column D.

Line 4: Enter the total of Penalty and Interest, from calculations below or visit our website: www.sctax.org

PENALTY FOR FAILURE TO FILE A RETURN: The penalty is five percent (.05) of the amount of local tax due (on line 2) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) of the amount of tax due.

PENALTY FOR FAILURE TO PAY TAX DUE: The penalty is one-half of one percent (.005) of the amount of local tax due (on line 2) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) of the amount of tax due.

The penalty for failure to file and pay must be combined and entered as a total on line 4.

INTEREST: Interest is assessed in accordance with Sections 6621 and 6622 of the Internal Revenue Code. Rates are based on the prime rate, subject to change quarterly and are compounded daily.

Line 5: Add lines 3 and 4.

STEP 5

ENTERING TAX FROM ST-389

Enter the total of Column D from line 5 on the applicable line of your state sales and use tax return as follows:

- Line 9 on front of ST-3, ST-388 and ST-455 or
- Line 17 on front of ST-403

Make a copy of the completed Form ST-389 for your records.

REMINDER: All pages of Form ST-389 must be attached to the appropriate state form.

DON'T FORGET - Returns are past due if postmarked after the 20th of the month.

If you are not using preprinted forms and it is necessary to use blank forms, be sure to include your Social Security Number or Federal Employer Identification Number in the space provided on the form.

INFORMATION FOR SAMPLE RETURN AND WORKSHEET FOR FORMS ST-388, ST-3T, AND ST-389 Rev 12/5/13

NAME AND MAILING ADDRESS

THE GALA INN
125 CAROL AVENUE
ALL AMERICA, USA 99999-9999

LOCATION: COUNTY (Richland) CITY (Columbia)
COUNTY CODE: 1040 CITY CODE: 2160
LOCAL TAXES: 1% Local Option, 1% Transportation Tax
RETAIL LICENSE NO.: 040-99999-9
FEI/SSN: 12-3456789

NOTE: In addition to providing accommodations, the hotel in this example has a restaurant.

Summary of Sales and Purchases for May 2014

1. Restaurant Proceeds (Subject to State 6% sales tax and 2% local tax)	20,000.00
HOTEL PROCEEDS	
2. Accommodations Proceeds (Rental to transients) (Subject to State 5% sales tax, 2% accommodations tax, and 2% local tax)	150,000.00
3. Conference Rooms (additional guest charges) (Subject to State 6% sales tax and 2% local tax)	<u>2,000.00</u>
Total Hotel Proceeds	152,000.00
4. Gross Proceeds of Sales (Includes all sales)	<u>\$172,000.00</u>
5. Out-of-State Purchases (Subject to State 6% use tax and 2% local tax)	<u>5,000.00</u>
Total Sales and Purchases	<u>\$177,000.00</u>
 NON-TAXABLE SALES FOR 5% (SALES TAX), 2% (ACCOMMODATIONS TAX) AND 2% (LOCAL TAX)	
6. Sales to Federal Government (Rental to transients)	10,000.00
 NON-TAXABLE SALES FOR 6% (SALES TAX) AND 2% (LOCAL TAX)	
7. Sale of meals to Federal Government	3,000.00
 SALES SUBJECT TO TAX	
8. Sales subject to tax at 6% (State Rate) and 2% (Local Tax) (Line 1 plus lines 3 and line 5 minus line 7)	24,000.00
9. Sales subject to tax at 5% (State Rate), 2% (Accommodations Tax), and 2% (Local Tax) (Line 2 minus line 6)	140,000.00



STATE SALES, USE, AND ACCOMMODATIONS TAX RETURN

Mail To: SC Department of Revenue, Sales Tax, Columbia, SC 29214-0126

Place an X in all boxes that apply. **USE BLACK INK ONLY.**

- AMENDED** Return Change of Address (Make changes to address below) Business Permanently Closed (Complete form C-278 and return your license)

If the area below is blank, fill in name, address, SSN/Federal Identification No. (FEIN)
FEIN SID NO.

12-3456789

THE GALA INN
125 CAROL AVENUE
ALL AMERICA, USA 99999-9999

RETAIL LICENSE OR USE TAX REGISTRATION

040-99999-9

FOR FIELD USE ONLY

05-14

JUNE 20, 2014

Period Ended

File Return On or By

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

14-4701/14-4702

14-3701/14-3702

34-2707

Important: ST-3T must be submitted with Form ST-388.

FOR OFFICE USE ONLY

		14-4701/14-4702	14-3701/14-3702	34-2707
1	All Gross Proceeds of Sales/Rental, Use Tax, Accommodations, and Withdrawals for Own Use (From Item 3 of worksheets)	177,000.00		
		Column A Sales/Use 6% (Tax Rate)	Column B Sales/Use 5% (Tax Rate)	Column C Accommodations 2% (Tax Rate)
1A	Total Gross Proceeds of Sales/Rental, Use Tax & Withdrawals at 6% Rate (Column A); 5% Rate on Accommodations Rentals (Column B) (From Items 6 and 10 of worksheets)	27,000.00	150,000.00	
1B	Total Gross Proceeds of Sales/Accommodations Rentals at 2% Rate (Column C) (From Item 14 of worksheets)			150,000.00
2	Total Amount of Deductions (From Items 8, 12 and 16 of worksheets)	3,000.00	10,000.00	10,000.00
3	Net Taxable Sales and Purchases (Line 1A or 1B minus line 2)	24,000.00	140,000.00	140,000.00
4	Tax Due (Line 3 x Tax Rate)	6% 1,440.00	5% 7,000.00	2% 2,800.00
5	Taxpayer's Discount (See instructions. For timely filed returns and taxes paid in full only.)	28.80	140.00	56.00
6	Balance Due (Subtract line 5 from line 4 for each column.)	1,411.20	6,860.00	2,744.00
7	Penalty (See Instr.)			
7A	Interest (See Instr.)			
7B	Total Penalty and Interest (Add lines 7 and 7A for each column.)			
8	Amount Due (Add lines 6 and 7B for each column.)	1,411.20	6,860.00	2,744.00
8A	Total Sales, Use and Accommodations Due (Add line 8 of columns A, B and C.)		11,015.20	
9	Tax Due ST-389 (From Column D, line 5, page 7 of 8 of form ST-389)		3,214.40	
10	Total Amount Due (Add lines 8A and 9 of Column B.)		14,229.60	

IMPORTANT: Sign and date return on reverse side.

SALES AND USE TAX - Worksheet #1

- | | |
|--|----------------------|
| Item 1. Gross Proceeds of Sales, Accommodations, Rentals and Withdrawals for Own Use (Total of All Sales) DO NOT INCLUDE AMOUNT OF SALES TAX. | 1. <u>172,000.00</u> |
| Item 2. Out-of-State Purchases Subject to Use Tax | 2. <u>5,000.00</u> |
| Item 3. All Gross Proceeds of Sales/Rental, Use Tax, Accommodations and Withdrawals for Own Use (Add Items 1 and 2. Enter total here and on line 1 on front of ST-388.) | 3. <u>177,000.00</u> |

If local tax is applicable, enter total on line 1 of 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 Form ST-389 (local sales tax worksheet).

6% SALES AND USE TAX - Worksheet #2

This section is used for reporting the total of all sales and purchases subject to the State sales tax rate of 6%. Sales and purchases generally reported in this section include charges for meals, gift items, and additional guest charges (such as room service, amenities, telephone charges, etc.). However, sales of accommodations are excluded from this worksheet section. Total sales of accommodations (subject to State tax rate of 7%) are reported on Worksheet #3 (for 5% tax reporting) and Worksheet #4 (for 2% tax reporting) to determine the total State sales tax due.

- | | |
|---|---------------------|
| Item 4. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use (Sales subject to 6% tax rate requirements) | 4. <u>22,000.00</u> |
| Item 5. Out-of-State Purchases Subject to Use Tax | 5. <u>5,000.00</u> |
| Item 6. Total Gross Proceeds of Sales at 6% (Add lines 4 and 5. Enter total here and on line 1A, Column A on front of ST-388.) | 6. <u>27,000.00</u> |

Item 7. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Type of Deduction			Amount of Deduction
a. Sales Exempt During "Sales Tax Holiday"	■	▶	\$ <u> .</u>
b. Sales over \$100.00 delivered onto Catawba Reservation			\$ <u> </u>
Sales to Federal Government			\$ <u>3,000.00</u>
_____			\$ <u> </u>
_____			\$ <u> </u>

SAMPLE

- | | |
|---|------------------------------|
| Item 8. Total Amount of Deductions (Enter total amount of deductions here and on line 2, Column A on front of ST-388.) | 8. <u>< 3,000.00 ></u> |
| Item 9. Net Taxable Sales and Purchases (Item 6 minus Item 8 should agree with line 3, Column A on front of ST-388.) | 9. <u>24,000.00</u> |

REMINDER: Form ST-389 must be completed and attached for all local taxes.

For questions regarding this form, call (803) 896-1420.

I authorize the Director of the Department of Revenue or delegate to discuss **this return**, attachments and related tax matters with the preparer. Yes No

Preparer's name and phone number

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

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	Internet/E-mail Address:

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return.

5% SALES AND USE TAX - Worksheet #3

This section is used for reporting total charges for rooms, lodging and accommodations subject to the State sales tax rate of 7%. The gross proceeds from charges for accommodations must be entered on Item 10 of worksheet #3 (subject to 5% tax rate) and Item 14 of worksheet #4 (subject to 2% tax rate) to properly report sales subject to 7% state sales tax rate.

Item 10. Total Gross Proceeds of Sales/Accommodations Rentals and Withdrawals for Own Use (Sales subject to 5% Sales Tax and Accommodations Tax requirements.) Enter total here and on **line 1A, Column B on front of ST-388.** 10. 150,000.00

Item 11. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Type of Deduction	Amount of Deduction
a. Sales of Accommodations for Resale	\$ _____
Sales to Federal Government	\$ <u>10,000.00</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 12. Total Amount of Deductions (Enter total amount of deductions here and on **line 2, Column B on front of ST-388.**) 12. < 10,000.00 >

Item 13. Net Taxable Sales and Purchases (Item 10 minus Item 12 should agree with **line 3, Column B on front of ST-388.**) 13. 140,000.00

2% ACCOMMODATIONS TAX - Worksheet #4

Item 14. Gross Proceeds of Sales from the Rental of Transient Accommodations (Enter total sales of accommodations here and on **line 1B, Column C, on front of ST-388.**) 14. 150,000.00

Item 15. Sales and Use Tax Allowable Deductions (Itemize by Type and Amount of Deduction)

Type of Deduction	Amount of Deduction
Sales of Accommodations for Resale	\$ _____
Sales to Federal Government	\$ <u>10,000.00</u>
_____	\$ _____

Item 16. Total Amount of Deductions (Enter total amount of deductions here and on **line 2, Column C on front of ST-388.**) 16. < 10,000.00 >

Item 17. Net Taxable Sales and Purchases of Transient Accommodations (Item 14 minus Item 16 should agree with **line 3 of Column C on front of ST-388.**) 17. 140,000.00



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Accommodations Report by County or Municipality for
SALES AND USE TAX
(Attach to form ST-388 when filed)

ST-3T
(Rev. 4/24/13)
5059

ST-3T is a report of gross proceeds derived from the rental or charges for any rooms, campground space, lodging or accommodations furnished to transients by county or municipality in which the taxpayer owns, manages or furnishes rental units. For purposes of the sales tax on accommodations, "Taxpayer" is defined as "every person engaged or continuing within this State in the business of furnishing accommodations to transients for consideration," to include, but not limited to, hotels, inns, tourist courts, tourist camps, motels, campgrounds, online travel companies, real estate agents, brokers, listing services, individuals, corporations and any other businesses or entities furnishing accommodations to transients for consideration.

(1) TAXPAYER THE GALA INN (Business Name)
125 CAROL AVE. (Street Address)
ALL AMERICA, USA 99999-9999 (City) (State) (Zip)
(2) PAGE 1 OF 1
(3) RETAIL LICENSE NUMBER 040-99999-9
(4) REPORT FOR PERIOD ENDED 05-14 (Mth/Yr)



*If more space is needed, copy this form and change page numbers above (e.g., 1 of 1, or 1 of 2, 2 of 2).

IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING THIS REPORT.

List one entry per line.

Table with 5 columns: (5) Name of County or Municipality, (6) Code*, (7) Gross Proceeds, (8) Net Taxable Sales, (9) Net Amount Payable After Discount. Row 1: COLUMBIA, 2160, 150,000.00, 140,000.00, 2,744.00. Row 10: Totals (Columns 7, 8 and 9) 150,000.00, 140,000.00, 2,744.00

* See reverse side for County and Municipal Codes.

I hereby certify that this report has been examined by me and to the best of my knowledge and belief is a true and complete report.

Date Signature Owner, Partner, or Title

MUNICIPAL AND COUNTY NUMERICAL CODES

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Cherokee County	1011	Hampton County	1025	Oconee County	1037
Abbeville (City)	2005	Blacksburg	2068	Brunson	2082	Walhalla	2937
Calhoun Falls	2100	Chesnee	2137	Estill	2265	Westminister	2960
Donalds	2212	Gaffney	2330	Fairfax	2281	West Union	2957
Due West	2216	Chester County	1012	Furman	2320	Orangeburg County	1038
Honea Path	2425	Chester (City)	2139	Gifford	2336	Bowman	2078
Lowndesville	2538	Fort Lawn	2304	Hampton (Town)	2380	Branchville	2080
Ware Shoals	2944	Great Falls	2354	Luray	2546	Cope	2166
Aiken County	1002	Lowrys	2542	Scotia	2807	Cordova	2169
Aiken (City)	2010	Richburg	2755	Varnville	2932	Elloree	2260
Burnettown	2084	Chesterfield County	1013	Yemassee	2985	Eutawville	2270
Jackson	2440	Cheraw	2133	Horry County	1026	Holly Hill	2416
Monetta	2601	Chesterfield (Town)	2142	Atlantic Beach	2035	Livingston	2522
New Ellenton	2628	Jefferson	2444	Aynor	2040	Neeses	2624
N. Augusta	2652	McBee	2570	Briarcliffe Acres	2081	North	2648
Perry	2713	Mount Croghan	2606	Conway	2163	Norway	2660
Salley	2798	Pageland	2686	Loris	2534	Orangeburg (City)	2678
Wagener	2935	Patrick	2695	Myrtle Beach	2615	Rowesville	2785
Windsor	2971	Ruby	2790	N. Myrtle Beach	2620	Santee	2804
Allendale County	1003	Clarendon County	1014	Surfside Beach	2883	Springfield	2849
Allendale (Town)	2015	Manning	2585	Jasper County	1027	Vance	2930
Fairfax	2280	Paxville	2698	Hardeeville	2384	Woodford	2975
Sycamore	2889	Summerton	2871	Ridgeland	2765	Pickens County	1039
Ulmers	2910	Turbeville	2905	Kershaw County	1028	Central	2118
Anderson County	1004	Colleton County	1015	Bethune	2064	Clemson	2148
Anderson (City)	2020	Cottageville	2172	Camden	2103	Easley	2230
Belton	2060	Edisto Beach	2243	Elgin	2250	Liberty	2510
Clemson	2149	Lodge	2530	Lancaster County	1029	Norris	2644
Honea Path	2424	Smoaks	2831	Heath Springs	2396	Pickens (City)	2716
Iva	2439	Walterboro	2940	Kershaw	2460	Six Mile	2828
Pelzer	2707	Williams	2965	Lancaster (City)	2482	Richland County	1040
Pendleton	2710	Darlington County	1016	Laurens County	1030	Arcadia Lakes	2030
Starr	2861	Darlington (City)	2200	Clinton	2151	Blythewood	2075
West Pelzer	2955	Hartsville	2392	Cross Hill	2181	Cayce	2116
Williamston	2967	Lamar	2478	Fountain Inn	2316	Columbia	2160
Bamberg County	1005	Society Hill	2837	Gray Court	2350	Eastover	2235
Bamberg (City)	2052	Dillon County	1017	Laurens (City)	2498	Forest Acres	2298
Denmark	2204	Dillon (City)	2208	Ware Shoals	2946	Irmo	2434
Ehrhardt	2245	Lake View	2474	Waterloo	2947	Saluda County	1041
Govan	2346	Latta	2494	Lee County	1031	Batesburg Leesville	2057
Olar	2674	Dorchester County	1018	Bishopville	2066	Monetta	2602
Barnwell County	1006	Harleyville	2388	Lynchburg	2554	Ridge Spring	2760
Barnwell (City)	2054	N. Charleston	2657	Lexington County	1032	Saluda (Town)	2801
Blackville	2070	Reevesville	2750	Batesburg Leesville	2056	Ward	2942
Elko	2255	Ridgeville	2770	Cayce	2115	Spartanburg County	1042
Hilda	2408	St. George	2852	Chapin	2124	Campobello	2109
Kline	2466	Summerville	2874	Columbia	2161	Central Pacolet	2121
Snelling	2835	Edgefield County	1019	Gaston	2332	Chesnee	2136
Williston	2970	Edgefield (Town)	2240	Gilbert	2338	Cowpens	2178
Beaufort County	1007	Johnston	2448	Irmo	2433	Duncan	2220
Beaufort (City)	2058	North Augusta	2653	Lexington (Town)	2506	Greer	2371
Bluffton	2074	Trenton	2901	Pelion	2704	Inman	2430
Hilton Head Island	2410	Fairfield County	1020	Pine Ridge	2718	Landrum	2486
Port Royal	2727	Blythewood	2077	South Congaree	2840	Lyman	2550
Yemassee	2986	Jenkinsville	2445	Springdale	2846	Pacolet	2680
Berkeley County	1008	Ridgeway	2775	Summit	2877	Reidville	2753
Bonneau	2076	Winnsboro	2972	Swansea	2886	Spartanburg (City)	2843
Charleston (City)	2129	Florence County	1021	West Columbia	2952	Wellford	2950
Goose Creek	2342	Coward	2175	McCormick County	1033	Woodruff	2977
Hanahan	2382	Florence (City)	2286	McCormick (Town)	2582	Sumter County	1043
Jamestown	2442	Johnsonville	2446	Parksville	2692	Mayesville	2594
Moncks Corner	2600	Lake City	2470	Plum Branch	2722	Pinewood	2720
North Charleston	2658	Olanta	2670	Marion County	1034	Sumter (City)	2880
St. Stephens	2858	Pamplico	2689	Marion (City)	2588	Union County	1044
Summerville	2876	Quinby	2735	Mullins	2612	Carlisle	2112
Calhoun County	1009	Scranton	2810	Nichols	2636	Jonesville	2450
Cameron	2106	Timmonsville	2897	Sellers	2813	Lockhart	2526
St. Matthews	2855	Georgetown County	1022	Marlboro County	1035	Union (City)	2915
Charleston County	1010	Andrews	2025	Bennettsville	2062	Williamsburg County	1045
Awendaw	2038	Georgetown (City)	2334	Blenheim	2072	Andrews	2026
Charleston (City)	2130	Pawleys Island	2697	Clio	2154	Greeleyville	2358
Folly Beach	2292	Greenville County	1023	McColl	2576	Hemingway	2400
Goose Creek	2343	Fountain Inn	2315	Tatum	2895	Kingstree	2463
Hollywood	2420	Greenville (City)	2362	Newberry County	1036	Lane	2490
Isle of Palms	2436	Greer	2370	Little Mountain	2518	Stuckey	2864
James Island	2441	Mauldin	2591	Newberry (City)	2632	York County	1046
Kiawah	2462	Simpsonville	2825	Peak	2701	Clover	2157
Lincolnton	2514	Travelers Rest	2899	Pomaria	2725	Fort Mill	2310
McClellanville	2573	Greenwood County	1024	Prosperity	2729	Hickory Grove	2404
Meggett	2597	Greenwood (City)	2366	Silverstreet	2822	McConnells	2579
Mt. Pleasant	2609	Hodges	2412	Whitmire	2962	Rock Hill	2780
North Charleston	2656	Ninety Six	2640	Oconee County	1037	Sharon	2819
Ravenel	2745	Troy	2903	Salem	2795	Smyrna	2834
Rockville	2783	Ware Shoals	2945	Seneca	2816	Tega Cay	2896
Seabrook Island	2812					York (City)	2990
Sullivans Island	2867						
Summerville	2875						



For Tax Periods 5-1-13 and after

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SCHEDULE FOR LOCAL TAXES

(Attach to form ST-3, ST-388, ST-403, and ST-455 when filed.)

ST-389
(Rev. 1/11/13)
5063

The Gala Inn

Business Name

Retail License or Use Tax

Registration Number

040-99999-9

Period ended

5/14

Page

1

of

8

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

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
1. CAPITAL PROJECT TAX	34-2726	(A)	(B)	(C)	(D)
<u>AIKEN</u>	<u>1002</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>ALLENDALE</u>	<u>1003</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>BAMBERG</u>	<u>1005</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>CHESTER</u>	<u>1012</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>FLORENCE</u>	<u>1021</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>HAMPTON</u>	<u>1025</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>HORRY</u>	<u>1026</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>LANCASTER</u>	<u>1029</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>LEE</u>	<u>1031</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>MARION</u>	<u>1034</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>NEWBERRY</u>	<u>1036</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>ORANGEBURG</u>	<u>1038</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>SUMTER</u>	<u>1043</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u>YORK</u>	<u>1046</u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u> </u>	<u> </u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u> </u>	<u> </u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u> </u>	<u> </u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u> </u>	<u> </u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u> </u>	<u> </u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u> </u>	<u> </u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>
<u> </u>	<u> </u>	<u> </u> x 1% =	<u> </u> -	<u> </u> =	<u> </u>

SAMPLE

Submit all pages containing applicable data.

ST-389 WORKSHEET (If applicable)

The ST-389 is used to report various types of local taxes. Most of the local sales and use taxes reported on the ST-389 provide the same exemptions. However, some local taxes provide different exemptions from other local taxes. Before claiming a deduction on the ST-389 worksheet, you must report your gross sales (taxable and nontaxable) on Item 1 of the ST-389 worksheet. Review carefully the exemptions applicable to the particular local tax or tribal tax since the exemptions may differ from the state tax exemptions or differ from another local tax exemption.

For instance, the 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 of unprepared foods that qualify for local sales and use tax exemption which also qualified for state sales and use tax exemption should be shown as a deduction on Item 2 of the ST-389 worksheet for local taxes. To obtain information about local tax exemptions, visit our website www.sctax.org to obtain a current copy of the Department's Policy Document which discusses the types of local taxes imposed and exemptions allowed under each local tax.

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax type, the total net taxable amount on line 1, page 7 of 8 of form ST-389 will not agree with Item 4 of ST-389 worksheet. If this circumstance occurs, you should complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389 form.

Item 1. Total - Gross Proceeds of Sales/Rental, Use Tax and Withdrawals of Inventory for Own Use: As reported on state sales and use tax return worksheet (Item 3 of ST-3, ST-388, ST-455 or Items 3 and 7 of ST-403.) 1. 177,000.00

Item 2. Local Tax Allowable Deductions

Column A Type of Deduction	Column B Amount of Deduction
a. Catawba Sales less than \$100.00	\$ _____
b. Sales Not Subject to Local Tax	\$ _____
Sales to Federal Government	\$ <u>13,000.00</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 3. Total Amount of Deductions: Enter the total allowable deductions from Column B. 3. **<** 13,000.00 **>**

Item 4. Net Sales and Purchases: (Item 1 minus Item 3.) 4. 164,000.00
Should agree with ST-389, Page 7, line 1, Column A.

Note: This form does not address the local taxes on sales that are collected directly by the counties or municipalities (sales of accommodations or prepared meals.) It only addresses the general local taxes collected by the Department of Revenue on behalf of the counties, school districts, and the Catawba Indian tribal government.

CAPITAL PROJECT, CATAWBA TRIBAL, EDUCATION CAPITAL IMPROVEMENT, SCHOOL DISTRICT, TOURISM DEVELOPMENT AND TRANSPORTATION TAX NUMERICAL CODES

As a result of specific legislation, certain counties and jurisdictions now impose additional sales and use taxes, which are identified as Capital Project, Catawba Tribal, Education Capital Improvement, School District, Tourism Development, or Transportation Tax. These taxes are required to be reported based upon the county or jurisdiction in which the sale consummates. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.) For your convenience, the counties and jurisdictions that currently impose these additional taxes are listed on this form with their assigned four digit processing code.

Submit all pages containing applicable data.

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

Retail License or Use Tax
Registration Number 040-99999-9

The Gala Inn

Business Name

Period ended 5/14

Page 4 of 8

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
3. TRANSPORTATION TAX 34-2728					
		(A)	(B)	(C)	(D)
BERKELEY	1008	x 1% =	-	=	
CHARLESTON	1010	x .005 =	-	=	
DORCHESTER	1018	x 1% =	-	=	
RICHLAND	1040	164,000.00 x 1% =	1,640.00 -	32.80 =	1,607.20
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	

SAMPLE

4. CATAWBA TRIBAL TAX 34-3766 Only complete this section if you are making sales on the reservation.					
		(A)	(B)	(C)	(D)
LANCASTER	1029	x 8% =	-	=	
YORK	1046	x 7% =	-	=	

5. RESERVED					
		(A)	(B)	(C)	(D)
			-	=	

DO NOT COMPLETE SECTION #5.

Submit all pages containing applicable data.
page 4 of 8

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 8/7/12)

The four digit code(s) listed below are to be used when filing this form. Each code reflects the location at which the sale was consummated. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.)

Local Option Tax is applicable only to the counties listed below. Only names of incorporated towns are included in this listing. Other counties may be added at a later date by referendum. A complete updated list of all counties with local taxes can be found on our website www.sctax.org under Sales and Use > Publications/Notices.

If the sale is consummated in a municipality you must use the city code, not the general county code.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Ravenel	2745	Ridgeway	2775	Marlboro County	1035
Abbeville (City)*	2005	Rockville	2783	Winnsboro	2972	Bennettsville	2062
Calhoun Falls	2100	Seabrook Island	2812	Florence County	1021	Blenheim	2072
Donalds	2212	Sullivans Island	2867	Florence (City)*	2286	Clio	2154
Due West	2216	Summerville	2875	Coward	2175	McColl	2576
Honea Path	2425	Cherokee County	1011	Johnsonville	2446	Tatum	2895
Lowndesville	2538	Blacksburg	2068	Lake City	2470	McCormick County	1033
Ware Shoals	2944	Chesnee	2137	Olanta	2670	McCormick (City)*	2582
Allendale County	1003	Gaffney	2330	Pamplico	2689	Parksville	2692
Allendale (Town)*	2015	Chester County	1012	Quinby	2735	Plum Branch	2722
Fairfax	2280	Chester (City)*	2139	Scranton	2810	Pickens County	1039
Sycamore	2889	Fort Lawn	2304	Timmonsville	2897	Pickens (City)*	2716
Ulmers	2910	Great Falls	2354	Hampton County	1025	Central	2118
Bamberg County	1005	Lowrys	2542	Hampton (Town)*	2380	Clemson	2148
Bamberg (Town)*	2052	Richburg	2755	Brunson	2082	Easley	2230
Denmark	2204	Chesterfield County	1013	Estill	2265	Liberty	2510
Ehrhardt	2245	Chesterfield (Town)*	2142	Fairfax	2281	Norris	2644
Govan	2346	Cheraw	2133	Furman	2320	Six Mile	2828
Olar	2674	Jefferson	2444	Gifford	2336	Richland County	1040
Barnwell County	1006	McBee	2570	Luray	2546	Arcadia Lakes	2030
Barnwell (City)*	2054	Mount Croghan	2606	Scotia	2807	Blythewood	2075
Blackville	2070	Pageland	2686	Varnville	2932	Cayce	2116
Elko	2255	Patrick	2695	Yemassee	2985	Columbia	2160
Hilda	2408	Ruby	2790	Jasper County	1027	Eastover	2235
Kline	2466	Clarendon County	1014	Hardeeville	2384	Forest Acres	2298
Snelling	2835	Manning	2585	Ridgeland	2765	Irmo	2434
Williston	2970	Paxville	2698	Kershaw County	1028	Saluda County	1041
Berkeley County	1008	Summerton	2871	Bethune	2064	Saluda (Town)*	2801
Charleston (City)*	2129	Turbeville	2905	Camden	2103	Batesburg	2057
Bonneau	2076	Colleton County	1015	Elgin	2250	Monetta	2602
Goose Creek	2342	Cottageville	2172	Lancaster County	1029	Ridge Spring	2760
Hanahan	2382	Edisto Beach	2243	Lancaster (City)*	2482	Ward	2942
Jamestown	2442	Lodge	2530	Heath Spring	2396	Sumter County	1043
Moncks Corner	2600	Smoaks	2831	Kershaw	2460	Sumter (City)*	2880
North Charleston	2658	Walterboro	2940	Laurens County	1030	Mayesville	2594
St. Stephens	2858	Williams	2965	Laurens (City)*	2498	Pinewood	2720
Summerville	2876	Darlington County	1016	Clinton	2151	Williamsburg County	1045
Calhoun County	1009	Darlington (City)*	2200	Cross Hill	2181	Andrews	2026
Cameron	2106	Hartsville	2392	Fountain Inn	2316	Greeleyville	2358
St. Matthews	2855	Lamar	2478	Gray Court	2350	Hemingway	2400
Charleston County	1010	Society Hill	2837	Ware Shoals	2946	Kingstree	2463
Charleston (City)*	2130	Dillon County	1017	Waterloo	2947	Lane	2490
Awendaw	2038	Dillon (City)*	2208	Lee County	1031	Stuckey	2864
Folly Beach	2292	Lake View	2474	Bishopville	2066		
Goose Creek	2343	Latta	2494	Lynchburg	2554		
Hollywood	2420	Edgefield County	1019	Marion County	1034		
Isle of Palms	2436	Edgefield (Town)*	2240	Marion (City)*	2588		
James Island	2441	Johnston	2448	Mullins	2612		
Kiawah Island	2462	North Augusta	2653	Nichols	2636		
Lincolnton	2514	Trenton	2901	Sellers	2813		
McClellanville	2573	Fairfield County	1020				
Meggett	2597	Blythewood	2077				
Mt. Pleasant	2609	Jenkinsville	2445				
North Charleston	2656						

Special Notice

*If your sales or purchases are delivered within a city or town, you must use the CITY or TOWN code to properly identify the specific city.

Submit all pages containing applicable data.

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

Retail License or Use Tax
 Registration Number 040-99999-9

The Gala Inn
 Business Name

Period ended 5/14

Page 7 of 8

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
7. TOURISM DEVELOPMENT TAX	34-2740 (A)		(B)	(C)	(D)
MYRTLE BEACH	2615	x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	

SAMPLE

SUMMARY: Complete all pages of the ST-389 first, then enter totals here.

- Add Column A from pages 1, 3, 4, 5, 7 and all ST389-A's. **1** 328,000.00
- Add Column B from pages 1, 3, 4, 5, 7 and all ST389-A's..... **2** 3,280.00
- Add Column D from pages 1, 3, 4, 5, 7 and all ST389-A's **3** 3,214.40
- Penalty _____ Interest _____ OFFICE USE ONLY: _____ **4** _____
 (Add Local Tax Penalty and Interest)
- Total (Add lines 3 and 4) **5** 3,214.40
 Enter amount on line 9 of ST-3, ST-388, ST-455 or line 17 of ST-403.

NOTE: Other counties may adopt local taxes at a later date.
 For answers to questions pertaining to completing this form, please call (803) 898-5788.
Mail to: Department of Revenue, Sales Tax, Columbia, SC 29214-0101

Submit all pages containing applicable data.

Collection of Catawba Tribal Sales Tax

The Catawba Tribal Sales Tax is set aside in a tribal trust fund for the benefit of the tribe and its members. The reservation is located in parts of York and Lancaster counties. The chart shown below illustrates the type of tax imposed and tax rate to be collected from various points of delivery.

New Sales Tax Rate for Catawba Tribal Tax Effective May 1, 2009

Tax Chart of Applicable Tax Type and Rates on Sales to Catawba Reservation

Explanation of Applicable Deliveries	Tax Type	Tax Rate by County	
		York	Lancaster
Retailers located on the reservation and making a sale (delivery) on the reservation	Tribal Tax	**7%	**8%
Retailers located within the state and off the reservation making a sale (delivery) on the reservation greater than \$100.00.	Tribal Tax	** 7%	**8%
*Retailers located within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.	State Tax Only	*6%	*6%
*Retailers located outside the state (registered with DOR) making a sale (delivery) on the reservation	State Tax Only	*6%	*6%

*Local taxes would not be applicable in these circumstances only.

**Note: The tribal sales tax rates within the Reservation may change in the future. For additional information concerning the tribal sales tax see SC Revenue Ruling #98-18.

Collection of Tourism Development Tax

The Municipal Council of the City of Myrtle Beach has implemented a 1% Local Option Tourism Development Fee (referred to as Tourism Development Sales and Use Tax). This tourism development tax is imposed specifically for tourism advertisement and promotion directed at non-South Carolina residents.

This tax is collected by retailers located in or making sales into the City of Myrtle Beach. Retailers reporting the tourism development tax must report the tax by the municipality of delivery (as preprinted in Section 7 on Form ST-389). The tax does not apply to items subject to a maximum tax or the gross proceeds of sales of unprepared food that may lawfully be purchased with United States Department of Agriculture food coupons.

Submit all pages containing applicable data.

page 8 of 8



STATE SALES, USE, AND ACCOMMODATIONS TAX RETURN

Mail To: SC Department of Revenue, Sales Tax, Columbia, SC 29214-0126

Place an X in all boxes that apply. **USE BLACK INK ONLY.**

AMENDED
Return

Change of Address
(Make changes to
address below)

Business Permanently Closed
(Complete form C-278
and return your license)

If the area below is blank, fill in name, address, SSN/Federal Identification No. (FEIN)
FEIN SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR FIELD USE ONLY

--	--

Period Ended

File Return On or By

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

14-4701/14-4702

14-3701/14-3702

34-2707

Important: ST-3T must be submitted with Form ST-388.

FOR OFFICE USE ONLY

		Column A Sales/Use 6% (Tax Rate)	Column B Sales/Use 5% (Tax Rate)	Column C Accommodations 2% (Tax Rate)
1	All Gross Proceeds of Sales/Rental, Use Tax, Accommodations, and Withdrawals for Own Use (From Item 3 of worksheets)	.		
1A	Total Gross Proceeds of Sales/Rental, Use Tax & Withdrawals at 6% Rate (Column A); 5% Rate on Accommodations Rentals (Column B) (From Items 6 and 10 of worksheets)	.	.	
1B	Total Gross Proceeds of Sales/Accommodations Rentals at 2% Rate (Column C) (From Item 14 of worksheets)			.
2	Total Amount of Deductions (From Items 8, 12 and 16 of worksheets)	.	.	.
3	Net Taxable Sales and Purchases (Line 1A or 1B minus line 2)	.	.	.
4	Tax Due (Line 3 x Tax Rate)	6% .	5% .	2% .
5	Taxpayer's Discount (See instructions. For timely filed returns and taxes paid in full only.)	.	.	.
6	Balance Due (Subtract line 5 from line 4 for each column.)	.	.	.
	7 Penalty (See Instr.)	.	.	.
	7A Interest (See Instr.)	.	.	.
7B	Total Penalty and Interest (Add lines 7 and 7A for each column.)	.	.	.
8	Amount Due (Add lines 6 and 7B for each column.)	.	.	.
8A	Total Sales, Use and Accommodations Due (Add line 8 of columns A, B and C.)	8A. .	.	
9	Tax Due ST-389 (From Column D, line 5, page 7 of 8 of form ST-389)	9. .	.	
10	Total Amount Due (Add lines 8A and 9 of Column B.)	10. .	.	

IMPORTANT: Sign and date return on reverse side.

SALES AND USE TAX - Worksheet #1

- Item 1. Gross Proceeds of Sales, Accommodations, Rentals and Withdrawals for Own Use (Total of All Sales) DO NOT INCLUDE AMOUNT OF SALES TAX.** 1. _____
- Item 2. Out-of-State Purchases Subject to Use Tax** 2. _____
- Item 3. All Gross Proceeds of Sales/Rental, Use Tax, Accommodations and Withdrawals for Own Use (Add Items 1 and 2. Enter total here and on line 1 on front of ST-388.)** 3. _____

If local tax is applicable, enter total on line 1 of 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 Form ST-389 (local sales tax worksheet).

6% SALES AND USE TAX - Worksheet #2

This section is used for reporting the total of all sales and purchases subject to the State sales tax rate of 6%. Sales and purchases generally reported in this section include charges for meals, gift items, and additional guest charges (such as room service, amenities, telephone charges, etc.). However, sales of accommodations are excluded from this worksheet section. Total sales of accommodations (subject to State tax rate of 7%) are reported on Worksheet #3 (for 5% tax reporting) and Worksheet #4 (for 2% tax reporting) to determine the total State sales tax due.

- Item 4. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use (Sales subject to 6% tax rate requirements)** 4. _____
- Item 5. Out-of-State Purchases Subject to Use Tax** 5. _____
- Item 6. Total Gross Proceeds of Sales at 6% (Add lines 4 and 5. Enter total here and on line 1A, Column A on front of ST-388.)** 6. _____
- Item 7. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)**

Type of Deduction	Amount of Deduction
-------------------	---------------------

- | | |
|--|--------------|
| a. Sales Exempt During "Sales Tax Holiday" | ▶ \$ _____ . |
| b. Sales over \$100.00 delivered onto Catawba Reservation | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

- Item 8. Total Amount of Deductions (Enter total amount of deductions here and on line 2, Column A on front of ST-388.)** 8. < _____ >
- Item 9. Net Taxable Sales and Purchases (Item 6 minus Item 8 should agree with line 3, Column A on front of ST-388.)** 9. _____

REMINDER: Form ST-389 must be completed and attached for all local taxes.

For questions regarding this form, call (803) 896-1420.

I authorize the Director of the Department of Revenue or delegate to discuss **this return**, attachments and related tax matters with the preparer. Yes No

Preparer's name and phone number

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

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	Internet/E-mail Address:

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return.

5% SALES AND USE TAX - Worksheet #3

This section is used for reporting total charges for rooms, lodging and accommodations subject to the State sales tax rate of 7%. The gross proceeds from charges for accommodations must be entered on Item 10 of worksheet #3 (subject to 5% tax rate) and Item 14 of worksheet #4 (subject to 2% tax rate) to properly report sales subject to 7% state sales tax rate.

Item 10. Total Gross Proceeds of Sales/Accommodations Rentals and Withdrawals for Own Use (Sales subject to 5% Sales Tax and Accommodations Tax requirements.) Enter total here and on **line 1A, Column B on front of ST-388.** 10. _____

Item 11. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Type of Deduction	Amount of Deduction
a. Sales of Accommodations for Resale _____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 12. Total Amount of Deductions (Enter total amount of deductions here and on **line 2, Column B on front of ST-388.**) 12. < _____ >

Item 13. Net Taxable Sales and Purchases (Item 10 minus Item 12 should agree with **line 3, Column B on front of ST-388.**) 13. _____

2% ACCOMMODATIONS TAX - Worksheet #4

Item 14. Gross Proceeds of Sales from the Rental of Transient Accommodations (Enter total sales of accommodations here and on **line 1B, Column C, on front of ST-388.**) 14. _____

Item 15. Sales and Use Tax Allowable Deductions (Itemize by Type and Amount of Deduction)

Type of Deduction	Amount of Deduction
Sales of Accommodations for Resale _____	\$ _____
_____	\$ _____
_____	\$ _____

Item 16. Total Amount of Deductions (Enter total amount of deductions here and on **line 2, Column C on front of ST-388.**) 16. < _____ >

Item 17. Net Taxable Sales and Purchases of Transient Accommodations (Item 14 minus Item 16 should agree with **line 3 of Column C on front of ST-388.**) 17. _____

MUNICIPAL AND COUNTY NUMERICAL CODES

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Cherokee County	1011	Hampton County	1025	Oconee County	1037
Abbeville (City)	2005	Blacksburg	2068	Brunson	2082	Walhalla	2937
Calhoun Falls	2100	Chesnee	2137	Estill	2265	Westminister	2960
Donalds	2212	Gaffney	2330	Fairfax	2281	West Union	2957
Due West	2216			Furman	2320		
Honea Path	2425	Chester County	1012	Gifford	2336	Orangeburg County	1038
Lowndesville	2538	Chester (City)	2139	Hampton (Town)	2380	Bowman	2078
Ware Shoals	2944	Fort Lawn	2304	Luray	2546	Branchville	2080
		Great Falls	2354	Scotia	2807	Cope	2166
Aiken County	1002	Lowrys	2542	Varnville	2932	Cordova	2169
Aiken (City)	2010	Richburg	2755	Yemassee	2985	Elloree	2260
Burnettown	2084					Eutawville	2270
Jackson	2440	Chesterfield County	1013	Horry County	1026	Holly Hill	2416
Monetta	2601	Cheraw	2133	Atlantic Beach	2035	Livingston	2522
New Ellenton	2628	Chesterfield (Town)	2142	Aynor	2040	Neeses	2624
N. Augusta	2652	Jefferson	2444	Briarcliffe Acres	2081	North	2648
Perry	2713	McBee	2570	Conway	2163	Norway	2660
Salley	2798	Mount Croghan	2606	Loris	2534	Orangeburg (City)	2678
Wagener	2935	Pageland	2686	Myrtle Beach	2615	Rowesville	2785
Windsor	2971	Patrick	2695	N. Myrtle Beach	2620	Santee	2804
		Ruby	2790	Surfside Beach	2883	Springfield	2849
Allendale County	1003	Clarendon County	1014	Jasper County	1027	Vance	2930
Allendale (Town)	2015	Manning	2585	Hardeeville	2384	Woodford	2975
Fairfax	2280	Paxville	2698	Ridgeland	2765		
Sycamore	2889	Summerton	2871			Pickens County	1039
Ulmers	2910	Turbeville	2905			Central	2118
				Kershaw County	1028	Clemson	2148
Anderson County	1004	Colleton County	1015	Bethune	2064	Easley	2230
Anderson (City)	2020	Cottageville	2172	Camden	2103	Liberty	2510
Belton	2060	Edisto Beach	2243	Elgin	2250	Norris	2644
Clemson	2149	Lodge	2530			Pickens (City)	2716
Honea Path	2424	Smoaks	2831	Lancaster County	1029	Six Mile	2828
Iva	2439	Walterboro	2940	Heath Springs	2396		
Pelzer	2707	Williams	2965	Kershaw	2460	Richland County	1040
Pendleton	2710			Lancaster (City)	2482	Arcadia Lakes	2030
Starr	2861	Darlington County	1016			Blythewood	2075
West Pelzer	2955	Darlington (City)	2200	Laurens County	1030	Cayce	2116
Williamston	2967	Hartsville	2392	Clinton	2151	Columbia	2160
		Lamar	2478	Cross Hill	2181	Eastover	2235
Bamberg County	1005	Society Hill	2837	Fountain Inn	2316	Forest Acres	2298
Bamberg (City)	2052			Gray Court	2350	Irmo	2434
Denmark	2204	Dillon County	1017	Laurens (City)	2498		
Ehrhardt	2245	Dillon (City)	2208	Ware Shoals	2946	Saluda County	1041
Govan	2346	Lake View	2474	Waterloo	2947	Batesburg Leesville	2057
Olar	2674	Latta	2494			Monetta	2602
				Lee County	1031	Ridge Spring	2760
Barnwell County	1006	Dorchester County	1018	Bishopville	2066	Saluda (Town)	2801
Barnwell (City)	2054	Harleyville	2388	Lynchburg	2554	Ward	2942
Blackville	2070	N. Charleston	2657				
Elko	2255	Reevesville	2750	Lexington County	1032	Spartanburg County	1042
Hilda	2408	Ridgeville	2770	Batesburg Leesville	2056	Campobello	2109
Kline	2466	St. George	2852	Cayce	2115	Central Pacolet	2121
Snelling	2835	Summerville	2874	Chapin	2124	Chesnee	2136
Williston	2970			Columbia	2161	Cowpens	2178
		Edgefield County	1019	Gaston	2332	Duncan	2220
Beaufort County	1007	Edgefield (Town)	2240	Gilbert	2338	Greer	2371
Beaufort (City)	2058	Johnston	2448	Irmo	2433	Inman	2430
Bluffton	2074	North Augusta	2653	Lexington (Town)	2506	Landrum	2486
Hilton Head Island	2410	Trenton	2901	Pelion	2704	Lyman	2550
Port Royal	2727			Pine Ridge	2718	Pacolet	2680
Yemassee	2986	Fairfield County	1020	South Congaree	2840	Reidville	2753
		Blythewood	2077	Springdale	2846	Spartanburg (City)	2843
Berkeley County	1008	Jenkinsville	2445	Summit	2877	Wellford	2950
Bonneau	2076	Ridgeway	2775	Swansea	2886	Woodruff	2977
Charleston (City)	2129	Winnsboro	2972	West Columbia	2952		
Goose Creek	2342			McCormick County	1033	Sumter County	1043
Hanahan	2382	Florence County	1021	McCormick (Town)	2582	Mayesville	2594
Jamestown	2442	Coward	2175	Parksville	2692	Pinewood	2720
Moncks Corner	2600	Florence (City)	2286	Plum Branch	2722	Sumter (City)	2880
North Charleston	2658	Johnsonville	2446				
St. Stephens	2858	Lake City	2470	Marion County	1034	Union County	1044
Summerville	2876	Olanta	2670	Marion (City)	2588	Carlisle	2112
		Pamplico	2689	Mullins	2612	Jonesville	2450
Calhoun County	1009	Quinby	2735	Nichols	2636	Lockhart	2526
Cameron	2106	Scranton	2810	Sellers	2813	Union (City)	2915
St. Matthews	2855	Timmonsville	2897				
				Marlboro County	1035	Williamsburg County	1045
Charleston County	1010	Georgetown County	1022	Bennettsville	2062	Andrews	2026
Awendaw	2038	Andrews	2025	Blenheim	2072	Greeleyville	2358
Charleston (City)	2130	Georgetown (City)	2334	Clio	2154	Hemingway	2400
Folly Beach	2292	Pawleys Island	2697	McColl	2576	Kingstree	2463
Goose Creek	2343			Tatum	2895	Lane	2490
Hollywood	2420	Greenville County	1023			Stuckey	2864
Isle of Palms	2436	Fountain Inn	2315	Newberry County	1036		
James Island	2441	Greenville (City)	2362	Little Mountain	2518	York County	1046
Kiawah	2462	Greer	2370	Newberry (City)	2632	Clover	2157
Lincolnton	2514	Mauldin	2591	Peak	2701	Fort Mill	2310
McClellanville	2573	Simpsonville	2825	Pomaria	2725	Hickory Grove	2404
Meggett	2597	Travelers Rest	2899	Prosperity	2729	McConnells	2579
Mt. Pleasant	2609			Silverstreet	2822	Rock Hill	2780
North Charleston	2656	Greenwood County	1024	Whitmire	2962	Sharon	2819
Ravenel	2745	Greenwood (City)	2366			Smyrna	2834
Rockville	2783	Hodges	2412	Oconee County	1037	Tega Cay	2896
Seabrook Island	2812	Ninety Six	2640	Salem	2795	York (City)	2990
Sullivans Island	2867	Troy	2903	Seneca	2816		
Summerville	2875	Ware Shoals	2945				



For Tax Periods 5-1-13 and after

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SCHEDULE FOR LOCAL TAXES

(Attach to form ST-3, ST-388, ST-403, and ST-455 when filed.)

ST-389
(Rev. 1/11/13)
5063

Retail License or Use Tax
Registration Number _____

Business Name _____

Period ended _____ Page _____ of _____

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

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
1. CAPITAL PROJECT TAX	34-2726	(A)	(B)	(C)	(D)
AIKEN	1002	x 1% =	-	=	
ALLENDALE	1003	x 1% =	-	=	
BAMBERG	1005	x 1% =	-	=	
CHESTER	1012	x 1% =	-	=	
FLORENCE	1021	x 1% =	-	=	
HAMPTON	1025	x 1% =	-	=	
HORRY	1026	x 1% =	-	=	
LANCASTER	1029	x 1% =	-	=	
LEE	1031	x 1% =	-	=	
MARION	1034	x 1% =	-	=	
NEWBERRY	1036	x 1% =	-	=	
ORANGEBURG	1038	x 1% =	-	=	
SUMTER	1043	x 1% =	-	=	
YORK	1046	x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	

Submit all pages containing applicable data.

ST-389 WORKSHEET (If applicable)

The ST-389 is used to report various types of local taxes. Most of the local sales and use taxes reported on the ST-389 provide the same exemptions. However, some local taxes provide different exemptions from other local taxes. Before claiming a deduction on the ST-389 worksheet, you must report your gross sales (taxable and nontaxable) on Item 1 of the ST-389 worksheet. Review carefully the exemptions applicable to the particular local tax or tribal tax since the exemptions may differ from the state tax exemptions or differ from another local tax exemption.

For instance, the 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 of unprepared foods that qualify for local sales and use tax exemption which also qualified for state sales and use tax exemption should be shown as a deduction on Item 2 of the ST-389 worksheet for local taxes. To obtain information about local tax exemptions, visit our website www.sctax.org to obtain a current copy of the Department's Policy Document which discusses the types of local taxes imposed and exemptions allowed under each local tax.

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax type, the total net taxable amount on line 1, page 7 of 8 of form ST-389 will not agree with Item 4 of ST-389 worksheet. If this circumstance occurs, you should complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389 form.

Item 1. Total - Gross Proceeds of Sales/Rental, Use Tax and Withdrawals of Inventory for Own Use: As reported on state sales and use tax return worksheet (Item 3 of ST-3, ST-388, ST-455 or Items 3 and 7 of ST-403.) **1.** _____

Item 2. Local Tax Allowable Deductions

Column A Type of Deduction	Column B Amount of Deduction
a. Catawba Sales less than \$100.00	\$ _____
b. Sales Not Subject to Local Tax	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 3. Total Amount of Deductions: Enter the total allowable deductions from Column B. **3.** _____

Item 4. Net Sales and Purchases: (Item 1 minus Item 3.) **4.** _____
Should agree with ST-389, Page 7, line 1, Column A.

Note: This form does not address the local taxes on sales that are collected directly by the counties or municipalities (sales of accommodations or prepared meals.) It only addresses the general local taxes collected by the Department of Revenue on behalf of the counties, school districts, and the Catawba Indian tribal government.

CAPITAL PROJECT, CATAWBA TRIBAL, EDUCATION CAPITAL IMPROVEMENT, SCHOOL DISTRICT, TOURISM DEVELOPMENT AND TRANSPORTATION TAX NUMERICAL CODES

As a result of specific legislation, certain counties and jurisdictions now impose additional sales and use taxes, which are identified as Capital Project, Catawba Tribal, Education Capital Improvement, School District, Tourism Development, or Transportation Tax. These taxes are required to be reported based upon the county or jurisdiction in which the sale consummates. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.) For your convenience, the counties and jurisdictions that currently impose these additional taxes are listed on this form with their assigned four digit processing code.

Submit all pages containing applicable data.

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

Retail License or Use Tax
 Registration Number _____

Business Name _____

Period ended _____

Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
--------------------------------	------	--------------------	-----------	----------	---------------------------

2. SCHOOL DISTRICT / EDUCATION CAPITAL IMPROVEMENT TAX 34-2730

	(A)	(B)	(C)	(D)
CHARLESTON	5101	x 1% =	-	=
CHEROKEE	5111	x 1% =	-	=
CHESTERFIELD	5131	x 1% =	-	=
CLARENDON	5140	x 1% =	-	=
DARLINGTON	5161	x 1% =	-	=
DILLON	5170	x 1% =	-	=
HORRY	5261	x 1% =	-	=
JASPER	5271	x 1% =	-	=
LEXINGTON	5320	x 1% =	-	=
MARLBORO	5351	x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=
_____		x 1% =	-	=

Submit all pages containing applicable data.

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

Retail License or Use Tax
 Registration Number _____

Business Name _____

Period ended _____

Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
--------------------------------	------	--------------------	-----------	----------	---------------------------

3. TRANSPORTATION TAX 34-2728

		(A)	(B)	(C)	(D)
BERKELEY	1008	_____ x 1% =	_____ -	_____ =	_____
CHARLESTON	1010	_____ x .005 =	_____ -	_____ =	_____
DORCHESTER	1018	_____ x 1% =	_____ -	_____ =	_____
RICHLAND	1040	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____

4. CATAWBA TRIBAL TAX 34-3766 **Only complete this section if you are making sales on the reservation.**

		(A)	(B)	(C)	(D)
LANCASTER	1029	_____ x 8% =	_____ -	_____ =	_____
YORK	1046	_____ x 7% =	_____ -	_____ =	_____

5. RESERVED

	(A)	(B)	(C)	(D)
_____	_____	_____ -	_____ =	_____

DO NOT COMPLETE SECTION #5.

Submit all pages containing applicable data.

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 8/7/12)

The four digit code(s) listed below are to be used when filing this form. Each code reflects the location at which the sale was consummated. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.)

Local Option Tax is applicable only to the counties listed below. Only names of incorporated towns are included in this listing. Other counties may be added at a later date by referendum. A complete updated list of all counties with local taxes can be found on our website www.sctax.org under Sales and Use > Publications/Notices.

If the sale is consummated in a municipality you must use the city code, not the general county code.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Ravenel	2745	Ridgeway	2775	Marlboro County	1035
Abbeville (City)*	2005	Rockville	2783	Winnsboro	2972	Bennettsville	2062
Calhoun Falls	2100	Seabrook Island	2812			Blenheim	2072
Donalds	2212	Sullivans Island	2867	Florence County	1021	Clio	2154
Due West	2216	Summerville	2875	Florence (City)*	2286	McColl	2576
Honea Path	2425			Coward	2175	Tatum	2895
Lowndesville	2538	Cherokee County	1011	Johnsonville	2446		
Ware Shoals	2944	Blacksburg	2068	Lake City	2470	McCormick County	1033
		Chesnee	2137	Olanta	2670	McCormick (City)*	2582
Allendale County	1003	Gaffney	2330	Pamplico	2689	Parksville	2692
Allendale (Town)*	2015			Quinby	2735	Plum Branch	2722
Fairfax	2280	Chester County	1012	Scranton	2810	Pickens County	1039
Sycamore	2889	Chester (City)*	2139	Timmonsville	2897	Pickens (City)*	2716
Ulmers	2910	Fort Lawn	2304			Central	2118
		Great Falls	2354	Hampton County	1025	Clemson	2148
Bamberg County	1005	Lowrys	2542	Hampton (Town)*	2380	Easley	2230
Bamberg (Town)*	2052	Richburg	2755	Brunson	2082	Liberty	2510
Denmark	2204			Estill	2265	Norris	2644
Ehrhardt	2245	Chesterfield County	1013	Fairfax	2281	Six Mile	2828
Govan	2346	Chesterfield (Town)*	2142	Furman	2320		
Olar	2674	Cheraw	2133	Gifford	2336	Richland County	1040
		Jefferson	2444	Luray	2546	Arcadia Lakes	2030
Barnwell County	1006	McBee	2570	Scotia	2807	Blythewood	2075
Barnwell (City)*	2054	Mount Croghan	2606	Varnville	2932	Cayce	2116
Blackville	2070	Pageland	2686	Yemassee	2985	Columbia	2160
Elko	2255	Patrick	2695			Eastover	2235
Hilda	2408	Ruby	2790	Jasper County	1027	Forest Acres	2298
Kline	2466			Hardeeville	2384	Irmo	2434
Snelling	2835	Clarendon County	1014	Ridgeland	2765		
Williston	2970	Manning	2585	Kershaw County	1028	Saluda County	1041
		Paxville	2698	Bethune	2064	Saluda (Town)*	2801
Berkeley County	1008	Summerton	2871	Camden	2103	Batesburg	2057
Charleston (City)*	2129	Turbeville	2905	Elgin	2250	Monetta	2602
Bonneau	2076			Lancaster County	1029	Ridge Spring	2760
Goose Creek	2342	Colleton County	1015	Lancaster (City)*	2482	Ward	2942
Hanahan	2382	Cottageville	2172	Heath Spring	2396		
Jamestown	2442	Edisto Beach	2243	Kershaw	2460	Sumter County	1043
Moncks Corner	2600	Lodge	2530	Laurens County	1030	Sumter (City)*	2880
North Charleston	2658	Smoaks	2831	Laurens (City)*	2498	Mayesville	2594
St. Stephens	2858	Walterboro	2940	Clinton	2151	Pinewood	2720
Summerville	2876	Williams	2965	Cross Hill	2181		
		Darlington County	1016	Fountain Inn	2316	Williamsburg County	1045
Calhoun County	1009	Darlington (City)*	2200	Gray Court	2350	Andrews	2026
Cameron	2106	Hartsville	2392	Ware Shoals	2946	Greeleyville	2358
St. Matthews	2855	Lamar	2478	Waterloo	2947	Hemingway	2400
		Society Hill	2837	Lee County	1031	Kingstree	2463
Charleston County	1010			Bishopville	2066	Lane	2490
Charleston (City)*	2130	Dillon County	1017	Lynchburg	2554	Stuckey	2864
Awendaw	2038	Dillon (City)*	2208				
Folly Beach	2292	Lake View	2474	Marion County	1034		
Goose Creek	2343	Latta	2494	Marion (City)*	2588		
Hollywood	2420			Mullins	2612		
Isle of Palms	2436	Edgefield County	1019	Nichols	2636		
James Island	2441	Edgefield (Town)*	2240	Sellers	2813		
Kiawah Island	2462	Johnston	2448				
Lincolnton	2514	North Augusta	2653				
McClellanville	2573	Trenton	2901				
Meggett	2597			Fairfield County	1020		
Mt. Pleasant	2609	Blythewood	2077				
North Charleston	2656	Jenkinsville	2445				

Special Notice
 *If your sales or purchases are delivered within a city or town, you must use the CITY or TOWN code to properly identify the specific city.

Submit all pages containing applicable data.

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

Retail License or Use Tax
 Registration Number _____

Business Name _____

Period ended _____

Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
7. TOURISM DEVELOPMENT TAX	34-2740 (A)		(B)	(C)	(D)
MYRTLE BEACH	2615	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____
_____	_____	_____ x 1% = _____	-	=	_____

SUMMARY: Complete all pages of the ST-389 first, then enter totals here.

- Add Column A from pages 1, 3, 4, 5, 7 and all ST389-A's. _____ 1 ▶ _____
- Add Column B from pages 1, 3, 4, 5, 7 and all ST389-A's..... 2 _____
- Add Column D from pages 1, 3, 4, 5, 7 and all ST389-A's 3 ▶ _____
- Penalty _____ Interest _____ OFFICE USE ONLY: _____ 4 ▶ _____
 (Add Local Tax Penalty and Interest)
- Total (Add lines 3 and 4) 5 _____
 Enter amount on line 9 of ST-3, ST-388, ST-455 or line 17 of ST-403.

NOTE: Other counties may adopt local taxes at a later date.
 For answers to questions pertaining to completing this form, please call (803) 898-5788.

Mail to: Department of Revenue, Sales Tax, Columbia, SC 29214-0101

Submit all pages containing applicable data.

Collection of Catawba Tribal Sales Tax

The Catawba Tribal Sales Tax is set aside in a tribal trust fund for the benefit of the tribe and its members. The reservation is located in parts of York and Lancaster counties. The chart shown below illustrates the type of tax imposed and tax rate to be collected from various points of delivery.

New Sales Tax Rate for Catawba Tribal Tax Effective May 1, 2009

Tax Chart of Applicable Tax Type and Rates on Sales to Catawba Reservation

Explanation of Applicable Deliveries	Tax Type	Tax Rate by County	
		York	Lancaster
Retailers located on the reservation and making a sale (delivery) on the reservation	Tribal Tax	**7%	**8%
Retailers located within the state and off the reservation making a sale (delivery) on the reservation greater than \$100.00.	Tribal Tax	** 7%	**8%
*Retailers located within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.	State Tax Only	*6%	*6%
*Retailers located outside the state (registered with DOR) making a sale (delivery) on the reservation	State Tax Only	*6%	*6%

*Local taxes would not be applicable in these circumstances only.

**Note: The tribal sales tax rates within the Reservation may change in the future. For additional information concerning the tribal sales tax see SC Revenue Ruling #98-18.

Collection of Tourism Development Tax

The Municipal Council of the City of Myrtle Beach has implemented a 1% Local Option Tourism Development Fee (referred to as Tourism Development Sales and Use Tax). This tourism development tax is imposed specifically for tourism advertisement and promotion directed at non-South Carolina residents.

This tax is collected by retailers located in or making sales into the City of Myrtle Beach. Retailers reporting the tourism development tax must report the tax by the municipality of delivery (as preprinted in Section 7 on Form ST-389). The tax does not apply to items subject to a maximum tax or the gross proceeds of sales of unprepared food that may lawfully be purchased with United States Department of Agriculture food coupons.

Submit all pages containing applicable data.

page 8 of 8



CLAIM FOR REFUND For Sales Tax and Related Sales Taxes

Mail to: SC Department of Revenue, Sales Office Audit, Columbia, SC 29214-0109

(See Instructions and Taxpayer's Bill of Rights on reverse side.)

Section I: Taxpayer Identification

License or Registration No. _____

SSN or FEIN _____

SID# _____

Taxpayer Name _____ Attention To _____

Mailing Address _____ County _____

City _____ State _____ ZIP _____ Email Address _____

Period(s) Covered _____ Telephone: (Business) _____ (Home) _____

Sales Tax Refund Amount Requested Taxpayer MUST complete this section	
Type of Tax	Amount Requested (Required)
_____	_____
_____	_____
_____	_____

Section II: Reason for Refund

State all your reasons in a written claim for refund below. If additional space is needed, add additional sheets of explanation and attach supporting documentation. Without proper supporting documentation, your claim for refund may be delayed and/or denied. _____

Taxpayer's Signature _____ Date _____

Corporation's Name (if applicable) _____

By _____ Title _____ Date _____
Signature

Print Name _____

Section III: Authorization to Discuss Refund

I authorize the Director of the Department of Revenue or delegate to discuss **this return**, attachments and related tax matters with the preparer. Yes No

Preparer's name and phone number _____

For Office Use Only	Refund Amount Granted			
	Tax Type	Tax Amount	Interest	Refund Amount
ORDER FOR REFUND	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

In accordance with the provisions of Section 12-54-25 and 12-54-85 of Chapter 54 of Title 12; Section 12-60-470 of Chapter 60 of Title 12 of the Code of Laws of South Carolina, 1976, as amended, a refund is hereby ordered for the following reasons:

BY _____ TITLE _____ DATE ORDERED _____

APPROVED BY _____ TITLE _____ DATE _____

INSTRUCTIONS FOR ST-14

In order for us to verify this refund request and allow us to accurately calculate any applicable tax and interest due, provide the following supporting documentation when submitting this claim for refund:

- 1) Copy of exempt or resale certificate relevant to this claim for refund;
- 2) Amended returns by period initially reported; (note: use a blank ST-3 and write "Amended" at the top of the return. A blank form may be obtained in the sales tax booklet or downloaded from our website: www.sctax.org>forms and instructions);
- 3) A tax summary of sales/purchase invoices (not actual invoices), which pertain to this request by periods reported: (this summary should correspond to when the tax was paid on the original tax returns).

NOTE: The following are scenarios where an assignment of refund rights is required for sales and use tax purposes, (see code section 12-60-470).

A) Sales tax transactions: the seller must request the refund. However, the **purchaser** may request a refund provided there is an assignment of refund rights obtained from the seller.

B) Use tax transactions: the purchaser must request the refund. However, the **seller** may request a refund provided there is an assignment of refund rights from the purchaser. No assignment is necessary when the seller establishes that he has paid the tax and refunded the tax to the purchaser.

The assigner should provide by period the amount(s) of tax paid on his/her original return relevant to this request.

The department may also request additional information as deemed necessary to process the request.

TAXPAYERS' BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

Mailing Address: S. C. Department of Revenue, Sales Office Audit, Columbia, SC 29214-0109

Forms Request Line: (800) 768-3676

Internet: www.sctax.org

Refund Inquiries: (803) 896-1420

Taxpayer Service Centers

Columbia Main Office:
300A Outlet Pointe Blvd.
P.O. Box 125
Columbia, SC 29214
Phone: 803-898-5000
Fax: 803-896-0132

Greenville Service Center:
545 N. Pleasantburg Drive
Greenville, SC 29607
Phone: 864-241-1200
Fax: 864-232-5008

Charleston Service Center:
2 South Park Circle
Suite 100
Charleston, SC 29407
Phone: 843-852-3600
Fax: 843-556-1780

Rock Hill Service Center:
Business and Technology Center
454 South Anderson Road
Suite 202
P.O. Box 12099
Rock Hill, SC 29731
Phone: 803-324-7641
Fax: 803-324-8289

Florence Service Center:
1452 West Evans Street
P.O. Box 5418
Florence, SC 29502
Phone: 843-661-4850
Fax: 843-662-4876

Myrtle Beach Office:
1330 Howard Parkway
Myrtle Beach, SC 29577
Phone: 843-839-2960
Fax: 843-839-2964

Assistance may also be obtained at one of our "Satellite" office locations. "Satellite" locations and hours can be found at www.sctax.org>contact DOR> other locations.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 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 SC Department of Revenue shall 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 Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, 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.



ACCOUNT CLOSING FORM

Mail to: South Carolina Department of Revenue, Registration Section, Columbia, SC 29214-0140.

Complete this form if the business is sold, closed permanently or no longer has employees and mail it to the address above. See back for instructions and spaces for additional closed accounts.

IMPORTANT!!!

ALL INFORMATION, INCLUDING APPROPRIATE DATES, *MUST* BE RECEIVED TO PROPERLY CLOSE YOUR ACCOUNT. ONLY PROVIDE THE NINE DIGIT ACCOUNT NUMBER(S) ISSUED TO YOU BY THE DEPARTMENT OF REVENUE IN THE SPACES BELOW.

Check applicable boxes and fill in the account number and date. **ONLY BOXES MARKED WILL BE CLOSED.**

- Sales (attach retail license) File/Account # _____ Permanent Closing Date _____
- Withholding File/Account # _____ Date of Final Pay Check _____
- Admission File/Account # _____ Permanent Closing Date _____
- Property File/Account # _____ Permanent Closing Date _____
- Use Tax File/Account # _____ Permanent Closing Date _____
- Other File/Account # _____ Permanent Closing Date _____

CORPORATIONS: See information on next page.

1. SSN OR FEIN:	2. SID (For Office Use Only):		
3. OWNER, PARTNERS OR CORPORATE NAME:	4. CONTACT TELEPHONE NUMBER: ()		
5. NAME OF BUSINESS (DOING BUSINESS AS):			
6. PRESENT PHYSICAL LOCATION OF BUSINESS TO BE CLOSED/STREET ADDRESS:			
7. CITY	COUNTY	STATE	ZIP
8. PROVIDE A FORWARDING MAILING ADDRESS FOR THE BUSINESS TO BE CLOSED:			
9. CITY	STATE		ZIP
If business has been sold, complete section below:			
10. PURCHASER'S NAME:		11. TELEPHONE NUMBER: ()	
12. PURCHASER'S OR NEW OWNER'S STREET ADDRESS:		13. EMAIL:	
14. CITY	COUNTY	STATE	ZIP

If you have any questions concerning the closing of your business or completion of this form, please call this office at 803-896-1350.

Must be the signature of owner, partner or corporate officer.

TAXPAYER'S SIGNATURE	OWNER, PARTNER OR TITLE	DATE
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Instructions

- Failure to file all appropriate returns through the closing date may result in the issuance of notices/assessments by the Department of Revenue.
- Make sure that all applicable sections of the C-278 are accurately completed. Incomplete information will be returned.
- If closing a sales tax account, attach the retail license to this form.
- If closing more than one tax account use the spaces provided below or attach a sheet listing the type of tax account, current account number and closing date or final check date and business address.
- This form must be signed by an owner, partner or corporate officer.
- **You cannot use this form to close your corporate income tax account. To correctly dissolve (close) your corporate income tax account the following must be done:**

For Secretary of State purposes:

- (1) A domestic corporation must file the Articles of Dissolution with the Secretary of State.
- (2) A corporation other than a domestic corporation must file an Application to Surrender Authority to do Business with the Secretary of State.

Contact the Secretary of State for forms and/or questions by calling 803-734-2158

For South Carolina Department of Revenue purposes:

- (3) The corporation must file a final tax return within 75 days after filing the Articles of Dissolution or Application to Surrender Authority to do Business. Your final return must include an I-349 Corporate Closing Schedule as well as a schedule showing the distribution of the assets to the stockholders. An extension of time to file may be obtained by filing Form SC1120-T prior to expiration of the 75 days.
- (4) The appropriate box in the upper right corner of the return should be marked in the space indicating the reason for the final return.

Type Tax	File/Account No.	Permanent Closing Date	Present Physical Location of Business to be Closed
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Mail to: SC Department of Revenue, Registration Section, Columbia, SC 29214-0140

Social Security Privacy Act Disclosure

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CHANGE OF NAME / ADDRESS / BUSINESS LOCATION

SC8822
(Rev. 7/28/11)
3314

Please complete this form to notify the South Carolina Department of Revenue of a change of name / address and/or business location for an individual or business. Please print or type all information.

Check applicable box:

- Individual - Complete Part I
Business - Complete Part II
Both - Complete Part I and II

Part I - Individual Change of Name / Address

Effective Date

- 1. Name Social Security Number
2. Spouse's Name Social Security Number
3. Prior Name Email

(Complete Line 3 if you or your spouse changed last name due to marriage, divorce, etc.)

- 4a. Old Address 4b. Spouse's Old Address (if different from 4a.)

- 5. New Address 6. New Telephone Number (include Area Code)
7. County

Signature Spouse's Signature

Part II - Business Change of Name / Address / Location

SID #

Important - A change of ownership will require the business to register for new accounts. Account numbers must be listed before address changes can be made.

- 1. Address Change Applies To: Corporate, Sales*, Withholding, Other
Account #

Effective Date:

*A change to Sales Tax may require the return of your retail license (See Instructions on Reverse).

- 2. FEIN (if required by Internal Revenue Service)
3. New Business Name
4. Prior Business Name
5. Owner/Partner/Corporate Name (if different from 4)

Lines 6 and 7 should reflect the physical/street address of the business - no PO boxes.

- 6. New Business Address 7. Previous Business Address
Address, County, City, State, Zip

- 8. New Mailing Address 9. Previous Mailing Address
Address, City, State, Zip

- 10. Telephone after Date of Change Email

Telephone Number effective for all taxes? Yes No If not, provide other telephone numbers and specify applicable taxes.

(Continued on Back)

11. Business within Municipal Limits: Yes No If Yes, which City? _____

12. Description of Business Activity: _____

13. Location of Records (after Date of Change) for:

Sales	Withholding	Corporate
_____	_____	_____
_____	_____	_____
_____	_____	_____

14. Names of Business Owners/Partners/Officers - Social Security Number(s) Required for Owners/Partners:

Name	Social Security Number	Address	% Owned
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Signature of Owner/Partner/Officer: _____ Date: _____

GENERAL INSTRUCTIONS

Part I - Individual:

1. Department records will be updated to reflect the change of address as soon as possible after receipt of this form. If you wish this change to be effective on a specific date, indicate the date.
2. Provide complete name and Social Security Number. This will enable the Department of Revenue to locate your records.
3. Complete prior name on Line #3. In the case of a legal name change enclose a copy of the document that indicates your marriage or divorce name change. Indicate full name used previously.
4. Signatures are required from each person affected by the change of address.

MAIL TO: SC DEPARTMENT OF REVENUE, INCOME TAX, COLUMBIA, S.C. 29214-0015

Part II - Business:

1. A change of ownership requires the new owner to register for all new tax accounts. Tax accounts cannot be transferred from one owner to another. The new owner will be required to complete a Business Tax Application, Form SCDOR-111.
2. The following location changes will require the issuance of a new Sales Tax Retail License:
 - A change in location from one county to another within South Carolina;
 - A change from an out-of-state location to a location within South Carolina; or
 - A change from a location within South Carolina to an out-of-state location.These changes require the return of your current license; a new license will be issued with the corrected information. Attach a copy of your current business license to this form.
3. **Provide the current South Carolina Account numbers for each account to which the change applies. Attach a separate sheet if needed.**
4. Provide the Federal Employer Identification Number (FEIN) and full name of the business as registered with the Department of Revenue. Any corporate name provided should be the same name registered with the South Carolina Secretary of State.
5. Lines 6 and 7 should reflect the actual physical address of the business. Do not use a post office box. The county for the location is required.
6. Line 12 should list a specific description of the business activity.
7. Line 13 should reflect the location of the books/records of the business. Provide the name of the person responsible for the care of the book/records.
8. Update the current owners/partners/officers of the business on Line 14.
9. The signature of an owner/partner/officer (or authorized representative) is required.

MAIL TO: SC DEPARTMENT OF REVENUE, ATTN: LICENSE & REGISTRATION, COLUMBIA, SC 29214-0140

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**6% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-B

(Rev. 3/8/11)
5102

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$0.11	\$0.24	\$0.01	\$11.09	\$11.24	\$0.67	\$22.09	\$22.24	\$1.33	\$33.09	\$33.24	\$1.99
\$0.25	\$0.41	\$0.02	\$11.25	\$11.41	\$0.68	\$22.25	\$22.41	\$1.34	\$33.25	\$33.41	\$2.00
\$0.42	\$0.58	\$0.03	\$11.42	\$11.58	\$0.69	\$22.42	\$22.58	\$1.35	\$33.42	\$33.58	\$2.01
\$0.59	\$0.74	\$0.04	\$11.59	\$11.74	\$0.70	\$22.59	\$22.74	\$1.36	\$33.59	\$33.74	\$2.02
\$0.75	\$0.91	\$0.05	\$11.75	\$11.91	\$0.71	\$22.75	\$22.91	\$1.37	\$33.75	\$33.91	\$2.03
\$0.92	\$1.08	\$0.06	\$11.92	\$12.08	\$0.72	\$22.92	\$23.08	\$1.38	\$33.92	\$34.08	\$2.04
\$1.09	\$1.24	\$0.07	\$12.09	\$12.24	\$0.73	\$23.09	\$23.24	\$1.39	\$34.09	\$34.24	\$2.05
\$1.25	\$1.41	\$0.08	\$12.25	\$12.41	\$0.74	\$23.25	\$23.41	\$1.40	\$34.25	\$34.41	\$2.06
\$1.42	\$1.58	\$0.09	\$12.42	\$12.58	\$0.75	\$23.42	\$23.58	\$1.41	\$34.42	\$34.58	\$2.07
\$1.59	\$1.74	\$0.10	\$12.59	\$12.74	\$0.76	\$23.59	\$23.74	\$1.42	\$34.59	\$34.74	\$2.08
\$1.75	\$1.91	\$0.11	\$12.75	\$12.91	\$0.77	\$23.75	\$23.91	\$1.43	\$34.75	\$34.91	\$2.09
\$1.92	\$2.08	\$0.12	\$12.92	\$13.08	\$0.78	\$23.92	\$24.08	\$1.44	\$34.92	\$35.08	\$2.10
\$2.09	\$2.24	\$0.13	\$13.09	\$13.24	\$0.79	\$24.09	\$24.24	\$1.45	\$35.09	\$35.24	\$2.11
\$2.25	\$2.41	\$0.14	\$13.25	\$13.41	\$0.80	\$24.25	\$24.41	\$1.46	\$35.25	\$35.41	\$2.12
\$2.42	\$2.58	\$0.15	\$13.42	\$13.58	\$0.81	\$24.42	\$24.58	\$1.47	\$35.42	\$35.58	\$2.13
\$2.59	\$2.74	\$0.16	\$13.59	\$13.74	\$0.82	\$24.59	\$24.74	\$1.48	\$35.59	\$35.74	\$2.14
\$2.75	\$2.91	\$0.17	\$13.75	\$13.91	\$0.83	\$24.75	\$24.91	\$1.49	\$35.75	\$35.91	\$2.15
\$2.92	\$3.08	\$0.18	\$13.92	\$14.08	\$0.84	\$24.92	\$25.08	\$1.50	\$35.92	\$36.08	\$2.16
\$3.09	\$3.24	\$0.19	\$14.09	\$14.24	\$0.85	\$25.09	\$25.24	\$1.51	\$36.09	\$36.24	\$2.17
\$3.25	\$3.41	\$0.20	\$14.25	\$14.41	\$0.86	\$25.25	\$25.41	\$1.52	\$36.25	\$36.41	\$2.18
\$3.42	\$3.58	\$0.21	\$14.42	\$14.58	\$0.87	\$25.42	\$25.58	\$1.53	\$36.42	\$36.58	\$2.19
\$3.59	\$3.74	\$0.22	\$14.59	\$14.74	\$0.88	\$25.59	\$25.74	\$1.54	\$36.59	\$36.74	\$2.20
\$3.75	\$3.91	\$0.23	\$14.75	\$14.91	\$0.89	\$25.75	\$25.91	\$1.55	\$36.75	\$36.91	\$2.21
\$3.92	\$4.08	\$0.24	\$14.92	\$15.08	\$0.90	\$25.92	\$26.08	\$1.56	\$36.92	\$37.08	\$2.22
\$4.09	\$4.24	\$0.25	\$15.09	\$15.24	\$0.91	\$26.09	\$26.24	\$1.57	\$37.09	\$37.24	\$2.23
\$4.25	\$4.41	\$0.26	\$15.25	\$15.41	\$0.92	\$26.25	\$26.41	\$1.58	\$37.25	\$37.41	\$2.24
\$4.42	\$4.58	\$0.27	\$15.42	\$15.58	\$0.93	\$26.42	\$26.58	\$1.59	\$37.42	\$37.58	\$2.25
\$4.59	\$4.74	\$0.28	\$15.59	\$15.74	\$0.94	\$26.59	\$26.74	\$1.60	\$37.59	\$37.74	\$2.26
\$4.75	\$4.91	\$0.29	\$15.75	\$15.91	\$0.95	\$26.75	\$26.91	\$1.61	\$37.75	\$37.91	\$2.27
\$4.92	\$5.08	\$0.30	\$15.92	\$16.08	\$0.96	\$26.92	\$27.08	\$1.62	\$37.92	\$38.08	\$2.28
\$5.09	\$5.24	\$0.31	\$16.09	\$16.24	\$0.97	\$27.09	\$27.24	\$1.63	\$38.09	\$38.24	\$2.29
\$5.25	\$5.41	\$0.32	\$16.25	\$16.41	\$0.98	\$27.25	\$27.41	\$1.64	\$38.25	\$38.41	\$2.30
\$5.42	\$5.58	\$0.33	\$16.42	\$16.58	\$0.99	\$27.42	\$27.58	\$1.65	\$38.42	\$38.58	\$2.31
\$5.59	\$5.74	\$0.34	\$16.59	\$16.74	\$1.00	\$27.59	\$27.74	\$1.66	\$38.59	\$38.74	\$2.32
\$5.75	\$5.91	\$0.35	\$16.75	\$16.91	\$1.01	\$27.75	\$27.91	\$1.67	\$38.75	\$38.91	\$2.33
\$5.92	\$6.08	\$0.36	\$16.92	\$17.08	\$1.02	\$27.92	\$28.08	\$1.68	\$38.92	\$39.08	\$2.34
\$6.09	\$6.24	\$0.37	\$17.09	\$17.24	\$1.03	\$28.09	\$28.24	\$1.69	\$39.09	\$39.24	\$2.35
\$6.25	\$6.41	\$0.38	\$17.25	\$17.41	\$1.04	\$28.25	\$28.41	\$1.70	\$39.25	\$39.41	\$2.36
\$6.42	\$6.58	\$0.39	\$17.42	\$17.58	\$1.05	\$28.42	\$28.58	\$1.71	\$39.42	\$39.58	\$2.37
\$6.59	\$6.74	\$0.40	\$17.59	\$17.74	\$1.06	\$28.59	\$28.74	\$1.72	\$39.59	\$39.74	\$2.38
\$6.75	\$6.91	\$0.41	\$17.75	\$17.91	\$1.07	\$28.75	\$28.91	\$1.73	\$39.75	\$39.91	\$2.39
\$6.92	\$7.08	\$0.42	\$17.92	\$18.08	\$1.08	\$28.92	\$29.08	\$1.74	\$39.92	\$40.08	\$2.40
\$7.09	\$7.24	\$0.43	\$18.09	\$18.24	\$1.09	\$29.09	\$29.24	\$1.75	\$40.09	\$40.24	\$2.41
\$7.25	\$7.41	\$0.44	\$18.25	\$18.41	\$1.10	\$29.25	\$29.41	\$1.76	\$40.25	\$40.41	\$2.42
\$7.42	\$7.58	\$0.45	\$18.42	\$18.58	\$1.11	\$29.42	\$29.58	\$1.77	\$40.42	\$40.58	\$2.43
\$7.59	\$7.74	\$0.46	\$18.59	\$18.74	\$1.12	\$29.59	\$29.74	\$1.78	\$40.59	\$40.74	\$2.44
\$7.75	\$7.91	\$0.47	\$18.75	\$18.91	\$1.13	\$29.75	\$29.91	\$1.79	\$40.75	\$40.91	\$2.45
\$7.92	\$8.08	\$0.48	\$18.92	\$19.08	\$1.14	\$29.92	\$30.08	\$1.80	\$40.92	\$41.08	\$2.46
\$8.09	\$8.24	\$0.49	\$19.09	\$19.24	\$1.15	\$30.09	\$30.24	\$1.81	\$41.09	\$41.24	\$2.47
\$8.25	\$8.41	\$0.50	\$19.25	\$19.41	\$1.16	\$30.25	\$30.41	\$1.82	\$41.25	\$41.41	\$2.48
\$8.42	\$8.58	\$0.51	\$19.42	\$19.58	\$1.17	\$30.42	\$30.58	\$1.83	\$41.42	\$41.58	\$2.49
\$8.59	\$8.74	\$0.52	\$19.59	\$19.74	\$1.18	\$30.59	\$30.74	\$1.84	\$41.59	\$41.74	\$2.50
\$8.75	\$8.91	\$0.53	\$19.75	\$19.91	\$1.19	\$30.75	\$30.91	\$1.85	\$41.75	\$41.91	\$2.51
\$8.92	\$9.08	\$0.54	\$19.92	\$20.08	\$1.20	\$30.92	\$31.08	\$1.86	\$41.92	\$42.08	\$2.52
\$9.09	\$9.24	\$0.55	\$20.09	\$20.24	\$1.21	\$31.09	\$31.24	\$1.87	\$42.09	\$42.24	\$2.53
\$9.25	\$9.41	\$0.56	\$20.25	\$20.41	\$1.22	\$31.25	\$31.41	\$1.88	\$42.25	\$42.41	\$2.54
\$9.42	\$9.58	\$0.57	\$20.42	\$20.58	\$1.23	\$31.42	\$31.58	\$1.89	\$42.42	\$42.58	\$2.55
\$9.59	\$9.74	\$0.58	\$20.59	\$20.74	\$1.24	\$31.59	\$31.74	\$1.90	\$42.59	\$42.74	\$2.56
\$9.75	\$9.91	\$0.59	\$20.75	\$20.91	\$1.25	\$31.75	\$31.91	\$1.91	\$42.75	\$42.91	\$2.57
\$9.92	\$10.08	\$0.60	\$20.92	\$21.08	\$1.26	\$31.92	\$32.08	\$1.92	\$42.92	\$43.08	\$2.58
\$10.09	\$10.24	\$0.61	\$21.09	\$21.24	\$1.27	\$32.09	\$32.24	\$1.93	\$43.09	\$43.24	\$2.59
\$10.25	\$10.41	\$0.62	\$21.25	\$21.41	\$1.28	\$32.25	\$32.41	\$1.94	\$43.25	\$43.41	\$2.60
\$10.42	\$10.58	\$0.63	\$21.42	\$21.58	\$1.29	\$32.42	\$32.58	\$1.95	\$43.42	\$43.58	\$2.61
\$10.59	\$10.74	\$0.64	\$21.59	\$21.74	\$1.30	\$32.59	\$32.74	\$1.96	\$43.59	\$43.74	\$2.62
\$10.75	\$10.91	\$0.65	\$21.75	\$21.91	\$1.31	\$32.75	\$32.91	\$1.97	\$43.75	\$43.91	\$2.63
\$10.92	\$11.08	\$0.66	\$21.92	\$22.08	\$1.32	\$32.92	\$33.08	\$1.98	\$43.92	\$44.08	\$2.64

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$44.09	\$44.24	\$2.65	\$56.09	\$56.24	\$3.37	\$68.09	\$68.24	\$4.09	\$80.09	\$80.24	\$4.81
\$44.25	\$44.41	\$2.66	\$56.25	\$56.41	\$3.38	\$68.25	\$68.41	\$4.10	\$80.25	\$80.41	\$4.82
\$44.42	\$44.58	\$2.67	\$56.42	\$56.58	\$3.39	\$68.42	\$68.58	\$4.11	\$80.42	\$80.58	\$4.83
\$44.59	\$44.74	\$2.68	\$56.59	\$56.74	\$3.40	\$68.59	\$68.74	\$4.12	\$80.59	\$80.74	\$4.84
\$44.75	\$44.91	\$2.69	\$56.75	\$56.91	\$3.41	\$68.75	\$68.91	\$4.13	\$80.75	\$80.91	\$4.85
\$44.92	\$45.08	\$2.70	\$56.92	\$57.08	\$3.42	\$68.92	\$69.08	\$4.14	\$80.92	\$81.08	\$4.86
\$45.09	\$45.24	\$2.71	\$57.09	\$57.24	\$3.43	\$69.09	\$69.24	\$4.15	\$81.09	\$81.24	\$4.87
\$45.25	\$45.41	\$2.72	\$57.25	\$57.41	\$3.44	\$69.25	\$69.41	\$4.16	\$81.25	\$81.41	\$4.88
\$45.42	\$45.58	\$2.73	\$57.42	\$57.58	\$3.45	\$69.42	\$69.58	\$4.17	\$81.42	\$81.58	\$4.89
\$45.59	\$45.74	\$2.74	\$57.59	\$57.74	\$3.46	\$69.59	\$69.74	\$4.18	\$81.59	\$81.74	\$4.90
\$45.75	\$45.91	\$2.75	\$57.75	\$57.91	\$3.47	\$69.75	\$69.91	\$4.19	\$81.75	\$81.91	\$4.91
\$45.92	\$46.08	\$2.76	\$57.92	\$58.08	\$3.48	\$69.92	\$70.08	\$4.20	\$81.92	\$82.08	\$4.92
\$46.09	\$46.24	\$2.77	\$58.09	\$58.24	\$3.49	\$70.09	\$70.24	\$4.21	\$82.09	\$82.24	\$4.93
\$46.25	\$46.41	\$2.78	\$58.25	\$58.41	\$3.50	\$70.25	\$70.41	\$4.22	\$82.25	\$82.41	\$4.94
\$46.42	\$46.58	\$2.79	\$58.42	\$58.58	\$3.51	\$70.42	\$70.58	\$4.23	\$82.42	\$82.58	\$4.95
\$46.59	\$46.74	\$2.80	\$58.59	\$58.74	\$3.52	\$70.59	\$70.74	\$4.24	\$82.59	\$82.74	\$4.96
\$46.75	\$46.91	\$2.81	\$58.75	\$58.91	\$3.53	\$70.75	\$70.91	\$4.25	\$82.75	\$82.91	\$4.97
\$46.92	\$47.08	\$2.82	\$58.92	\$59.08	\$3.54	\$70.92	\$71.08	\$4.26	\$82.92	\$83.08	\$4.98
\$47.09	\$47.24	\$2.83	\$59.09	\$59.24	\$3.55	\$71.09	\$71.24	\$4.27	\$83.09	\$83.24	\$4.99
\$47.25	\$47.41	\$2.84	\$59.25	\$59.41	\$3.56	\$71.25	\$71.41	\$4.28	\$83.25	\$83.41	\$5.00
\$47.42	\$47.58	\$2.85	\$59.42	\$59.58	\$3.57	\$71.42	\$71.58	\$4.29	\$83.42	\$83.58	\$5.01
\$47.59	\$47.74	\$2.86	\$59.59	\$59.74	\$3.58	\$71.59	\$71.74	\$4.30	\$83.59	\$83.74	\$5.02
\$47.75	\$47.91	\$2.87	\$59.75	\$59.91	\$3.59	\$71.75	\$71.91	\$4.31	\$83.75	\$83.91	\$5.03
\$47.92	\$48.08	\$2.88	\$59.92	\$60.08	\$3.60	\$71.92	\$72.08	\$4.32	\$83.92	\$84.08	\$5.04
\$48.09	\$48.24	\$2.89	\$60.09	\$60.24	\$3.61	\$72.09	\$72.24	\$4.33	\$84.09	\$84.24	\$5.05
\$48.25	\$48.41	\$2.90	\$60.25	\$60.41	\$3.62	\$72.25	\$72.41	\$4.34	\$84.25	\$84.41	\$5.06
\$48.42	\$48.58	\$2.91	\$60.42	\$60.58	\$3.63	\$72.42	\$72.58	\$4.35	\$84.42	\$84.58	\$5.07
\$48.59	\$48.74	\$2.92	\$60.59	\$60.74	\$3.64	\$72.59	\$72.74	\$4.36	\$84.59	\$84.74	\$5.08
\$48.75	\$48.91	\$2.93	\$60.75	\$60.91	\$3.65	\$72.75	\$72.91	\$4.37	\$84.75	\$84.91	\$5.09
\$48.92	\$49.08	\$2.94	\$60.92	\$61.08	\$3.66	\$72.92	\$73.08	\$4.38	\$84.92	\$85.08	\$5.10
\$49.09	\$49.24	\$2.95	\$61.09	\$61.24	\$3.67	\$73.09	\$73.24	\$4.39	\$85.09	\$85.24	\$5.11
\$49.25	\$49.41	\$2.96	\$61.25	\$61.41	\$3.68	\$73.25	\$73.41	\$4.40	\$85.25	\$85.41	\$5.12
\$49.42	\$49.58	\$2.97	\$61.42	\$61.58	\$3.69	\$73.42	\$73.58	\$4.41	\$85.42	\$85.58	\$5.13
\$49.59	\$49.74	\$2.98	\$61.59	\$61.74	\$3.70	\$73.59	\$73.74	\$4.42	\$85.59	\$85.74	\$5.14
\$49.75	\$49.91	\$2.99	\$61.75	\$61.91	\$3.71	\$73.75	\$73.91	\$4.43	\$85.75	\$85.91	\$5.15
\$49.92	\$50.08	\$3.00	\$61.92	\$62.08	\$3.72	\$73.92	\$74.08	\$4.44	\$85.92	\$86.08	\$5.16
\$50.09	\$50.24	\$3.01	\$62.09	\$62.24	\$3.73	\$74.09	\$74.24	\$4.45	\$86.09	\$86.24	\$5.17
\$50.25	\$50.41	\$3.02	\$62.25	\$62.41	\$3.74	\$74.25	\$74.41	\$4.46	\$86.25	\$86.41	\$5.18
\$50.42	\$50.58	\$3.03	\$62.42	\$62.58	\$3.75	\$74.42	\$74.58	\$4.47	\$86.42	\$86.58	\$5.19
\$50.59	\$50.74	\$3.04	\$62.59	\$62.74	\$3.76	\$74.59	\$74.74	\$4.48	\$86.59	\$86.74	\$5.20
\$50.75	\$50.91	\$3.05	\$62.75	\$62.91	\$3.77	\$74.75	\$74.91	\$4.49	\$86.75	\$86.91	\$5.21
\$50.92	\$51.08	\$3.06	\$62.92	\$63.08	\$3.78	\$74.92	\$75.08	\$4.50	\$86.92	\$87.08	\$5.22
\$51.09	\$51.24	\$3.07	\$63.09	\$63.24	\$3.79	\$75.09	\$75.24	\$4.51	\$87.09	\$87.24	\$5.23
\$51.25	\$51.41	\$3.08	\$63.25	\$63.41	\$3.80	\$75.25	\$75.41	\$4.52	\$87.25	\$87.41	\$5.24
\$51.42	\$51.58	\$3.09	\$63.42	\$63.58	\$3.81	\$75.42	\$75.58	\$4.53	\$87.42	\$87.58	\$5.25
\$51.59	\$51.74	\$3.10	\$63.59	\$63.74	\$3.82	\$75.59	\$75.74	\$4.54	\$87.59	\$87.74	\$5.26
\$51.75	\$51.91	\$3.11	\$63.75	\$63.91	\$3.83	\$75.75	\$75.91	\$4.55	\$87.75	\$87.91	\$5.27
\$51.92	\$52.08	\$3.12	\$63.92	\$64.08	\$3.84	\$75.92	\$76.08	\$4.56	\$87.92	\$88.08	\$5.28
\$52.09	\$52.24	\$3.13	\$64.09	\$64.24	\$3.85	\$76.09	\$76.24	\$4.57	\$88.09	\$88.24	\$5.29
\$52.25	\$52.41	\$3.14	\$64.25	\$64.41	\$3.86	\$76.25	\$76.41	\$4.58	\$88.25	\$88.41	\$5.30
\$52.42	\$52.58	\$3.15	\$64.42	\$64.58	\$3.87	\$76.42	\$76.58	\$4.59	\$88.42	\$88.58	\$5.31
\$52.59	\$52.74	\$3.16	\$64.59	\$64.74	\$3.88	\$76.59	\$76.74	\$4.60	\$88.59	\$88.74	\$5.32
\$52.75	\$52.91	\$3.17	\$64.75	\$64.91	\$3.89	\$76.75	\$76.91	\$4.61	\$88.75	\$88.91	\$5.33
\$52.92	\$53.08	\$3.18	\$64.92	\$65.08	\$3.90	\$76.92	\$77.08	\$4.62	\$88.92	\$89.08	\$5.34
\$53.09	\$53.24	\$3.19	\$65.09	\$65.24	\$3.91	\$77.09	\$77.24	\$4.63	\$89.09	\$89.24	\$5.35
\$53.25	\$53.41	\$3.20	\$65.25	\$65.41	\$3.92	\$77.25	\$77.41	\$4.64	\$89.25	\$89.41	\$5.36
\$53.42	\$53.58	\$3.21	\$65.42	\$65.58	\$3.93	\$77.42	\$77.58	\$4.65	\$89.42	\$89.58	\$5.37
\$53.59	\$53.74	\$3.22	\$65.59	\$65.74	\$3.94	\$77.59	\$77.74	\$4.66	\$89.59	\$89.74	\$5.38
\$53.75	\$53.91	\$3.23	\$65.75	\$65.91	\$3.95	\$77.75	\$77.91	\$4.67	\$89.75	\$89.91	\$5.39
\$53.92	\$54.08	\$3.24	\$65.92	\$66.08	\$3.96	\$77.92	\$78.08	\$4.68	\$89.92	\$90.08	\$5.40
\$54.09	\$54.24	\$3.25	\$66.09	\$66.24	\$3.97	\$78.09	\$78.24	\$4.69	\$90.09	\$90.24	\$5.41
\$54.25	\$54.41	\$3.26	\$66.25	\$66.41	\$3.98	\$78.25	\$78.41	\$4.70	\$90.25	\$90.41	\$5.42
\$54.42	\$54.58	\$3.27	\$66.42	\$66.58	\$3.99	\$78.42	\$78.58	\$4.71	\$90.42	\$90.58	\$5.43
\$54.59	\$54.74	\$3.28	\$66.59	\$66.74	\$4.00	\$78.59	\$78.74	\$4.72	\$90.59	\$90.74	\$5.44
\$54.75	\$54.91	\$3.29	\$66.75	\$66.91	\$4.01	\$78.75	\$78.91	\$4.73	\$90.75	\$90.91	\$5.45
\$54.92	\$55.08	\$3.30	\$66.92	\$67.08	\$4.02	\$78.92	\$79.08	\$4.74	\$90.92	\$91.08	\$5.46
\$55.09	\$55.24	\$3.31	\$67.09	\$67.24	\$4.03	\$79.09	\$79.24	\$4.75	\$91.09	\$91.24	\$5.47
\$55.25	\$55.41	\$3.32	\$67.25	\$67.41	\$4.04	\$79.25	\$79.41	\$4.76	\$91.25	\$91.41	\$5.48
\$55.42	\$55.58	\$3.33	\$67.42	\$67.58	\$4.05	\$79.42	\$79.58	\$4.77	\$91.42	\$91.58	\$5.49
\$55.59	\$55.74	\$3.34	\$67.59	\$67.74	\$4.06	\$79.59	\$79.74	\$4.78	\$91.59	\$91.74	\$5.50
\$55.75	\$55.91	\$3.35	\$67.75	\$67.91	\$4.07	\$79.75	\$79.91	\$4.79	\$91.75	\$91.91	\$5.51
\$55.92	\$56.08	\$3.36	\$67.92	\$68.08	\$4.08	\$79.92	\$80.08	\$4.80	\$91.92	\$92.08	\$5.52

Price Range		Tax
\$92.09	\$92.24	\$5.53
\$92.25	\$92.41	\$5.54
\$92.42	\$92.58	\$5.55
\$92.59	\$92.74	\$5.56
\$92.75	\$92.91	\$5.57
\$92.92	\$93.08	\$5.58
\$93.09	\$93.24	\$5.59
\$93.25	\$93.41	\$5.60
\$93.42	\$93.58	\$5.61
\$93.59	\$93.74	\$5.62
\$93.75	\$93.91	\$5.63
\$93.92	\$94.08	\$5.64
\$94.09	\$94.24	\$5.65
\$94.25	\$94.41	\$5.66
\$94.42	\$94.58	\$5.67
\$94.59	\$94.74	\$5.68
\$94.75	\$94.91	\$5.69
\$94.92	\$95.08	\$5.70
\$95.09	\$95.24	\$5.71
\$95.25	\$95.41	\$5.72
\$95.42	\$95.58	\$5.73
\$95.59	\$95.74	\$5.74
\$95.75	\$95.91	\$5.75
\$95.92	\$96.08	\$5.76
\$96.09	\$96.24	\$5.77
\$96.25	\$96.41	\$5.78
\$96.42	\$96.58	\$5.79
\$96.59	\$96.74	\$5.80
\$96.75	\$96.91	\$5.81
\$96.92	\$97.08	\$5.82
\$97.09	\$97.24	\$5.83
\$97.25	\$97.41	\$5.84
\$97.42	\$97.58	\$5.85
\$97.59	\$97.74	\$5.86
\$97.75	\$97.91	\$5.87
\$97.92	\$98.08	\$5.88
\$98.09	\$98.24	\$5.89
\$98.25	\$98.41	\$5.90
\$98.42	\$98.58	\$5.91
\$98.59	\$98.74	\$5.92
\$98.75	\$98.91	\$5.93
\$98.92	\$99.08	\$5.94
\$99.09	\$99.24	\$5.95
\$99.25	\$99.41	\$5.96
\$99.42	\$99.58	\$5.97
\$99.59	\$99.74	\$5.98
\$99.75	\$99.91	\$5.99
\$99.92	\$100.08	\$6.00



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**7% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-A

(Rev. 2/24/11)
5102

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax	
\$ 0.11	\$0.21	\$0.01	\$ 9.50	\$9.64	\$0.67	\$18.93	\$19.07	\$1.33
\$ 0.22	\$0.35	\$0.02	\$ 9.65	\$9.78	\$0.68	\$19.08	\$19.21	\$1.34
\$ 0.36	\$0.49	\$0.03	\$ 9.79	\$9.92	\$0.69	\$19.22	\$19.35	\$1.35
\$ 0.50	\$0.64	\$0.04	\$ 9.93	\$10.07	\$0.70	\$19.36	\$19.49	\$1.36
\$ 0.65	\$0.78	\$0.05	\$10.08	\$10.21	\$0.71	\$19.50	\$19.64	\$1.37
\$ 0.79	\$0.92	\$0.06	\$10.22	\$10.35	\$0.72	\$19.65	\$19.78	\$1.38
\$ 0.93	\$1.07	\$0.07	\$10.36	\$10.49	\$0.73	\$19.79	\$19.92	\$1.39
\$ 1.08	\$1.21	\$0.08	\$10.50	\$10.64	\$0.74	\$19.93	\$20.07	\$1.40
\$ 1.22	\$1.35	\$0.09	\$10.65	\$10.78	\$0.75	\$20.08	\$20.21	\$1.41
\$ 1.36	\$1.49	\$0.10	\$10.79	\$10.92	\$0.76	\$20.22	\$20.35	\$1.42
\$ 1.50	\$1.64	\$0.11	\$10.93	\$11.07	\$0.77	\$20.36	\$20.49	\$1.43
\$ 1.65	\$1.78	\$0.12	\$11.08	\$11.21	\$0.78	\$20.50	\$20.64	\$1.44
\$ 1.79	\$1.92	\$0.13	\$11.22	\$11.35	\$0.79	\$20.65	\$20.78	\$1.45
\$ 1.93	\$2.07	\$0.14	\$11.36	\$11.49	\$0.80	\$20.79	\$20.92	\$1.46
\$ 2.08	\$2.21	\$0.15	\$11.50	\$11.64	\$0.81	\$20.93	\$21.07	\$1.47
\$ 2.22	\$2.35	\$0.16	\$11.65	\$11.78	\$0.82	\$21.08	\$21.21	\$1.48
\$ 2.36	\$2.49	\$0.17	\$11.79	\$11.92	\$0.83	\$21.22	\$21.35	\$1.49
\$ 2.50	\$2.64	\$0.18	\$11.93	\$12.07	\$0.84	\$21.36	\$21.49	\$1.50
\$ 2.65	\$2.78	\$0.19	\$12.08	\$12.21	\$0.85	\$21.50	\$21.64	\$1.51
\$ 2.79	\$2.92	\$0.20	\$12.22	\$12.35	\$0.86	\$21.65	\$21.78	\$1.52
\$ 2.93	\$3.07	\$0.21	\$12.36	\$12.49	\$0.87	\$21.79	\$21.92	\$1.53
\$ 3.08	\$3.21	\$0.22	\$12.50	\$12.64	\$0.88	\$21.93	\$22.07	\$1.54
\$ 3.22	\$3.35	\$0.23	\$12.65	\$12.78	\$0.89	\$22.08	\$22.21	\$1.55
\$ 3.36	\$3.49	\$0.24	\$12.79	\$12.92	\$0.90	\$22.22	\$22.35	\$1.56
\$ 3.50	\$3.64	\$0.25	\$12.93	\$13.07	\$0.91	\$22.36	\$22.49	\$1.57
\$ 3.65	\$3.78	\$0.26	\$13.08	\$13.21	\$0.92	\$22.50	\$22.64	\$1.58
\$ 3.79	\$3.92	\$0.27	\$13.22	\$13.35	\$0.93	\$22.65	\$22.78	\$1.59
\$ 3.93	\$4.07	\$0.28	\$13.36	\$13.49	\$0.94	\$22.79	\$22.92	\$1.60
\$ 4.08	\$4.21	\$0.29	\$13.50	\$13.64	\$0.95	\$22.93	\$23.07	\$1.61
\$ 4.22	\$4.35	\$0.30	\$13.65	\$13.78	\$0.96	\$23.08	\$23.21	\$1.62
\$ 4.36	\$4.49	\$0.31	\$13.79	\$13.92	\$0.97	\$23.22	\$23.35	\$1.63
\$ 4.50	\$4.64	\$0.32	\$13.93	\$14.07	\$0.98	\$23.36	\$23.49	\$1.64
\$ 4.65	\$4.78	\$0.33	\$14.08	\$14.21	\$0.99	\$23.50	\$23.64	\$1.65
\$ 4.79	\$4.92	\$0.34	\$14.22	\$14.35	\$1.00	\$23.65	\$23.78	\$1.66
\$ 4.93	\$5.07	\$0.35	\$14.36	\$14.49	\$1.01	\$23.79	\$23.92	\$1.67
\$ 5.08	\$5.21	\$0.36	\$14.50	\$14.64	\$1.02	\$23.93	\$24.07	\$1.68
\$ 5.22	\$5.35	\$0.37	\$14.65	\$14.78	\$1.03	\$24.08	\$24.21	\$1.69
\$ 5.36	\$5.49	\$0.38	\$14.79	\$14.92	\$1.04	\$24.22	\$24.35	\$1.70
\$ 5.50	\$5.64	\$0.39	\$14.93	\$15.07	\$1.05	\$24.36	\$24.49	\$1.71
\$ 5.65	\$5.78	\$0.40	\$15.08	\$15.21	\$1.06	\$24.50	\$24.64	\$1.72
\$ 5.79	\$5.92	\$0.41	\$15.22	\$15.35	\$1.07	\$24.65	\$24.78	\$1.73
\$ 5.93	\$6.07	\$0.42	\$15.36	\$15.49	\$1.08	\$24.79	\$24.92	\$1.74
\$ 6.08	\$6.21	\$0.43	\$15.50	\$15.64	\$1.09	\$24.93	\$25.07	\$1.75
\$ 6.22	\$6.35	\$0.44	\$15.65	\$15.78	\$1.10	\$25.08	\$25.21	\$1.76
\$ 6.36	\$6.49	\$0.45	\$15.79	\$15.92	\$1.11	\$25.22	\$25.35	\$1.77
\$ 6.50	\$6.64	\$0.46	\$15.93	\$16.07	\$1.12	\$25.36	\$25.49	\$1.78
\$ 6.65	\$6.78	\$0.47	\$16.08	\$16.21	\$1.13	\$25.50	\$25.64	\$1.79
\$ 6.79	\$6.92	\$0.48	\$16.22	\$16.35	\$1.14	\$25.65	\$25.78	\$1.80
\$ 6.93	\$7.07	\$0.49	\$16.36	\$16.49	\$1.15	\$25.79	\$25.92	\$1.81
\$ 7.08	\$7.21	\$0.50	\$16.50	\$16.64	\$1.16	\$25.93	\$26.07	\$1.82
\$ 7.22	\$7.35	\$0.51	\$16.65	\$16.78	\$1.17	\$26.08	\$26.21	\$1.83
\$ 7.36	\$7.49	\$0.52	\$16.79	\$16.92	\$1.18	\$26.22	\$26.35	\$1.84
\$ 7.50	\$7.64	\$0.53	\$16.93	\$17.07	\$1.19	\$26.36	\$26.49	\$1.85
\$ 7.65	\$7.78	\$0.54	\$17.08	\$17.21	\$1.20	\$26.50	\$26.64	\$1.86
\$ 7.79	\$7.92	\$0.55	\$17.22	\$17.35	\$1.21	\$26.65	\$26.78	\$1.87
\$ 7.93	\$8.07	\$0.56	\$17.36	\$17.49	\$1.22	\$26.79	\$26.92	\$1.88
\$ 8.08	\$8.21	\$0.57	\$17.50	\$17.64	\$1.23	\$26.93	\$27.07	\$1.89
\$ 8.22	\$8.35	\$0.58	\$17.65	\$17.78	\$1.24	\$27.08	\$27.21	\$1.90
\$ 8.36	\$8.49	\$0.59	\$17.79	\$17.92	\$1.25	\$27.22	\$27.35	\$1.91
\$ 8.50	\$8.64	\$0.60	\$17.93	\$18.07	\$1.26	\$27.36	\$27.49	\$1.92
\$ 8.65	\$8.78	\$0.61	\$18.08	\$18.21	\$1.27	\$27.50	\$27.64	\$1.93
\$ 8.79	\$8.92	\$0.62	\$18.22	\$18.35	\$1.28	\$27.65	\$27.78	\$1.94
\$ 8.93	\$9.07	\$0.63	\$18.36	\$18.49	\$1.29	\$27.79	\$27.92	\$1.95
\$ 9.08	\$9.21	\$0.64	\$18.50	\$18.64	\$1.30	\$27.93	\$28.07	\$1.96
\$ 9.22	\$9.35	\$0.65	\$18.65	\$18.78	\$1.31	\$28.08	\$28.21	\$1.97
\$ 9.36	\$9.49	\$0.66	\$18.79	\$18.92	\$1.32	\$28.22	\$28.35	\$1.98
\$28.36	\$28.49	\$1.99				\$28.36	\$28.49	\$1.99
\$28.50	\$28.64	\$2.00				\$28.50	\$28.64	\$2.00
\$28.65	\$28.78	\$2.01				\$28.65	\$28.78	\$2.01
\$28.79	\$28.92	\$2.02				\$28.79	\$28.92	\$2.02
\$28.93	\$29.07	\$2.03				\$28.93	\$29.07	\$2.03
\$29.08	\$29.21	\$2.04				\$29.08	\$29.21	\$2.04
\$29.22	\$29.35	\$2.05				\$29.22	\$29.35	\$2.05
\$29.36	\$29.49	\$2.06				\$29.36	\$29.49	\$2.06
\$29.50	\$29.64	\$2.07				\$29.50	\$29.64	\$2.07
\$29.65	\$29.78	\$2.08				\$29.65	\$29.78	\$2.08
\$29.79	\$29.92	\$2.09				\$29.79	\$29.92	\$2.09
\$29.93	\$30.07	\$2.10				\$29.93	\$30.07	\$2.10
\$30.08	\$30.21	\$2.11				\$30.08	\$30.21	\$2.11
\$30.22	\$30.35	\$2.12				\$30.22	\$30.35	\$2.12
\$30.36	\$30.49	\$2.13				\$30.36	\$30.49	\$2.13
\$30.50	\$30.64	\$2.14				\$30.50	\$30.64	\$2.14
\$30.65	\$30.78	\$2.15				\$30.65	\$30.78	\$2.15
\$30.79	\$30.92	\$2.16				\$30.79	\$30.92	\$2.16
\$30.93	\$31.07	\$2.17				\$30.93	\$31.07	\$2.17
\$31.08	\$31.21	\$2.18				\$31.08	\$31.21	\$2.18
\$31.22	\$31.35	\$2.19				\$31.22	\$31.35	\$2.19
\$31.36	\$31.49	\$2.20				\$31.36	\$31.49	\$2.20
\$31.50	\$31.64	\$2.21				\$31.50	\$31.64	\$2.21
\$31.65	\$31.78	\$2.22				\$31.65	\$31.78	\$2.22
\$31.79	\$31.92	\$2.23				\$31.79	\$31.92	\$2.23
\$31.93	\$32.07	\$2.24				\$31.93	\$32.07	\$2.24
\$32.08	\$32.21	\$2.25				\$32.08	\$32.21	\$2.25
\$32.22	\$32.35	\$2.26				\$32.22	\$32.35	\$2.26
\$32.36	\$32.49	\$2.27				\$32.36	\$32.49	\$2.27
\$32.50	\$32.64	\$2.28				\$32.50	\$32.64	\$2.28
\$32.65	\$32.78	\$2.29				\$32.65	\$32.78	\$2.29
\$32.79	\$32.92	\$2.30				\$32.79	\$32.92	\$2.30
\$32.93	\$33.07	\$2.31				\$32.93	\$33.07	\$2.31
\$33.08	\$33.21	\$2.32				\$33.08	\$33.21	\$2.32
\$33.22	\$33.35	\$2.33				\$33.22	\$33.35	\$2.33
\$33.36	\$33.49	\$2.34				\$33.36	\$33.49	\$2.34
\$33.50	\$33.64	\$2.35				\$33.50	\$33.64	\$2.35
\$33.65	\$33.78	\$2.36				\$33.65	\$33.78	\$2.36
\$33.79	\$33.92	\$2.37				\$33.79	\$33.92	\$2.37
\$33.93	\$34.07	\$2.38				\$33.93	\$34.07	\$2.38
\$34.08	\$34.21	\$2.39				\$34.08	\$34.21	\$2.39
\$34.22	\$34.35	\$2.40				\$34.22	\$34.35	\$2.40
\$34.36	\$34.49	\$2.41				\$34.36	\$34.49	\$2.41
\$34.50	\$34.64	\$2.42				\$34.50	\$34.64	\$2.42
\$34.65	\$34.78	\$2.43				\$34.65	\$34.78	\$2.43
\$34.79	\$34.92	\$2.44				\$34.79	\$34.92	\$2.44
\$34.93	\$35.07	\$2.45				\$34.93	\$35.07	\$2.45
\$35.08	\$35.21	\$2.46				\$35.08	\$35.21	\$2.46
\$35.22	\$35.35	\$2.47				\$35.22	\$35.35	\$2.47
\$35.36	\$35.49	\$2.48				\$35.36	\$35.49	\$2.48
\$35.50	\$35.64	\$2.49				\$35.50	\$35.64	\$2.49
\$35.65	\$35.78	\$2.50				\$35.65	\$35.78	\$2.50
\$35.79	\$35.92	\$2.51				\$35.79	\$35.92	\$2.51
\$35.93	\$36.07	\$2.52				\$35.93	\$36.07	\$2.52
\$36.08	\$36.21	\$2.53				\$36.08	\$36.21	\$2.53
\$36.22	\$36.35	\$2.54				\$36.22	\$36.35	\$2.54
\$36.36	\$36.49	\$2.55				\$36.36	\$36.49	\$2.55
\$36.50	\$36.64	\$2.56				\$36.50	\$36.64	\$2.56
\$36.65	\$36.78	\$2.57				\$36.65	\$36.78	\$2.57
\$36.79	\$36.92	\$2.58				\$36.79	\$36.92	\$2.58
\$36.93	\$37.07	\$2.59				\$36.93	\$37.07	\$2.59
\$37.08	\$37.21	\$2.60				\$37.08	\$37.21	\$2.60
\$37.22	\$37.35	\$2.61				\$37.22	\$37.35	\$2.61
\$37.36	\$37.49	\$2.62				\$37.36	\$37.49	\$2.62
\$37.50	\$37.64	\$2.63				\$37.50	\$37.64	\$2.63
\$37.65	\$37.78	\$2.64				\$37.65	\$37.78	\$2.64

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$ 37.79	\$ 37.92	\$ 2.65	\$ 48.08	\$ 48.21	\$ 3.37	\$ 58.36	\$ 58.49	\$ 4.09	\$ 68.65	\$ 68.78	\$ 4.81
\$ 37.93	\$ 38.07	\$ 2.66	\$ 48.22	\$ 48.35	\$ 3.38	\$ 58.50	\$ 58.64	\$ 4.10	\$ 68.79	\$ 68.92	\$ 4.82
\$ 38.08	\$ 38.21	\$ 2.67	\$ 48.36	\$ 48.49	\$ 3.39	\$ 58.65	\$ 58.78	\$ 4.11	\$ 68.93	\$ 69.07	\$ 4.83
\$ 38.22	\$ 38.35	\$ 2.68	\$ 48.50	\$ 48.64	\$ 3.40	\$ 58.79	\$ 58.92	\$ 4.12	\$ 69.08	\$ 69.21	\$ 4.84
\$ 38.36	\$ 38.49	\$ 2.69	\$ 48.65	\$ 48.78	\$ 3.41	\$ 58.93	\$ 59.07	\$ 4.13	\$ 69.22	\$ 69.35	\$ 4.85
\$ 38.50	\$ 38.64	\$ 2.70	\$ 48.79	\$ 48.92	\$ 3.42	\$ 59.08	\$ 59.21	\$ 4.14	\$ 69.36	\$ 69.49	\$ 4.86
\$ 38.65	\$ 38.78	\$ 2.71	\$ 48.93	\$ 49.07	\$ 3.43	\$ 59.22	\$ 59.35	\$ 4.15	\$ 69.50	\$ 69.64	\$ 4.87
\$ 38.79	\$ 38.92	\$ 2.72	\$ 49.08	\$ 49.21	\$ 3.44	\$ 59.36	\$ 59.49	\$ 4.16	\$ 69.65	\$ 69.78	\$ 4.88
\$ 38.93	\$ 39.07	\$ 2.73	\$ 49.22	\$ 49.35	\$ 3.45	\$ 59.50	\$ 59.64	\$ 4.17	\$ 69.79	\$ 69.92	\$ 4.89
\$ 39.08	\$ 39.21	\$ 2.74	\$ 49.36	\$ 49.49	\$ 3.46	\$ 59.65	\$ 59.78	\$ 4.18	\$ 69.93	\$ 70.07	\$ 4.90
\$ 39.22	\$ 39.35	\$ 2.75	\$ 49.50	\$ 49.64	\$ 3.47	\$ 59.79	\$ 59.92	\$ 4.19	\$ 70.08	\$ 70.21	\$ 4.91
\$ 39.36	\$ 39.49	\$ 2.76	\$ 49.65	\$ 49.78	\$ 3.48	\$ 59.93	\$ 60.07	\$ 4.20	\$ 70.22	\$ 70.35	\$ 4.92
\$ 39.50	\$ 39.64	\$ 2.77	\$ 49.79	\$ 49.92	\$ 3.49	\$ 60.08	\$ 60.21	\$ 4.21	\$ 70.36	\$ 70.49	\$ 4.93
\$ 39.65	\$ 39.78	\$ 2.78	\$ 49.93	\$ 50.07	\$ 3.50	\$ 60.22	\$ 60.35	\$ 4.22	\$ 70.50	\$ 70.64	\$ 4.94
\$ 39.79	\$ 39.92	\$ 2.79	\$ 50.08	\$ 50.21	\$ 3.51	\$ 60.36	\$ 60.49	\$ 4.23	\$ 70.65	\$ 70.78	\$ 4.95
\$ 39.93	\$ 40.07	\$ 2.80	\$ 50.22	\$ 50.35	\$ 3.52	\$ 60.50	\$ 60.64	\$ 4.24	\$ 70.79	\$ 70.92	\$ 4.96
\$ 40.08	\$ 40.21	\$ 2.81	\$ 50.36	\$ 50.49	\$ 3.53	\$ 60.65	\$ 60.78	\$ 4.25	\$ 70.93	\$ 71.07	\$ 4.97
\$ 40.22	\$ 40.35	\$ 2.82	\$ 50.50	\$ 50.64	\$ 3.54	\$ 60.79	\$ 60.92	\$ 4.26	\$ 71.08	\$ 71.21	\$ 4.98
\$ 40.36	\$ 40.49	\$ 2.83	\$ 50.65	\$ 50.78	\$ 3.55	\$ 60.93	\$ 61.07	\$ 4.27	\$ 71.22	\$ 71.35	\$ 4.99
\$ 40.50	\$ 40.64	\$ 2.84	\$ 50.79	\$ 50.92	\$ 3.56	\$ 61.08	\$ 61.21	\$ 4.28	\$ 71.36	\$ 71.49	\$ 5.00
\$ 40.65	\$ 40.78	\$ 2.85	\$ 50.93	\$ 51.07	\$ 3.57	\$ 61.22	\$ 61.35	\$ 4.29	\$ 71.50	\$ 71.64	\$ 5.01
\$ 40.79	\$ 40.92	\$ 2.86	\$ 51.08	\$ 51.21	\$ 3.58	\$ 61.36	\$ 61.49	\$ 4.30	\$ 71.65	\$ 71.78	\$ 5.02
\$ 40.93	\$ 41.07	\$ 2.87	\$ 51.22	\$ 51.35	\$ 3.59	\$ 61.50	\$ 61.64	\$ 4.31	\$ 71.79	\$ 71.92	\$ 5.03
\$ 41.08	\$ 41.21	\$ 2.88	\$ 51.36	\$ 51.49	\$ 3.60	\$ 61.65	\$ 61.78	\$ 4.32	\$ 71.93	\$ 72.07	\$ 5.04
\$ 41.22	\$ 41.35	\$ 2.89	\$ 51.50	\$ 51.64	\$ 3.61	\$ 61.79	\$ 61.92	\$ 4.33	\$ 72.08	\$ 72.21	\$ 5.05
\$ 41.36	\$ 41.49	\$ 2.90	\$ 51.65	\$ 51.78	\$ 3.62	\$ 61.93	\$ 62.07	\$ 4.34	\$ 72.22	\$ 72.35	\$ 5.06
\$ 41.50	\$ 41.64	\$ 2.91	\$ 51.79	\$ 51.92	\$ 3.63	\$ 62.08	\$ 62.21	\$ 4.35	\$ 72.36	\$ 72.49	\$ 5.07
\$ 41.65	\$ 41.78	\$ 2.92	\$ 51.93	\$ 52.07	\$ 3.64	\$ 62.22	\$ 62.35	\$ 4.36	\$ 72.50	\$ 72.64	\$ 5.08
\$ 41.79	\$ 41.92	\$ 2.93	\$ 52.08	\$ 52.21	\$ 3.65	\$ 62.36	\$ 62.49	\$ 4.37	\$ 72.65	\$ 72.78	\$ 5.09
\$ 41.93	\$ 42.07	\$ 2.94	\$ 52.22	\$ 52.35	\$ 3.66	\$ 62.50	\$ 62.64	\$ 4.38	\$ 72.79	\$ 72.92	\$ 5.10
\$ 42.08	\$ 42.21	\$ 2.95	\$ 52.36	\$ 52.49	\$ 3.67	\$ 62.65	\$ 62.78	\$ 4.39	\$ 72.93	\$ 73.07	\$ 5.11
\$ 42.22	\$ 42.35	\$ 2.96	\$ 52.50	\$ 52.64	\$ 3.68	\$ 62.79	\$ 62.92	\$ 4.40	\$ 73.08	\$ 73.21	\$ 5.12
\$ 42.36	\$ 42.49	\$ 2.97	\$ 52.65	\$ 52.78	\$ 3.69	\$ 62.93	\$ 63.07	\$ 4.41	\$ 73.22	\$ 73.35	\$ 5.13
\$ 42.50	\$ 42.64	\$ 2.98	\$ 52.79	\$ 52.92	\$ 3.70	\$ 63.08	\$ 63.21	\$ 4.42	\$ 73.36	\$ 73.49	\$ 5.14
\$ 42.65	\$ 42.78	\$ 2.99	\$ 52.93	\$ 53.07	\$ 3.71	\$ 63.22	\$ 63.35	\$ 4.43	\$ 73.50	\$ 73.64	\$ 5.15
\$ 42.79	\$ 42.92	\$ 3.00	\$ 53.08	\$ 53.21	\$ 3.72	\$ 63.36	\$ 63.49	\$ 4.44	\$ 73.65	\$ 73.78	\$ 5.16
\$ 42.93	\$ 43.07	\$ 3.01	\$ 53.22	\$ 53.35	\$ 3.73	\$ 63.50	\$ 63.64	\$ 4.45	\$ 73.79	\$ 73.92	\$ 5.17
\$ 43.08	\$ 43.21	\$ 3.02	\$ 53.36	\$ 53.49	\$ 3.74	\$ 63.65	\$ 63.78	\$ 4.46	\$ 73.93	\$ 74.07	\$ 5.18
\$ 43.22	\$ 43.35	\$ 3.03	\$ 53.50	\$ 53.64	\$ 3.75	\$ 63.79	\$ 63.92	\$ 4.47	\$ 74.08	\$ 74.21	\$ 5.19
\$ 43.36	\$ 43.49	\$ 3.04	\$ 53.65	\$ 53.78	\$ 3.76	\$ 63.93	\$ 64.07	\$ 4.48	\$ 74.22	\$ 74.35	\$ 5.20
\$ 43.50	\$ 43.64	\$ 3.05	\$ 53.79	\$ 53.92	\$ 3.77	\$ 64.08	\$ 64.21	\$ 4.49	\$ 74.36	\$ 74.49	\$ 5.21
\$ 43.65	\$ 43.78	\$ 3.06	\$ 53.93	\$ 54.07	\$ 3.78	\$ 64.22	\$ 64.35	\$ 4.50	\$ 74.50	\$ 74.64	\$ 5.22
\$ 43.79	\$ 43.92	\$ 3.07	\$ 54.08	\$ 54.21	\$ 3.79	\$ 64.36	\$ 64.49	\$ 4.51	\$ 74.65	\$ 74.78	\$ 5.23
\$ 43.93	\$ 44.07	\$ 3.08	\$ 54.22	\$ 54.35	\$ 3.80	\$ 64.50	\$ 64.64	\$ 4.52	\$ 74.79	\$ 74.92	\$ 5.24
\$ 44.08	\$ 44.21	\$ 3.09	\$ 54.36	\$ 54.49	\$ 3.81	\$ 64.65	\$ 64.78	\$ 4.53	\$ 74.93	\$ 75.07	\$ 5.25
\$ 44.22	\$ 44.35	\$ 3.10	\$ 54.50	\$ 54.64	\$ 3.82	\$ 64.79	\$ 64.92	\$ 4.54	\$ 75.08	\$ 75.21	\$ 5.26
\$ 44.36	\$ 44.49	\$ 3.11	\$ 54.65	\$ 54.78	\$ 3.83	\$ 64.93	\$ 65.07	\$ 4.55	\$ 75.22	\$ 75.35	\$ 5.27
\$ 44.50	\$ 44.64	\$ 3.12	\$ 54.79	\$ 54.92	\$ 3.84	\$ 65.08	\$ 65.21	\$ 4.56	\$ 75.36	\$ 75.49	\$ 5.28
\$ 44.65	\$ 44.78	\$ 3.13	\$ 54.93	\$ 55.07	\$ 3.85	\$ 65.22	\$ 65.35	\$ 4.57	\$ 75.50	\$ 75.64	\$ 5.29
\$ 44.79	\$ 44.92	\$ 3.14	\$ 55.08	\$ 55.21	\$ 3.86	\$ 65.36	\$ 65.49	\$ 4.58	\$ 75.65	\$ 75.78	\$ 5.30
\$ 44.93	\$ 45.07	\$ 3.15	\$ 55.22	\$ 55.35	\$ 3.87	\$ 65.50	\$ 65.64	\$ 4.59	\$ 75.79	\$ 75.92	\$ 5.31
\$ 45.08	\$ 45.21	\$ 3.16	\$ 55.36	\$ 55.49	\$ 3.88	\$ 65.65	\$ 65.78	\$ 4.60	\$ 75.93	\$ 76.07	\$ 5.32
\$ 45.22	\$ 45.35	\$ 3.17	\$ 55.50	\$ 55.64	\$ 3.89	\$ 65.79	\$ 65.92	\$ 4.61	\$ 76.08	\$ 76.21	\$ 5.33
\$ 45.36	\$ 45.49	\$ 3.18	\$ 55.65	\$ 55.78	\$ 3.90	\$ 65.93	\$ 66.07	\$ 4.62	\$ 76.22	\$ 76.35	\$ 5.34
\$ 45.50	\$ 45.64	\$ 3.19	\$ 55.79	\$ 55.92	\$ 3.91	\$ 66.08	\$ 66.21	\$ 4.63	\$ 76.36	\$ 76.49	\$ 5.35
\$ 45.65	\$ 45.78	\$ 3.20	\$ 55.93	\$ 56.07	\$ 3.92	\$ 66.22	\$ 66.35	\$ 4.64	\$ 76.50	\$ 76.64	\$ 5.36
\$ 45.79	\$ 45.92	\$ 3.21	\$ 56.08	\$ 56.21	\$ 3.93	\$ 66.36	\$ 66.49	\$ 4.65	\$ 76.65	\$ 76.78	\$ 5.37
\$ 45.93	\$ 46.07	\$ 3.22	\$ 56.22	\$ 56.35	\$ 3.94	\$ 66.50	\$ 66.64	\$ 4.66	\$ 76.79	\$ 76.92	\$ 5.38
\$ 46.08	\$ 46.21	\$ 3.23	\$ 56.36	\$ 56.49	\$ 3.95	\$ 66.65	\$ 66.78	\$ 4.67	\$ 76.93	\$ 77.07	\$ 5.39
\$ 46.22	\$ 46.35	\$ 3.24	\$ 56.50	\$ 56.64	\$ 3.96	\$ 66.79	\$ 66.92	\$ 4.68	\$ 77.08	\$ 77.21	\$ 5.40
\$ 46.36	\$ 46.49	\$ 3.25	\$ 56.65	\$ 56.78	\$ 3.97	\$ 66.93	\$ 67.07	\$ 4.69	\$ 77.22	\$ 77.35	\$ 5.41
\$ 46.50	\$ 46.64	\$ 3.26	\$ 56.79	\$ 56.92	\$ 3.98	\$ 67.08	\$ 67.21	\$ 4.70	\$ 77.36	\$ 77.49	\$ 5.42
\$ 46.65	\$ 46.78	\$ 3.27	\$ 56.93	\$ 57.07	\$ 3.99	\$ 67.22	\$ 67.35	\$ 4.71	\$ 77.50	\$ 77.64	\$ 5.43
\$ 46.79	\$ 46.92	\$ 3.28	\$ 57.08	\$ 57.21	\$ 4.00	\$ 67.36	\$ 67.49	\$ 4.72	\$ 77.65	\$ 77.78	\$ 5.44
\$ 46.93	\$ 47.07	\$ 3.29	\$ 57.22	\$ 57.35	\$ 4.01	\$ 67.50	\$ 67.64	\$ 4.73	\$ 77.79	\$ 77.92	\$ 5.45
\$ 47.08	\$ 47.21	\$ 3.30	\$ 57.36	\$ 57.49	\$ 4.02	\$ 67.65	\$ 67.78	\$ 4.74	\$ 77.93	\$ 78.07	\$ 5.46
\$ 47.22	\$ 47.35	\$ 3.31	\$ 57.50	\$ 57.64	\$ 4.03	\$ 67.79	\$ 67.92	\$ 4.75	\$ 78.08	\$ 78.21	\$ 5.47
\$ 47.36	\$ 47.49	\$ 3.32	\$ 57.65	\$ 57.78	\$ 4.04	\$ 67.93	\$ 68.07	\$ 4.76	\$ 78.22	\$ 78.35	\$ 5.48
\$ 47.50	\$ 47.64	\$ 3.33	\$ 57.79	\$ 57.92	\$ 4.05	\$ 68.08	\$ 68.21	\$ 4.77	\$ 78.36	\$ 78.49	\$ 5.49
\$ 47.65	\$ 47.78	\$ 3.34	\$ 57.93	\$ 58.07	\$ 4.06	\$ 68.22	\$ 68.35	\$ 4.78	\$ 78.50	\$ 78.64	\$ 5.50
\$ 47.79	\$ 47.92	\$ 3.35	\$ 58.08	\$ 58.21	\$ 4.07	\$ 68.36	\$ 68.49	\$ 4.79	\$ 78.65	\$ 78.78	\$ 5.51
\$ 47.93	\$ 48.07	\$ 3.36	\$ 58.22	\$ 58.35	\$ 4.08	\$ 68.50	\$ 68.64	\$ 4.80	\$ 78.79	\$ 78.92	\$ 5.52

Price Range	Tax
\$78.93	\$79.07 \$5.53
\$79.08	\$79.21 \$5.54
\$79.22	\$79.35 \$5.55
\$79.36	\$79.49 \$5.56
\$79.50	\$79.64 \$5.57
\$79.65	\$79.78 \$5.58
\$79.79	\$79.92 \$5.59
\$79.93	\$80.07 \$5.60
\$80.08	\$80.21 \$5.61
\$80.22	\$80.35 \$5.62
\$80.36	\$80.49 \$5.63
\$80.50	\$80.64 \$5.64
\$80.65	\$80.78 \$5.65
\$80.79	\$80.92 \$5.66
\$80.93	\$81.07 \$5.67
\$81.08	\$81.21 \$5.68
\$81.22	\$81.35 \$5.69
\$81.36	\$81.49 \$5.70
\$81.50	\$81.64 \$5.71
\$81.65	\$81.78 \$5.72
\$81.79	\$81.92 \$5.73
\$81.93	\$82.07 \$5.74
\$82.08	\$82.21 \$5.75
\$82.22	\$82.35 \$5.76
\$82.36	\$82.49 \$5.77
\$82.50	\$82.64 \$5.78
\$82.65	\$82.78 \$5.79
\$82.79	\$82.92 \$5.80
\$82.93	\$83.07 \$5.81
\$83.08	\$83.21 \$5.82
\$83.22	\$83.35 \$5.83
\$83.36	\$83.49 \$5.84
\$83.50	\$83.64 \$5.85
\$83.65	\$83.78 \$5.86
\$83.79	\$83.92 \$5.87
\$83.93	\$84.07 \$5.88
\$84.08	\$84.21 \$5.89
\$84.22	\$84.35 \$5.90
\$84.36	\$84.49 \$5.91
\$84.50	\$84.64 \$5.92
\$84.65	\$84.78 \$5.93
\$84.79	\$84.92 \$5.94
\$84.93	\$85.07 \$5.95
\$85.08	\$85.21 \$5.96
\$85.22	\$85.35 \$5.97
\$85.36	\$85.49 \$5.98
\$85.50	\$85.64 \$5.99
\$85.65	\$85.78 \$6.00
\$85.79	\$85.92 \$6.01
\$85.93	\$86.07 \$6.02
\$86.08	\$86.21 \$6.03
\$86.22	\$86.35 \$6.04
\$86.36	\$86.49 \$6.05
\$86.50	\$86.64 \$6.06
\$86.65	\$86.78 \$6.07
\$86.79	\$86.92 \$6.08
\$86.93	\$87.07 \$6.09
\$87.08	\$87.21 \$6.10
\$87.22	\$87.35 \$6.11
\$87.36	\$87.49 \$6.12
\$87.50	\$87.64 \$6.13
\$87.65	\$87.78 \$6.14
\$87.79	\$87.92 \$6.15
\$87.93	\$88.07 \$6.16
\$88.08	\$88.21 \$6.17
\$88.22	\$88.35 \$6.18
\$88.36	\$88.49 \$6.19
\$88.50	\$88.64 \$6.20
\$88.65	\$88.78 \$6.21
\$88.79	\$88.92 \$6.22
\$88.93	\$89.07 \$6.23
\$89.08	\$89.21 \$6.24

Price Range	Tax
\$89.22	\$89.35 \$6.25
\$89.36	\$89.49 \$6.26
\$89.50	\$89.64 \$6.27
\$89.65	\$89.78 \$6.28
\$89.79	\$89.92 \$6.29
\$89.93	\$90.07 \$6.30
\$90.08	\$90.21 \$6.31
\$90.22	\$90.35 \$6.32
\$90.36	\$90.49 \$6.33
\$90.50	\$90.64 \$6.34
\$90.65	\$90.78 \$6.35
\$90.79	\$90.92 \$6.36
\$90.93	\$91.07 \$6.37
\$91.08	\$91.21 \$6.38
\$91.22	\$91.35 \$6.39
\$91.36	\$91.49 \$6.40
\$91.50	\$91.64 \$6.41
\$91.65	\$91.78 \$6.42
\$91.79	\$91.92 \$6.43
\$91.93	\$92.07 \$6.44
\$92.08	\$92.21 \$6.45
\$92.22	\$92.35 \$6.46
\$92.36	\$92.49 \$6.47
\$92.50	\$92.64 \$6.48
\$92.65	\$92.78 \$6.49
\$92.79	\$92.92 \$6.50
\$92.93	\$93.07 \$6.51
\$93.08	\$93.21 \$6.52
\$93.22	\$93.35 \$6.53
\$93.36	\$93.49 \$6.54
\$93.50	\$93.64 \$6.55
\$93.65	\$93.78 \$6.56
\$93.79	\$93.92 \$6.57
\$93.93	\$94.07 \$6.58
\$94.08	\$94.21 \$6.59
\$94.22	\$94.35 \$6.60
\$94.36	\$94.49 \$6.61
\$94.50	\$94.64 \$6.62
\$94.65	\$94.78 \$6.63
\$94.79	\$94.92 \$6.64
\$94.93	\$95.07 \$6.65
\$95.08	\$95.21 \$6.66
\$95.22	\$95.35 \$6.67
\$95.36	\$95.49 \$6.68
\$95.50	\$95.64 \$6.69
\$95.65	\$95.78 \$6.70
\$95.79	\$95.92 \$6.71
\$95.93	\$96.07 \$6.72
\$96.08	\$96.21 \$6.73
\$96.22	\$96.35 \$6.74
\$96.36	\$96.49 \$6.75
\$96.50	\$96.64 \$6.76
\$96.65	\$96.78 \$6.77
\$96.79	\$96.92 \$6.78
\$96.93	\$97.07 \$6.79
\$97.08	\$97.21 \$6.80
\$97.22	\$97.35 \$6.81
\$97.36	\$97.49 \$6.82
\$97.50	\$97.64 \$6.83
\$97.65	\$97.78 \$6.84
\$97.79	\$97.92 \$6.85
\$97.93	\$98.07 \$6.86
\$98.08	\$98.21 \$6.87
\$98.22	\$98.35 \$6.88
\$98.36	\$98.49 \$6.89
\$98.50	\$98.64 \$6.90
\$98.65	\$98.78 \$6.91
\$98.79	\$98.92 \$6.92
\$98.93	\$99.07 \$6.93
\$99.08	\$99.21 \$6.94
\$99.22	\$99.35 \$6.95
\$99.36	\$99.49 \$6.96

Price Range	Tax
\$99.50	\$99.64 \$6.97
\$99.65	\$99.78 \$6.98
\$99.79	\$99.92 \$6.99
\$99.93	\$100.07 \$7.00



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**8% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-C

(Rev. 5/31/07)
5065

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$0.11	\$0.18	\$0.01	\$8.19	\$8.31	\$0.66	\$ 16.32	\$ 16.43	\$ 1.31	\$24.44	\$ 24.56	\$ 1.96
\$0.19	\$0.31	\$0.02	\$8.32	\$8.43	\$0.67	\$ 16.44	\$ 16.56	\$ 1.32	\$24.57	\$ 24.68	\$ 1.97
\$0.32	\$0.43	\$0.03	\$8.44	\$8.56	\$0.68	\$ 16.57	\$ 16.68	\$ 1.33	\$24.69	\$ 24.81	\$ 1.98
\$0.44	\$0.56	\$0.04	\$8.57	\$8.68	\$0.69	\$ 16.69	\$ 16.81	\$ 1.34	\$24.82	\$ 24.93	\$ 1.99
\$0.57	\$0.68	\$0.05	\$8.69	\$8.81	\$0.70	\$ 16.82	\$ 16.93	\$ 1.35	\$24.94	\$ 25.06	\$ 2.00
\$0.69	\$0.81	\$0.06	\$8.82	\$8.93	\$0.71	\$ 16.94	\$ 17.06	\$ 1.36	\$25.07	\$ 25.18	\$ 2.01
\$0.82	\$0.93	\$0.07	\$8.94	\$9.06	\$0.72	\$ 17.07	\$ 17.18	\$ 1.37	\$25.19	\$ 25.31	\$ 2.02
\$0.94	\$1.06	\$0.08	\$9.07	\$9.18	\$0.73	\$ 17.19	\$ 17.31	\$ 1.38	\$25.32	\$ 25.43	\$ 2.03
\$1.07	\$1.18	\$0.09	\$9.19	\$9.31	\$0.74	\$ 17.32	\$ 17.43	\$ 1.39	\$25.44	\$ 25.56	\$ 2.04
\$1.19	\$1.31	\$0.10	\$9.32	\$9.43	\$0.75	\$ 17.44	\$ 17.56	\$ 1.40	\$25.57	\$ 25.68	\$ 2.05
\$1.32	\$1.43	\$0.11	\$9.44	\$9.56	\$0.76	\$ 17.57	\$ 17.68	\$ 1.41	\$25.69	\$ 25.81	\$ 2.06
\$1.44	\$1.56	\$0.12	\$9.57	\$9.68	\$0.77	\$ 17.69	\$ 17.81	\$ 1.42	\$25.82	\$ 25.93	\$ 2.07
\$1.57	\$1.68	\$0.13	\$9.69	\$9.81	\$0.78	\$ 17.82	\$ 17.93	\$ 1.43	\$25.94	\$ 26.06	\$ 2.08
\$1.69	\$1.81	\$0.14	\$9.82	\$9.93	\$0.79	\$ 17.94	\$ 18.06	\$ 1.44	\$26.07	\$ 26.18	\$ 2.09
\$1.82	\$1.93	\$0.15	\$9.94	\$10.06	\$0.80	\$ 18.07	\$ 18.18	\$ 1.45	\$26.19	\$ 26.31	\$ 2.10
\$1.94	\$2.06	\$0.16	\$10.07	\$10.18	\$0.81	\$ 18.19	\$ 18.31	\$ 1.46	\$26.32	\$ 26.43	\$ 2.11
\$2.07	\$2.18	\$0.17	\$10.19	\$10.31	\$0.82	\$ 18.32	\$ 18.43	\$ 1.47	\$26.44	\$ 26.56	\$ 2.12
\$2.19	\$2.31	\$0.18	\$10.32	\$10.43	\$0.83	\$ 18.44	\$ 18.56	\$ 1.48	\$26.57	\$ 26.68	\$ 2.13
\$2.32	\$2.43	\$0.19	\$10.44	\$10.56	\$0.84	\$ 18.57	\$ 18.68	\$ 1.49	\$26.69	\$ 26.81	\$ 2.14
\$2.44	\$2.56	\$0.20	\$10.57	\$10.68	\$0.85	\$ 18.69	\$ 18.81	\$ 1.50	\$26.82	\$ 26.93	\$ 2.15
\$2.57	\$2.68	\$0.21	\$10.69	\$10.81	\$0.86	\$ 18.82	\$ 18.93	\$ 1.51	\$26.94	\$ 27.06	\$ 2.16
\$2.69	\$2.81	\$0.22	\$10.82	\$10.93	\$0.87	\$ 18.94	\$ 19.06	\$ 1.52	\$27.07	\$ 27.18	\$ 2.17
\$2.82	\$2.93	\$0.23	\$10.94	\$11.06	\$0.88	\$ 19.07	\$ 19.18	\$ 1.53	\$27.19	\$ 27.31	\$ 2.18
\$2.94	\$3.06	\$0.24	\$11.07	\$11.18	\$0.89	\$ 19.19	\$ 19.31	\$ 1.54	\$27.32	\$ 27.43	\$ 2.19
\$3.07	\$3.18	\$0.25	\$11.19	\$11.31	\$0.90	\$ 19.32	\$ 19.43	\$ 1.55	\$27.44	\$ 27.56	\$ 2.20
\$3.19	\$3.31	\$0.26	\$11.32	\$11.43	\$0.91	\$ 19.44	\$ 19.56	\$ 1.56	\$27.57	\$ 27.68	\$ 2.21
\$3.32	\$3.43	\$0.27	\$11.44	\$11.56	\$0.92	\$ 19.57	\$ 19.68	\$ 1.57	\$27.69	\$ 27.81	\$ 2.22
\$3.44	\$3.56	\$0.28	\$11.57	\$11.68	\$0.93	\$ 19.69	\$ 19.81	\$ 1.58	\$27.82	\$ 27.93	\$ 2.23
\$3.57	\$3.68	\$0.29	\$11.69	\$11.81	\$0.94	\$ 19.82	\$ 19.93	\$ 1.59	\$27.94	\$ 28.06	\$ 2.24
\$3.69	\$3.81	\$0.30	\$11.82	\$11.93	\$0.95	\$ 19.94	\$ 20.06	\$ 1.60	\$28.07	\$ 28.18	\$ 2.25
\$3.82	\$3.93	\$0.31	\$11.94	\$12.06	\$0.96	\$ 20.07	\$ 20.18	\$ 1.61	\$28.19	\$ 28.31	\$ 2.26
\$3.94	\$4.06	\$0.32	\$12.07	\$12.18	\$0.97	\$ 20.19	\$ 20.31	\$ 1.62	\$28.32	\$ 28.43	\$ 2.27
\$4.07	\$4.18	\$0.33	\$12.19	\$12.31	\$0.98	\$ 20.32	\$ 20.43	\$ 1.63	\$28.44	\$ 28.56	\$ 2.28
\$4.19	\$4.31	\$0.34	\$12.32	\$12.43	\$0.99	\$ 20.44	\$ 20.56	\$ 1.64	\$28.57	\$ 28.68	\$ 2.29
\$4.32	\$4.43	\$0.35	\$12.44	\$12.56	\$1.00	\$ 20.57	\$ 20.68	\$ 1.65	\$28.69	\$ 28.81	\$ 2.30
\$4.44	\$4.56	\$0.36	\$12.57	\$12.68	\$1.01	\$ 20.69	\$ 20.81	\$ 1.66	\$28.82	\$ 28.93	\$ 2.31
\$4.57	\$4.68	\$0.37	\$12.69	\$12.81	\$1.02	\$ 20.82	\$ 20.93	\$ 1.67	\$28.94	\$ 29.06	\$ 2.32
\$4.69	\$4.81	\$0.38	\$12.82	\$12.93	\$1.03	\$ 20.94	\$ 21.06	\$ 1.68	\$29.07	\$ 29.18	\$ 2.33
\$4.82	\$4.93	\$0.39	\$12.94	\$13.06	\$1.04	\$ 21.07	\$ 21.18	\$ 1.69	\$29.19	\$ 29.31	\$ 2.34
\$4.94	\$5.06	\$0.40	\$13.07	\$13.18	\$1.05	\$ 21.19	\$ 21.31	\$ 1.70	\$29.32	\$ 29.43	\$ 2.35
\$5.07	\$5.18	\$0.41	\$13.19	\$13.31	\$1.06	\$ 21.32	\$ 21.43	\$ 1.71	\$29.44	\$ 29.56	\$ 2.36
\$5.19	\$5.31	\$0.42	\$13.32	\$13.43	\$1.07	\$ 21.44	\$ 21.56	\$ 1.72	\$29.57	\$ 29.68	\$ 2.37
\$5.32	\$5.43	\$0.43	\$13.44	\$13.56	\$1.08	\$ 21.57	\$ 21.68	\$ 1.73	\$29.69	\$ 29.81	\$ 2.38
\$5.44	\$5.56	\$0.44	\$13.57	\$13.68	\$1.09	\$ 21.69	\$ 21.81	\$ 1.74	\$29.82	\$ 29.93	\$ 2.39
\$5.57	\$5.68	\$0.45	\$13.69	\$13.81	\$1.10	\$ 21.82	\$ 21.93	\$ 1.75	\$29.94	\$ 30.06	\$ 2.40
\$5.69	\$5.81	\$0.46	\$13.82	\$13.93	\$1.11	\$ 21.94	\$ 22.06	\$ 1.76	\$30.07	\$ 30.18	\$ 2.41
\$5.82	\$5.93	\$0.47	\$13.94	\$14.06	\$1.12	\$ 22.07	\$ 22.18	\$ 1.77	\$30.19	\$ 30.31	\$ 2.42
\$5.94	\$6.06	\$0.48	\$14.07	\$14.18	\$1.13	\$ 22.19	\$ 22.31	\$ 1.78	\$30.32	\$ 30.43	\$ 2.43
\$6.07	\$6.18	\$0.49	\$14.19	\$14.31	\$1.14	\$ 22.32	\$ 22.43	\$ 1.79	\$30.44	\$ 30.56	\$ 2.44
\$6.19	\$6.31	\$0.50	\$14.32	\$14.43	\$1.15	\$ 22.44	\$ 22.56	\$ 1.80	\$30.57	\$ 30.68	\$ 2.45
\$6.32	\$6.43	\$0.51	\$14.44	\$14.56	\$1.16	\$ 22.57	\$ 22.68	\$ 1.81	\$30.69	\$ 30.81	\$ 2.46
\$6.44	\$6.56	\$0.52	\$14.57	\$14.68	\$1.17	\$ 22.69	\$ 22.81	\$ 1.82	\$30.82	\$ 30.93	\$ 2.47
\$6.57	\$6.68	\$0.53	\$14.69	\$14.81	\$1.18	\$ 22.82	\$ 22.93	\$ 1.83	\$30.94	\$ 31.06	\$ 2.48
\$6.69	\$6.81	\$0.54	\$14.82	\$14.93	\$1.19	\$ 22.94	\$ 23.06	\$ 1.84	\$31.07	\$ 31.18	\$ 2.49
\$6.82	\$6.93	\$0.55	\$14.94	\$15.06	\$1.20	\$ 23.07	\$ 23.18	\$ 1.85	\$31.19	\$ 31.31	\$ 2.50
\$6.94	\$7.06	\$0.56	\$15.07	\$15.18	\$1.21	\$ 23.19	\$ 23.31	\$ 1.86	\$31.32	\$ 31.43	\$ 2.51
\$7.07	\$7.18	\$0.57	\$15.19	\$15.31	\$1.22	\$ 23.32	\$ 23.43	\$ 1.87	\$31.44	\$ 31.56	\$ 2.52
\$7.19	\$7.31	\$0.58	\$15.32	\$15.43	\$1.23	\$ 23.44	\$ 23.56	\$ 1.88	\$31.57	\$ 31.68	\$ 2.53
\$7.32	\$7.43	\$0.59	\$15.44	\$15.56	\$1.24	\$ 23.57	\$ 23.68	\$ 1.89	\$31.69	\$ 31.81	\$ 2.54
\$7.44	\$7.56	\$0.60	\$15.57	\$15.68	\$1.25	\$ 23.69	\$ 23.81	\$ 1.90	\$31.82	\$ 31.93	\$ 2.55
\$7.57	\$7.68	\$0.61	\$15.69	\$15.81	\$1.26	\$ 23.82	\$ 23.93	\$ 1.91	\$31.94	\$ 32.06	\$ 2.56
\$7.69	\$7.81	\$0.62	\$15.82	\$15.93	\$1.27	\$ 23.94	\$ 24.06	\$ 1.92	\$32.07	\$ 32.18	\$ 2.57
\$7.82	\$7.93	\$0.63	\$15.94	\$16.06	\$1.28	\$ 24.07	\$ 24.18	\$ 1.93	\$32.19	\$ 32.31	\$ 2.58
\$7.94	\$8.06	\$0.64	\$16.07	\$16.18	\$1.29	\$ 24.19	\$ 24.31	\$ 1.94	\$32.32	\$ 32.43	\$ 2.59
\$8.07	\$8.18	\$0.65	\$16.19	\$16.31	\$1.30	\$ 24.32	\$ 24.43	\$ 1.95	\$32.44	\$ 32.56	\$ 2.60

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$32.57	\$32.68	\$2.61	\$41.32	\$41.43	\$3.31	\$50.07	\$50.18	\$4.01	\$58.82	\$58.93	\$4.71
\$32.69	\$32.81	\$2.62	\$41.44	\$41.56	\$3.32	\$50.19	\$50.31	\$4.02	\$58.94	\$59.06	\$4.72
\$32.82	\$32.93	\$2.63	\$41.57	\$41.68	\$3.33	\$50.32	\$50.43	\$4.03	\$59.07	\$59.18	\$4.73
\$32.94	\$33.06	\$2.64	\$41.69	\$41.81	\$3.34	\$50.44	\$50.56	\$4.04	\$59.19	\$59.31	\$4.74
\$33.07	\$33.18	\$2.65	\$41.82	\$41.93	\$3.35	\$50.57	\$50.68	\$4.05	\$59.32	\$59.43	\$4.75
\$33.19	\$33.31	\$2.66	\$41.94	\$42.06	\$3.36	\$50.69	\$50.81	\$4.06	\$59.44	\$59.56	\$4.76
\$33.32	\$33.43	\$2.67	\$42.07	\$42.18	\$3.37	\$50.82	\$50.93	\$4.07	\$59.57	\$59.68	\$4.77
\$33.44	\$33.56	\$2.68	\$42.19	\$42.31	\$3.38	\$50.94	\$51.06	\$4.08	\$59.69	\$59.81	\$4.78
\$33.57	\$33.68	\$2.69	\$42.32	\$42.43	\$3.39	\$51.07	\$51.18	\$4.09	\$59.82	\$59.93	\$4.79
\$33.69	\$33.81	\$2.70	\$42.44	\$42.56	\$3.40	\$51.19	\$51.31	\$4.10	\$59.94	\$60.06	\$4.80
\$33.82	\$33.93	\$2.71	\$42.57	\$42.68	\$3.41	\$51.32	\$51.43	\$4.11	\$60.07	\$60.18	\$4.81
\$33.94	\$34.06	\$2.72	\$42.69	\$42.81	\$3.42	\$51.44	\$51.56	\$4.12	\$60.19	\$60.31	\$4.82
\$34.07	\$34.18	\$2.73	\$42.82	\$42.93	\$3.43	\$51.57	\$51.68	\$4.13	\$60.32	\$60.43	\$4.83
\$34.19	\$34.31	\$2.74	\$42.94	\$43.06	\$3.44	\$51.69	\$51.81	\$4.14	\$60.44	\$60.56	\$4.84
\$34.32	\$34.43	\$2.75	\$43.07	\$43.18	\$3.45	\$51.82	\$51.93	\$4.15	\$60.57	\$60.68	\$4.85
\$34.44	\$34.56	\$2.76	\$43.19	\$43.31	\$3.46	\$51.94	\$52.06	\$4.16	\$60.69	\$60.81	\$4.86
\$34.57	\$34.68	\$2.77	\$43.32	\$43.43	\$3.47	\$52.07	\$52.18	\$4.17	\$60.82	\$60.93	\$4.87
\$34.69	\$34.81	\$2.78	\$43.44	\$43.56	\$3.48	\$52.19	\$52.31	\$4.18	\$60.94	\$61.06	\$4.88
\$34.82	\$34.93	\$2.79	\$43.57	\$43.68	\$3.49	\$52.32	\$52.43	\$4.19	\$61.07	\$61.18	\$4.89
\$34.94	\$35.06	\$2.80	\$43.69	\$43.81	\$3.50	\$52.44	\$52.56	\$4.20	\$61.19	\$61.31	\$4.90
\$35.07	\$35.18	\$2.81	\$43.82	\$43.93	\$3.51	\$52.57	\$52.68	\$4.21	\$61.32	\$61.43	\$4.91
\$35.19	\$35.31	\$2.82	\$43.94	\$44.06	\$3.52	\$52.69	\$52.81	\$4.22	\$61.44	\$61.56	\$4.92
\$35.32	\$35.43	\$2.83	\$44.07	\$44.18	\$3.53	\$52.82	\$52.93	\$4.23	\$61.57	\$61.68	\$4.93
\$35.44	\$35.56	\$2.84	\$44.19	\$44.31	\$3.54	\$52.94	\$53.06	\$4.24	\$61.69	\$61.81	\$4.94
\$35.57	\$35.68	\$2.85	\$44.32	\$44.43	\$3.55	\$53.07	\$53.18	\$4.25	\$61.82	\$61.93	\$4.95
\$35.69	\$35.81	\$2.86	\$44.44	\$44.56	\$3.56	\$53.19	\$53.31	\$4.26	\$61.94	\$62.06	\$4.96
\$35.82	\$35.93	\$2.87	\$44.57	\$44.68	\$3.57	\$53.32	\$53.43	\$4.27	\$62.07	\$62.18	\$4.97
\$35.94	\$36.06	\$2.88	\$44.69	\$44.81	\$3.58	\$53.44	\$53.56	\$4.28	\$62.19	\$62.31	\$4.98
\$36.07	\$36.18	\$2.89	\$44.82	\$44.93	\$3.59	\$53.57	\$53.68	\$4.29	\$62.32	\$62.43	\$4.99
\$36.19	\$36.31	\$2.90	\$44.94	\$45.06	\$3.60	\$53.69	\$53.81	\$4.30	\$62.44	\$62.56	\$5.00
\$36.32	\$36.43	\$2.91	\$45.07	\$45.18	\$3.61	\$53.82	\$53.93	\$4.31	\$62.57	\$62.68	\$5.01
\$36.44	\$36.56	\$2.92	\$45.19	\$45.31	\$3.62	\$53.94	\$54.06	\$4.32	\$62.69	\$62.81	\$5.02
\$36.57	\$36.68	\$2.93	\$45.32	\$45.43	\$3.63	\$54.07	\$54.18	\$4.33	\$62.82	\$62.93	\$5.03
\$36.69	\$36.81	\$2.94	\$45.44	\$45.56	\$3.64	\$54.19	\$54.31	\$4.34	\$62.94	\$63.06	\$5.04
\$36.82	\$36.93	\$2.95	\$45.57	\$45.68	\$3.65	\$54.32	\$54.43	\$4.35	\$63.07	\$63.18	\$5.05
\$36.94	\$37.06	\$2.96	\$45.69	\$45.81	\$3.66	\$54.44	\$54.56	\$4.36	\$63.19	\$63.31	\$5.06
\$37.07	\$37.18	\$2.97	\$45.82	\$45.93	\$3.67	\$54.57	\$54.68	\$4.37	\$63.32	\$63.43	\$5.07
\$37.19	\$37.31	\$2.98	\$45.94	\$46.06	\$3.68	\$54.69	\$54.81	\$4.38	\$63.44	\$63.56	\$5.08
\$37.32	\$37.43	\$2.99	\$46.07	\$46.18	\$3.69	\$54.82	\$54.93	\$4.39	\$63.57	\$63.68	\$5.09
\$37.44	\$37.56	\$3.00	\$46.19	\$46.31	\$3.70	\$54.94	\$55.06	\$4.40	\$63.69	\$63.81	\$5.10
\$37.57	\$37.68	\$3.01	\$46.32	\$46.43	\$3.71	\$55.07	\$55.18	\$4.41	\$63.82	\$63.93	\$5.11
\$37.69	\$37.81	\$3.02	\$46.44	\$46.56	\$3.72	\$55.19	\$55.31	\$4.42	\$63.94	\$64.06	\$5.12
\$37.82	\$37.93	\$3.03	\$46.57	\$46.68	\$3.73	\$55.32	\$55.43	\$4.43	\$64.07	\$64.18	\$5.13
\$37.94	\$38.06	\$3.04	\$46.69	\$46.81	\$3.74	\$55.44	\$55.56	\$4.44	\$64.19	\$64.31	\$5.14
\$38.07	\$38.18	\$3.05	\$46.82	\$46.93	\$3.75	\$55.57	\$55.68	\$4.45	\$64.32	\$64.43	\$5.15
\$38.19	\$38.31	\$3.06	\$46.94	\$47.06	\$3.76	\$55.69	\$55.81	\$4.46	\$64.44	\$64.56	\$5.16
\$38.32	\$38.43	\$3.07	\$47.07	\$47.18	\$3.77	\$55.82	\$55.93	\$4.47	\$64.57	\$64.68	\$5.17
\$38.44	\$38.56	\$3.08	\$47.19	\$47.31	\$3.78	\$55.94	\$56.06	\$4.48	\$64.69	\$64.81	\$5.18
\$38.57	\$38.68	\$3.09	\$47.32	\$47.43	\$3.79	\$56.07	\$56.18	\$4.49	\$64.82	\$64.93	\$5.19
\$38.69	\$38.81	\$3.10	\$47.44	\$47.56	\$3.80	\$56.19	\$56.31	\$4.50	\$64.94	\$65.06	\$5.20
\$38.82	\$38.93	\$3.11	\$47.57	\$47.68	\$3.81	\$56.32	\$56.43	\$4.51	\$65.07	\$65.18	\$5.21
\$38.94	\$39.06	\$3.12	\$47.69	\$47.81	\$3.82	\$56.44	\$56.56	\$4.52	\$65.19	\$65.31	\$5.22
\$39.07	\$39.18	\$3.13	\$47.82	\$47.93	\$3.83	\$56.57	\$56.68	\$4.53	\$65.32	\$65.43	\$5.23
\$39.19	\$39.31	\$3.14	\$47.94	\$48.06	\$3.84	\$56.69	\$56.81	\$4.54	\$65.44	\$65.56	\$5.24
\$39.32	\$39.43	\$3.15	\$48.07	\$48.18	\$3.85	\$56.82	\$56.93	\$4.55	\$65.57	\$65.68	\$5.25
\$39.44	\$39.56	\$3.16	\$48.19	\$48.31	\$3.86	\$56.94	\$57.06	\$4.56	\$65.69	\$65.81	\$5.26
\$39.57	\$39.68	\$3.17	\$48.32	\$48.43	\$3.87	\$57.07	\$57.18	\$4.57	\$65.82	\$65.93	\$5.27
\$39.69	\$39.81	\$3.18	\$48.44	\$48.56	\$3.88	\$57.19	\$57.31	\$4.58	\$65.94	\$66.06	\$5.28
\$39.82	\$39.93	\$3.19	\$48.57	\$48.68	\$3.89	\$57.32	\$57.43	\$4.59	\$66.07	\$66.18	\$5.29
\$39.94	\$40.06	\$3.20	\$48.69	\$48.81	\$3.90	\$57.44	\$57.56	\$4.60	\$66.19	\$66.31	\$5.30
\$40.07	\$40.18	\$3.21	\$48.82	\$48.93	\$3.91	\$57.57	\$57.68	\$4.61	\$66.32	\$66.43	\$5.31
\$40.19	\$40.31	\$3.22	\$48.94	\$49.06	\$3.92	\$57.69	\$57.81	\$4.62	\$66.44	\$66.56	\$5.32
\$40.32	\$40.43	\$3.23	\$49.07	\$49.18	\$3.93	\$57.82	\$57.93	\$4.63	\$66.57	\$66.68	\$5.33
\$40.44	\$40.56	\$3.24	\$49.19	\$49.31	\$3.94	\$57.94	\$58.06	\$4.64	\$66.69	\$66.81	\$5.34
\$40.57	\$40.68	\$3.25	\$49.32	\$49.43	\$3.95	\$58.07	\$58.18	\$4.65	\$66.82	\$66.93	\$5.35
\$40.69	\$40.81	\$3.26	\$49.44	\$49.56	\$3.96	\$58.19	\$58.31	\$4.66	\$66.94	\$67.06	\$5.36
\$40.82	\$40.93	\$3.27	\$49.57	\$49.68	\$3.97	\$58.32	\$58.43	\$4.67	\$67.07	\$67.18	\$5.37
\$40.94	\$41.06	\$3.28	\$49.69	\$49.81	\$3.98	\$58.44	\$58.56	\$4.68	\$67.19	\$67.31	\$5.38
\$41.07	\$41.18	\$3.29	\$49.82	\$49.93	\$3.99	\$58.57	\$58.68	\$4.69	\$67.32	\$67.43	\$5.39
\$41.19	\$41.31	\$3.30	\$49.94	\$50.06	\$4.00	\$58.69	\$58.81	\$4.70	\$67.44	\$67.56	\$5.40

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$ 67.57	\$ 67.68	\$ 5.41	\$ 76.32	\$ 76.43	\$ 6.11	\$ 85.07	\$ 85.18	\$ 6.81	\$ 93.82	\$ 93.93	\$ 7.51
\$ 67.69	\$ 67.81	\$ 5.42	\$ 76.44	\$ 76.56	\$ 6.12	\$ 85.19	\$ 85.31	\$ 6.82	\$ 93.94	\$ 94.06	\$ 7.52
\$ 67.82	\$ 67.93	\$ 5.43	\$ 76.57	\$ 76.68	\$ 6.13	\$ 85.32	\$ 85.43	\$ 6.83	\$ 94.07	\$ 94.18	\$ 7.53
\$ 67.94	\$ 68.06	\$ 5.44	\$ 76.69	\$ 76.81	\$ 6.14	\$ 85.44	\$ 85.56	\$ 6.84	\$ 94.19	\$ 94.31	\$ 7.54
\$ 68.07	\$ 68.18	\$ 5.45	\$ 76.82	\$ 76.93	\$ 6.15	\$ 85.57	\$ 85.68	\$ 6.85	\$ 94.32	\$ 94.43	\$ 7.55
\$ 68.19	\$ 68.31	\$ 5.46	\$ 76.94	\$ 77.06	\$ 6.16	\$ 85.69	\$ 85.81	\$ 6.86	\$ 94.44	\$ 94.56	\$ 7.56
\$ 68.32	\$ 68.43	\$ 5.47	\$ 77.07	\$ 77.18	\$ 6.17	\$ 85.82	\$ 85.93	\$ 6.87	\$ 94.57	\$ 94.68	\$ 7.57
\$ 68.44	\$ 68.56	\$ 5.48	\$ 77.19	\$ 77.31	\$ 6.18	\$ 85.94	\$ 86.06	\$ 6.88	\$ 94.69	\$ 94.81	\$ 7.58
\$ 68.57	\$ 68.68	\$ 5.49	\$ 77.32	\$ 77.43	\$ 6.19	\$ 86.07	\$ 86.18	\$ 6.89	\$ 94.82	\$ 94.93	\$ 7.59
\$ 68.69	\$ 68.81	\$ 5.50	\$ 77.44	\$ 77.56	\$ 6.20	\$ 86.19	\$ 86.31	\$ 6.90	\$ 94.94	\$ 95.06	\$ 7.60
\$ 68.82	\$ 68.93	\$ 5.51	\$ 77.57	\$ 77.68	\$ 6.21	\$ 86.32	\$ 86.43	\$ 6.91	\$ 95.07	\$ 95.18	\$ 7.61
\$ 68.94	\$ 69.06	\$ 5.52	\$ 77.69	\$ 77.81	\$ 6.22	\$ 86.44	\$ 86.56	\$ 6.92	\$ 95.19	\$ 95.31	\$ 7.62
\$ 69.07	\$ 69.18	\$ 5.53	\$ 77.82	\$ 77.93	\$ 6.23	\$ 86.57	\$ 86.68	\$ 6.93	\$ 95.32	\$ 95.43	\$ 7.63
\$ 69.19	\$ 69.31	\$ 5.54	\$ 77.94	\$ 78.06	\$ 6.24	\$ 86.69	\$ 86.81	\$ 6.94	\$ 95.44	\$ 95.56	\$ 7.64
\$ 69.32	\$ 69.43	\$ 5.55	\$ 78.07	\$ 78.18	\$ 6.25	\$ 86.82	\$ 86.93	\$ 6.95	\$ 95.57	\$ 95.68	\$ 7.65
\$ 69.44	\$ 69.56	\$ 5.56	\$ 78.19	\$ 78.31	\$ 6.26	\$ 86.94	\$ 87.06	\$ 6.96	\$ 95.69	\$ 95.81	\$ 7.66
\$ 69.57	\$ 69.68	\$ 5.57	\$ 78.32	\$ 78.43	\$ 6.27	\$ 87.07	\$ 87.18	\$ 6.97	\$ 95.82	\$ 95.93	\$ 7.67
\$ 69.69	\$ 69.81	\$ 5.58	\$ 78.44	\$ 78.56	\$ 6.28	\$ 87.19	\$ 87.31	\$ 6.98	\$ 95.94	\$ 96.06	\$ 7.68
\$ 69.82	\$ 69.93	\$ 5.59	\$ 78.57	\$ 78.68	\$ 6.29	\$ 87.32	\$ 87.43	\$ 6.99	\$ 96.07	\$ 96.18	\$ 7.69
\$ 69.94	\$ 70.06	\$ 5.60	\$ 78.69	\$ 78.81	\$ 6.30	\$ 87.44	\$ 87.56	\$ 7.00	\$ 96.19	\$ 96.31	\$ 7.70
\$ 70.07	\$ 70.18	\$ 5.61	\$ 78.82	\$ 78.93	\$ 6.31	\$ 87.57	\$ 87.68	\$ 7.01	\$ 96.32	\$ 96.43	\$ 7.71
\$ 70.19	\$ 70.31	\$ 5.62	\$ 78.94	\$ 79.06	\$ 6.32	\$ 87.69	\$ 87.81	\$ 7.02	\$ 96.44	\$ 96.56	\$ 7.72
\$ 70.32	\$ 70.43	\$ 5.63	\$ 79.07	\$ 79.18	\$ 6.33	\$ 87.82	\$ 87.93	\$ 7.03	\$ 96.57	\$ 96.68	\$ 7.73
\$ 70.44	\$ 70.56	\$ 5.64	\$ 79.19	\$ 79.31	\$ 6.34	\$ 87.94	\$ 88.06	\$ 7.04	\$ 96.69	\$ 96.81	\$ 7.74
\$ 70.57	\$ 70.68	\$ 5.65	\$ 79.32	\$ 79.43	\$ 6.35	\$ 88.07	\$ 88.18	\$ 7.05	\$ 96.82	\$ 96.93	\$ 7.75
\$ 70.69	\$ 70.81	\$ 5.66	\$ 79.44	\$ 79.56	\$ 6.36	\$ 88.19	\$ 88.31	\$ 7.06	\$ 96.94	\$ 97.06	\$ 7.76
\$ 70.82	\$ 70.93	\$ 5.67	\$ 79.57	\$ 79.68	\$ 6.37	\$ 88.32	\$ 88.43	\$ 7.07	\$ 97.07	\$ 97.18	\$ 7.77
\$ 70.94	\$ 71.06	\$ 5.68	\$ 79.69	\$ 79.81	\$ 6.38	\$ 88.44	\$ 88.56	\$ 7.08	\$ 97.19	\$ 97.31	\$ 7.78
\$ 71.07	\$ 71.18	\$ 5.69	\$ 79.82	\$ 79.93	\$ 6.39	\$ 88.57	\$ 88.68	\$ 7.09	\$ 97.32	\$ 97.43	\$ 7.79
\$ 71.19	\$ 71.31	\$ 5.70	\$ 79.94	\$ 80.06	\$ 6.40	\$ 88.69	\$ 88.81	\$ 7.10	\$ 97.44	\$ 97.56	\$ 7.80
\$ 71.32	\$ 71.43	\$ 5.71	\$ 80.07	\$ 80.18	\$ 6.41	\$ 88.82	\$ 88.93	\$ 7.11	\$ 97.57	\$ 97.68	\$ 7.81
\$ 71.44	\$ 71.56	\$ 5.72	\$ 80.19	\$ 80.31	\$ 6.42	\$ 88.94	\$ 89.06	\$ 7.12	\$ 97.69	\$ 97.81	\$ 7.82
\$ 71.57	\$ 71.68	\$ 5.73	\$ 80.32	\$ 80.43	\$ 6.43	\$ 89.07	\$ 89.18	\$ 7.13	\$ 97.82	\$ 97.93	\$ 7.83
\$ 71.69	\$ 71.81	\$ 5.74	\$ 80.44	\$ 80.56	\$ 6.44	\$ 89.19	\$ 89.31	\$ 7.14	\$ 97.94	\$ 98.06	\$ 7.84
\$ 71.82	\$ 71.93	\$ 5.75	\$ 80.57	\$ 80.68	\$ 6.45	\$ 89.32	\$ 89.43	\$ 7.15	\$ 98.07	\$ 98.18	\$ 7.85
\$ 71.94	\$ 72.06	\$ 5.76	\$ 80.69	\$ 80.81	\$ 6.46	\$ 89.44	\$ 89.56	\$ 7.16	\$ 98.19	\$ 98.31	\$ 7.86
\$ 72.07	\$ 72.18	\$ 5.77	\$ 80.82	\$ 80.93	\$ 6.47	\$ 89.57	\$ 89.68	\$ 7.17	\$ 98.32	\$ 98.43	\$ 7.87
\$ 72.19	\$ 72.31	\$ 5.78	\$ 80.94	\$ 81.06	\$ 6.48	\$ 89.69	\$ 89.81	\$ 7.18	\$ 98.44	\$ 98.56	\$ 7.88
\$ 72.32	\$ 72.43	\$ 5.79	\$ 81.07	\$ 81.18	\$ 6.49	\$ 89.82	\$ 89.93	\$ 7.19	\$ 98.57	\$ 98.68	\$ 7.89
\$ 72.44	\$ 72.56	\$ 5.80	\$ 81.19	\$ 81.31	\$ 6.50	\$ 89.94	\$ 90.06	\$ 7.20	\$ 98.69	\$ 98.81	\$ 7.90
\$ 72.57	\$ 72.68	\$ 5.81	\$ 81.32	\$ 81.43	\$ 6.51	\$ 90.07	\$ 90.18	\$ 7.21	\$ 98.82	\$ 98.93	\$ 7.91
\$ 72.69	\$ 72.81	\$ 5.82	\$ 81.44	\$ 81.56	\$ 6.52	\$ 90.19	\$ 90.31	\$ 7.22	\$ 98.94	\$ 99.06	\$ 7.92
\$ 72.82	\$ 72.93	\$ 5.83	\$ 81.57	\$ 81.68	\$ 6.53	\$ 90.32	\$ 90.43	\$ 7.23	\$ 99.07	\$ 99.18	\$ 7.93
\$ 72.94	\$ 73.06	\$ 5.84	\$ 81.69	\$ 81.81	\$ 6.54	\$ 90.44	\$ 90.56	\$ 7.24	\$ 99.19	\$ 99.31	\$ 7.94
\$ 73.07	\$ 73.18	\$ 5.85	\$ 81.82	\$ 81.93	\$ 6.55	\$ 90.57	\$ 90.68	\$ 7.25	\$ 99.32	\$ 99.43	\$ 7.95
\$ 73.19	\$ 73.31	\$ 5.86	\$ 81.94	\$ 82.06	\$ 6.56	\$ 90.69	\$ 90.81	\$ 7.26	\$ 99.44	\$ 99.56	\$ 7.96
\$ 73.32	\$ 73.43	\$ 5.87	\$ 82.07	\$ 82.18	\$ 6.57	\$ 90.82	\$ 90.93	\$ 7.27	\$ 99.57	\$ 99.68	\$ 7.97
\$ 73.44	\$ 73.56	\$ 5.88	\$ 82.19	\$ 82.31	\$ 6.58	\$ 90.94	\$ 91.06	\$ 7.28	\$ 99.69	\$ 99.81	\$ 7.98
\$ 73.57	\$ 73.68	\$ 5.89	\$ 82.32	\$ 82.43	\$ 6.59	\$ 91.07	\$ 91.18	\$ 7.29	\$ 99.82	\$ 99.93	\$ 7.99
\$ 73.69	\$ 73.81	\$ 5.90	\$ 82.44	\$ 82.56	\$ 6.60	\$ 91.19	\$ 91.31	\$ 7.30	\$ 99.94	\$ 100.06	\$ 8.00
\$ 73.82	\$ 73.93	\$ 5.91	\$ 82.57	\$ 82.68	\$ 6.61	\$ 91.32	\$ 91.43	\$ 7.31			
\$ 73.94	\$ 74.06	\$ 5.92	\$ 82.69	\$ 82.81	\$ 6.62	\$ 91.44	\$ 91.56	\$ 7.32			
\$ 74.07	\$ 74.18	\$ 5.93	\$ 82.82	\$ 82.93	\$ 6.63	\$ 91.57	\$ 91.68	\$ 7.33			
\$ 74.19	\$ 74.31	\$ 5.94	\$ 82.94	\$ 83.06	\$ 6.64	\$ 91.69	\$ 91.81	\$ 7.34			
\$ 74.32	\$ 74.43	\$ 5.95	\$ 83.07	\$ 83.18	\$ 6.65	\$ 91.82	\$ 91.93	\$ 7.35			
\$ 74.44	\$ 74.56	\$ 5.96	\$ 83.19	\$ 83.31	\$ 6.66	\$ 91.94	\$ 92.06	\$ 7.36			
\$ 74.57	\$ 74.68	\$ 5.97	\$ 83.32	\$ 83.43	\$ 6.67	\$ 92.07	\$ 92.18	\$ 7.37			
\$ 74.69	\$ 74.81	\$ 5.98	\$ 83.44	\$ 83.56	\$ 6.68	\$ 92.19	\$ 92.31	\$ 7.38			
\$ 74.82	\$ 74.93	\$ 5.99	\$ 83.57	\$ 83.68	\$ 6.69	\$ 92.32	\$ 92.43	\$ 7.39			
\$ 74.94	\$ 75.06	\$ 6.00	\$ 83.69	\$ 83.81	\$ 6.70	\$ 92.44	\$ 92.56	\$ 7.40			
\$ 75.07	\$ 75.18	\$ 6.01	\$ 83.82	\$ 83.93	\$ 6.71	\$ 92.57	\$ 92.68	\$ 7.41			
\$ 75.19	\$ 75.31	\$ 6.02	\$ 83.94	\$ 84.06	\$ 6.72	\$ 92.69	\$ 92.81	\$ 7.42			
\$ 75.32	\$ 75.43	\$ 6.03	\$ 84.07	\$ 84.18	\$ 6.73	\$ 92.82	\$ 92.93	\$ 7.43			
\$ 75.44	\$ 75.56	\$ 6.04	\$ 84.19	\$ 84.31	\$ 6.74	\$ 92.94	\$ 93.06	\$ 7.44			
\$ 75.57	\$ 75.68	\$ 6.05	\$ 84.32	\$ 84.43	\$ 6.75	\$ 93.07	\$ 93.18	\$ 7.45			
\$ 75.69	\$ 75.81	\$ 6.06	\$ 84.44	\$ 84.56	\$ 6.76	\$ 93.19	\$ 93.31	\$ 7.46			
\$ 75.82	\$ 75.93	\$ 6.07	\$ 84.57	\$ 84.68	\$ 6.77	\$ 93.32	\$ 93.43	\$ 7.47			
\$ 75.94	\$ 76.06	\$ 6.08	\$ 84.69	\$ 84.81	\$ 6.78	\$ 93.44	\$ 93.56	\$ 7.48			
\$ 76.07	\$ 76.18	\$ 6.09	\$ 84.82	\$ 84.93	\$ 6.79	\$ 93.57	\$ 93.68	\$ 7.49			
\$ 76.19	\$ 76.31	\$ 6.10	\$ 84.94	\$ 85.06	\$ 6.80	\$ 93.69	\$ 93.81	\$ 7.50			



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**8.5% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-G

(Rev. 7/31/09)

5143

Price Range		Tax	Price Range		Tax	Price Range		Tax	Price Range		Tax
\$0.01	\$0.17	\$0.01	\$7.71	\$7.82	\$0.66	\$15.36	\$15.47	\$1.31	\$23.00	\$23.11	\$1.96
\$0.18	\$0.29	\$0.02	\$7.83	\$7.94	\$0.67	\$15.48	\$15.58	\$1.32	\$23.12	\$23.23	\$1.97
\$0.30	\$0.41	\$0.03	\$7.95	\$8.05	\$0.68	\$15.59	\$15.70	\$1.33	\$23.24	\$23.35	\$1.98
\$0.42	\$0.52	\$0.04	\$8.06	\$8.17	\$0.69	\$15.71	\$15.82	\$1.34	\$23.36	\$23.47	\$1.99
\$0.53	\$0.64	\$0.05	\$8.18	\$8.29	\$0.70	\$15.83	\$15.94	\$1.35	\$23.48	\$23.58	\$2.00
\$0.65	\$0.76	\$0.06	\$8.30	\$8.41	\$0.71	\$15.95	\$16.05	\$1.36	\$23.59	\$23.70	\$2.01
\$0.77	\$0.88	\$0.07	\$8.42	\$8.52	\$0.72	\$16.06	\$16.17	\$1.37	\$23.71	\$23.82	\$2.02
\$0.89	\$0.99	\$0.08	\$8.53	\$8.64	\$0.73	\$16.18	\$16.29	\$1.38	\$23.83	\$23.94	\$2.03
\$1.00	\$1.11	\$0.09	\$8.65	\$8.76	\$0.74	\$16.30	\$16.41	\$1.39	\$23.95	\$24.05	\$2.04
\$1.12	\$1.23	\$0.10	\$8.77	\$8.88	\$0.75	\$16.42	\$16.52	\$1.40	\$24.06	\$24.17	\$2.05
\$1.24	\$1.35	\$0.11	\$8.89	\$8.99	\$0.76	\$16.53	\$16.64	\$1.41	\$24.18	\$24.29	\$2.06
\$1.36	\$1.47	\$0.12	\$9.00	\$9.11	\$0.77	\$16.65	\$16.76	\$1.42	\$24.30	\$24.41	\$2.07
\$1.48	\$1.58	\$0.13	\$9.12	\$9.23	\$0.78	\$16.77	\$16.88	\$1.43	\$24.42	\$24.52	\$2.08
\$1.59	\$1.70	\$0.14	\$9.24	\$9.35	\$0.79	\$16.89	\$16.99	\$1.44	\$24.53	\$24.64	\$2.09
\$1.71	\$1.82	\$0.15	\$9.36	\$9.47	\$0.80	\$17.00	\$17.11	\$1.45	\$24.65	\$24.76	\$2.10
\$1.83	\$1.94	\$0.16	\$9.48	\$9.58	\$0.81	\$17.12	\$17.23	\$1.46	\$24.77	\$24.88	\$2.11
\$1.95	\$2.05	\$0.17	\$9.59	\$9.70	\$0.82	\$17.24	\$17.35	\$1.47	\$24.89	\$24.99	\$2.12
\$2.06	\$2.17	\$0.18	\$9.71	\$9.82	\$0.83	\$17.36	\$17.47	\$1.48	\$25.00	\$25.11	\$2.13
\$2.18	\$2.29	\$0.19	\$9.83	\$9.94	\$0.84	\$17.48	\$17.58	\$1.49	\$25.12	\$25.23	\$2.14
\$2.30	\$2.41	\$0.20	\$9.95	\$10.05	\$0.85	\$17.59	\$17.70	\$1.50	\$25.24	\$25.35	\$2.15
\$2.42	\$2.52	\$0.21	\$10.06	\$10.17	\$0.86	\$17.71	\$17.82	\$1.51	\$25.36	\$25.47	\$2.16
\$2.53	\$2.64	\$0.22	\$10.18	\$10.29	\$0.87	\$17.83	\$17.94	\$1.52	\$25.48	\$25.58	\$2.17
\$2.65	\$2.76	\$0.23	\$10.30	\$10.41	\$0.88	\$17.95	\$18.05	\$1.53	\$25.59	\$25.70	\$2.18
\$2.77	\$2.88	\$0.24	\$10.42	\$10.52	\$0.89	\$18.06	\$18.17	\$1.54	\$25.71	\$25.82	\$2.19
\$2.89	\$2.99	\$0.25	\$10.53	\$10.64	\$0.90	\$18.18	\$18.29	\$1.55	\$25.83	\$25.94	\$2.20
\$3.00	\$3.11	\$0.26	\$10.65	\$10.76	\$0.91	\$18.30	\$18.41	\$1.56	\$25.95	\$26.05	\$2.21
\$3.12	\$3.23	\$0.27	\$10.77	\$10.88	\$0.92	\$18.42	\$18.52	\$1.57	\$26.06	\$26.17	\$2.22
\$3.24	\$3.35	\$0.28	\$10.89	\$10.99	\$0.93	\$18.53	\$18.64	\$1.58	\$26.18	\$26.29	\$2.23
\$3.36	\$3.47	\$0.29	\$11.00	\$11.11	\$0.94	\$18.65	\$18.76	\$1.59	\$26.30	\$26.41	\$2.24
\$3.48	\$3.58	\$0.30	\$11.12	\$11.23	\$0.95	\$18.77	\$18.88	\$1.60	\$26.42	\$26.52	\$2.25
\$3.59	\$3.70	\$0.31	\$11.24	\$11.35	\$0.96	\$18.89	\$18.99	\$1.61	\$26.53	\$26.64	\$2.26
\$3.71	\$3.82	\$0.32	\$11.36	\$11.47	\$0.97	\$19.00	\$19.11	\$1.62	\$26.65	\$26.76	\$2.27
\$3.83	\$3.94	\$0.33	\$11.48	\$11.58	\$0.98	\$19.12	\$19.23	\$1.63	\$26.77	\$26.88	\$2.28
\$3.95	\$4.05	\$0.34	\$11.59	\$11.70	\$0.99	\$19.24	\$19.35	\$1.64	\$26.89	\$26.99	\$2.29
\$4.06	\$4.17	\$0.35	\$11.71	\$11.82	\$1.00	\$19.36	\$19.47	\$1.65	\$27.00	\$27.11	\$2.30
\$4.18	\$4.29	\$0.36	\$11.83	\$11.94	\$1.01	\$19.48	\$19.58	\$1.66	\$27.12	\$27.23	\$2.31
\$4.30	\$4.41	\$0.37	\$11.95	\$12.05	\$1.02	\$19.59	\$19.70	\$1.67	\$27.24	\$27.35	\$2.32
\$4.42	\$4.52	\$0.38	\$12.06	\$12.17	\$1.03	\$19.71	\$19.82	\$1.68	\$27.36	\$27.47	\$2.33
\$4.53	\$4.64	\$0.39	\$12.18	\$12.29	\$1.04	\$19.83	\$19.94	\$1.69	\$27.48	\$27.58	\$2.34
\$4.65	\$4.76	\$0.40	\$12.30	\$12.41	\$1.05	\$19.95	\$20.05	\$1.70	\$27.59	\$27.70	\$2.35
\$4.77	\$4.88	\$0.41	\$12.42	\$12.52	\$1.06	\$20.06	\$20.17	\$1.71	\$27.71	\$27.82	\$2.36
\$4.89	\$4.99	\$0.42	\$12.53	\$12.64	\$1.07	\$20.18	\$20.29	\$1.72	\$27.83	\$27.94	\$2.37
\$5.00	\$5.11	\$0.43	\$12.65	\$12.76	\$1.08	\$20.30	\$20.41	\$1.73	\$27.95	\$28.05	\$2.38
\$5.12	\$5.23	\$0.44	\$12.77	\$12.88	\$1.09	\$20.42	\$20.52	\$1.74	\$28.06	\$28.17	\$2.39
\$5.24	\$5.35	\$0.45	\$12.89	\$12.99	\$1.10	\$20.53	\$20.64	\$1.75	\$28.18	\$28.29	\$2.40
\$5.36	\$5.47	\$0.46	\$13.00	\$13.11	\$1.11	\$20.65	\$20.76	\$1.76	\$28.30	\$28.41	\$2.41
\$5.48	\$5.58	\$0.47	\$13.12	\$13.23	\$1.12	\$20.77	\$20.88	\$1.77	\$28.42	\$28.52	\$2.42
\$5.59	\$5.70	\$0.48	\$13.24	\$13.35	\$1.13	\$20.89	\$20.99	\$1.78	\$28.53	\$28.64	\$2.43
\$5.71	\$5.82	\$0.49	\$13.36	\$13.47	\$1.14	\$21.00	\$21.11	\$1.79	\$28.65	\$28.76	\$2.44
\$5.83	\$5.94	\$0.50	\$13.48	\$13.58	\$1.15	\$21.12	\$21.23	\$1.80	\$28.77	\$28.88	\$2.45
\$5.95	\$6.05	\$0.51	\$13.59	\$13.70	\$1.16	\$21.24	\$21.35	\$1.81	\$28.89	\$28.99	\$2.46
\$6.06	\$6.17	\$0.52	\$13.71	\$13.82	\$1.17	\$21.36	\$21.47	\$1.82	\$29.00	\$29.11	\$2.47
\$6.18	\$6.29	\$0.53	\$13.83	\$13.94	\$1.18	\$21.48	\$21.58	\$1.83	\$29.12	\$29.23	\$2.48
\$6.30	\$6.41	\$0.54	\$13.95	\$14.05	\$1.19	\$21.59	\$21.70	\$1.84	\$29.24	\$29.35	\$2.49
\$6.42	\$6.52	\$0.55	\$14.06	\$14.17	\$1.20	\$21.71	\$21.82	\$1.85	\$29.36	\$29.47	\$2.50
\$6.53	\$6.64	\$0.56	\$14.18	\$14.29	\$1.21	\$21.83	\$21.94	\$1.86	\$29.48	\$29.58	\$2.51
\$6.65	\$6.76	\$0.57	\$14.30	\$14.41	\$1.22	\$21.95	\$22.05	\$1.87	\$29.59	\$29.70	\$2.52
\$6.77	\$6.88	\$0.58	\$14.42	\$14.52	\$1.23	\$22.06	\$22.17	\$1.88	\$29.71	\$29.82	\$2.53
\$6.89	\$6.99	\$0.59	\$14.53	\$14.64	\$1.24	\$22.18	\$22.29	\$1.89	\$29.83	\$29.94	\$2.54
\$7.00	\$7.11	\$0.60	\$14.65	\$14.76	\$1.25	\$22.30	\$22.41	\$1.90	\$29.95	\$30.05	\$2.55
\$7.12	\$7.23	\$0.61	\$14.77	\$14.88	\$1.26	\$22.42	\$22.52	\$1.91	\$30.06	\$30.17	\$2.56
\$7.24	\$7.35	\$0.62	\$14.89	\$14.99	\$1.27	\$22.53	\$22.64	\$1.92	\$30.18	\$30.29	\$2.57
\$7.36	\$7.47	\$0.63	\$15.00	\$15.11	\$1.28	\$22.65	\$22.76	\$1.93	\$30.30	\$30.41	\$2.58
\$7.48	\$7.58	\$0.64	\$15.12	\$15.23	\$1.29	\$22.77	\$22.88	\$1.94	\$30.42	\$30.52	\$2.59
\$7.59	\$7.70	\$0.65	\$15.24	\$15.35	\$1.30	\$22.89	\$22.99	\$1.95	\$30.53	\$30.64	\$2.60

Price Range	Tax										
\$30.65	\$30.76	\$2.61	\$39.00	\$39.11	\$ 3.32	\$47.36	\$47.47	\$ 4.03	\$ 55.71	\$ 55.82	\$4.74
\$30.77	\$30.88	\$2.62	\$39.12	\$39.23	\$ 3.33	\$47.48	\$47.58	\$ 4.04	\$ 55.83	\$ 55.94	\$4.75
\$30.89	\$30.99	\$2.63	\$39.24	\$39.35	\$ 3.34	\$47.59	\$47.70	\$ 4.05	\$ 55.95	\$ 56.05	\$4.76
\$31.00	\$31.11	\$2.64	\$39.36	\$39.47	\$ 3.35	\$47.71	\$47.82	\$ 4.06	\$ 56.06	\$ 56.17	\$4.77
\$31.12	\$31.23	\$2.65	\$39.48	\$39.58	\$ 3.36	\$47.83	\$47.94	\$ 4.07	\$ 56.18	\$ 56.29	\$4.78
\$31.24	\$31.35	\$2.66	\$39.59	\$39.70	\$ 3.37	\$47.95	\$48.05	\$ 4.08	\$ 56.30	\$ 56.41	\$4.79
\$31.36	\$31.47	\$2.67	\$39.71	\$39.82	\$ 3.38	\$48.06	\$48.17	\$ 4.09	\$ 56.42	\$ 56.52	\$4.80
\$31.48	\$31.58	\$2.68	\$39.83	\$39.94	\$ 3.39	\$48.18	\$48.29	\$ 4.10	\$ 56.53	\$ 56.64	\$4.81
\$31.59	\$31.70	\$2.69	\$39.95	\$40.05	\$ 3.40	\$48.30	\$48.41	\$ 4.11	\$ 56.65	\$ 56.76	\$4.82
\$31.71	\$31.82	\$2.70	\$40.06	\$40.17	\$ 3.41	\$48.42	\$48.52	\$ 4.12	\$ 56.77	\$ 56.88	\$ 4.83
\$31.83	\$31.94	\$2.71	\$40.18	\$40.29	\$ 3.42	\$48.53	\$48.64	\$ 4.13	\$ 56.89	\$ 56.99	\$ 4.84
\$31.95	\$32.05	\$2.72	\$40.30	\$40.41	\$ 3.43	\$48.65	\$48.76	\$ 4.14	\$ 57.00	\$ 57.11	\$ 4.85
\$32.06	\$32.17	\$2.73	\$40.42	\$40.52	\$ 3.44	\$48.77	\$48.88	\$ 4.15	\$ 57.12	\$ 57.23	\$ 4.86
\$32.18	\$32.29	\$2.74	\$40.53	\$40.64	\$ 3.45	\$48.89	\$48.99	\$ 4.16	\$ 57.24	\$ 57.35	\$ 4.87
\$32.30	\$32.41	\$2.75	\$40.65	\$40.76	\$ 3.46	\$49.00	\$49.11	\$ 4.17	\$ 57.36	\$ 57.47	\$ 4.88
\$32.42	\$32.52	\$2.76	\$40.77	\$40.88	\$ 3.47	\$49.12	\$49.23	\$ 4.18	\$ 57.48	\$ 57.58	\$ 4.89
\$32.53	\$32.64	\$2.77	\$40.89	\$40.99	\$ 3.48	\$49.24	\$49.35	\$ 4.19	\$ 57.59	\$ 57.70	\$ 4.90
\$32.65	\$32.76	\$2.78	\$41.00	\$41.11	\$ 3.49	\$49.36	\$49.47	\$ 4.20	\$ 57.71	\$ 57.82	\$ 4.91
\$32.77	\$32.88	\$2.79	\$41.12	\$41.23	\$ 3.50	\$49.48	\$49.58	\$ 4.21	\$ 57.83	\$ 57.94	\$ 4.92
\$32.89	\$32.99	\$2.80	\$41.24	\$41.35	\$ 3.51	\$49.59	\$49.70	\$ 4.22	\$ 57.95	\$ 58.05	\$ 4.93
\$33.00	\$33.11	\$2.81	\$41.36	\$41.47	\$ 3.52	\$49.71	\$49.82	\$ 4.23	\$ 58.06	\$ 58.17	\$ 4.94
\$33.12	\$33.23	\$2.82	\$41.48	\$41.58	\$ 3.53	\$49.83	\$49.94	\$ 4.24	\$ 58.18	\$ 58.29	\$ 4.95
\$33.24	\$33.35	\$2.83	\$41.59	\$41.70	\$ 3.54	\$49.95	\$50.05	\$ 4.25	\$ 58.30	\$ 58.41	\$ 4.96
\$33.36	\$33.47	\$2.84	\$41.71	\$41.82	\$ 3.55	\$50.06	\$50.17	\$ 4.26	\$ 58.42	\$ 58.52	\$ 4.97
\$33.48	\$33.58	\$2.85	\$41.83	\$41.94	\$ 3.56	\$50.18	\$50.29	\$ 4.27	\$ 58.53	\$ 58.64	\$ 4.98
\$33.59	\$33.70	\$2.86	\$41.95	\$42.05	\$ 3.57	\$50.30	\$50.41	\$ 4.28	\$ 58.65	\$ 58.76	\$ 4.99
\$33.71	\$33.82	\$2.87	\$42.06	\$42.17	\$ 3.58	\$50.42	\$50.52	\$ 4.29	\$ 58.77	\$ 58.88	\$ 5.00
\$33.83	\$33.94	\$2.88	\$42.18	\$42.29	\$ 3.59	\$50.53	\$50.64	\$ 4.30	\$ 58.89	\$ 58.99	\$ 5.01
\$33.95	\$34.05	\$2.89	\$42.30	\$42.41	\$ 3.60	\$50.65	\$50.76	\$ 4.31	\$ 59.00	\$ 59.11	\$ 5.02
\$34.06	\$34.17	\$2.90	\$42.42	\$42.52	\$ 3.61	\$50.77	\$50.88	\$ 4.32	\$ 59.12	\$ 59.23	\$ 5.03
\$34.18	\$34.29	\$2.91	\$42.53	\$42.64	\$ 3.62	\$50.89	\$50.99	\$ 4.33	\$ 59.24	\$ 59.35	\$ 5.04
\$34.30	\$34.41	\$2.92	\$42.65	\$42.76	\$ 3.63	\$51.00	\$51.11	\$ 4.34	\$ 59.36	\$ 59.47	\$ 5.05
\$34.42	\$34.52	\$2.93	\$42.77	\$42.88	\$ 3.64	\$51.12	\$51.23	\$ 4.35	\$ 59.48	\$ 59.58	\$ 5.06
\$34.53	\$34.64	\$2.94	\$42.89	\$42.99	\$ 3.65	\$51.24	\$51.35	\$ 4.36	\$ 59.59	\$ 59.70	\$ 5.07
\$34.65	\$34.76	\$2.95	\$43.00	\$43.11	\$ 3.66	\$51.36	\$51.47	\$ 4.37	\$ 59.71	\$ 59.82	\$ 5.08
\$34.77	\$34.88	\$2.96	\$43.12	\$43.23	\$ 3.67	\$51.48	\$51.58	\$ 4.38	\$ 59.83	\$ 59.94	\$ 5.09
\$34.89	\$34.99	\$2.97	\$43.24	\$43.35	\$ 3.68	\$51.59	\$51.70	\$ 4.39	\$ 59.95	\$ 60.05	\$ 5.10
\$35.00	\$35.11	\$2.98	\$43.36	\$43.47	\$ 3.69	\$51.71	\$51.82	\$ 4.40	\$ 60.06	\$ 60.17	\$ 5.11
\$35.12	\$35.23	\$2.99	\$43.48	\$43.58	\$ 3.70	\$51.83	\$51.94	\$ 4.41	\$ 60.18	\$ 60.29	\$ 5.12
\$35.24	\$35.35	\$3.00	\$43.59	\$43.70	\$ 3.71	\$51.95	\$52.05	\$ 4.42	\$ 60.30	\$ 60.41	\$ 5.13
\$35.36	\$35.47	\$3.01	\$43.71	\$43.82	\$ 3.72	\$52.06	\$52.17	\$ 4.43	\$ 60.42	\$ 60.52	\$ 5.14
\$35.48	\$35.58	\$3.02	\$43.83	\$43.94	\$ 3.73	\$52.18	\$52.29	\$ 4.44	\$ 60.53	\$ 60.64	\$ 5.15
\$35.59	\$35.70	\$3.03	\$43.95	\$44.05	\$ 3.74	\$52.30	\$52.41	\$ 4.45	\$ 60.65	\$ 60.76	\$ 5.16
\$35.71	\$35.82	\$3.04	\$44.06	\$44.17	\$ 3.75	\$52.42	\$52.52	\$ 4.46	\$ 60.77	\$ 60.88	\$ 5.17
\$35.83	\$35.94	\$3.05	\$44.18	\$44.29	\$ 3.76	\$52.53	\$52.64	\$ 4.47	\$ 60.89	\$ 60.99	\$ 5.18
\$35.95	\$36.05	\$3.06	\$44.30	\$44.41	\$ 3.77	\$52.65	\$52.76	\$ 4.48	\$ 61.00	\$ 61.11	\$ 5.19
\$36.06	\$36.17	\$3.07	\$44.42	\$44.52	\$ 3.78	\$52.77	\$52.88	\$ 4.49	\$ 61.12	\$ 61.23	\$ 5.20
\$36.18	\$36.29	\$3.08	\$44.53	\$44.64	\$ 3.79	\$52.89	\$52.99	\$ 4.50	\$ 61.24	\$ 61.35	\$ 5.21
\$36.30	\$36.41	\$3.09	\$44.65	\$44.76	\$ 3.80	\$53.00	\$53.11	\$ 4.51	\$ 61.36	\$ 61.47	\$ 5.22
\$36.42	\$36.52	\$3.10	\$44.77	\$44.88	\$ 3.81	\$53.12	\$53.23	\$ 4.52	\$ 61.48	\$ 61.58	\$ 5.23
\$36.53	\$36.64	\$3.11	\$44.89	\$44.99	\$ 3.82	\$53.24	\$53.35	\$ 4.53	\$ 61.59	\$ 61.70	\$ 5.24
\$36.65	\$36.76	\$3.12	\$45.00	\$45.11	\$ 3.83	\$53.36	\$53.47	\$ 4.54	\$ 61.71	\$ 61.82	\$ 5.25
\$36.77	\$36.88	\$3.13	\$45.12	\$45.23	\$ 3.84	\$53.48	\$53.58	\$ 4.55	\$ 61.83	\$ 61.94	\$ 5.26
\$36.89	\$36.99	\$3.14	\$45.24	\$45.35	\$ 3.85	\$53.59	\$53.70	\$ 4.56	\$ 61.95	\$ 62.05	\$ 5.27
\$37.00	\$37.11	\$3.15	\$45.36	\$45.47	\$ 3.86	\$53.71	\$53.82	\$ 4.57	\$ 62.06	\$ 62.17	\$ 5.28
\$37.12	\$37.23	\$3.16	\$45.48	\$45.58	\$ 3.87	\$53.83	\$53.94	\$ 4.58	\$ 62.18	\$ 62.29	\$ 5.29
\$37.24	\$37.35	\$3.17	\$45.59	\$45.70	\$ 3.88	\$53.95	\$54.05	\$ 4.59	\$ 62.30	\$ 62.41	\$ 5.30
\$37.36	\$37.47	\$3.18	\$45.71	\$45.82	\$ 3.89	\$54.06	\$54.17	\$ 4.60	\$ 62.42	\$ 62.52	\$ 5.31
\$37.48	\$37.58	\$3.19	\$45.83	\$45.94	\$ 3.90	\$54.18	\$54.29	\$ 4.61	\$ 62.53	\$ 62.64	\$ 5.32
\$37.59	\$37.70	\$3.20	\$45.95	\$46.05	\$ 3.91	\$54.30	\$54.41	\$ 4.62	\$ 62.65	\$ 62.76	\$ 5.33
\$37.71	\$37.82	\$3.21	\$46.06	\$46.17	\$ 3.92	\$54.42	\$54.52	\$ 4.63	\$ 62.77	\$ 62.88	\$ 5.34
\$37.83	\$37.94	\$3.22	\$46.18	\$46.29	\$ 3.93	\$54.53	\$54.64	\$ 4.64	\$ 62.89	\$ 62.99	\$ 5.35
\$37.95	\$38.05	\$3.23	\$46.30	\$46.41	\$ 3.94	\$54.65	\$54.76	\$ 4.65	\$ 63.00	\$ 63.11	\$ 5.36
\$38.06	\$38.17	\$3.24	\$46.42	\$46.52	\$ 3.95	\$54.77	\$54.88	\$ 4.66	\$ 63.12	\$ 63.23	\$ 5.37
\$38.18	\$38.29	\$3.25	\$46.53	\$46.64	\$ 3.96	\$54.89	\$54.99	\$ 4.67	\$ 63.24	\$ 63.35	\$ 5.38
\$38.30	\$38.41	\$3.26	\$46.65	\$46.76	\$ 3.97	\$55.00	\$55.11	\$ 4.68	\$ 63.36	\$ 63.47	\$ 5.39
\$38.42	\$38.52	\$3.27	\$46.77	\$46.88	\$ 3.98	\$55.12	\$55.23	\$ 4.69	\$ 63.48	\$ 63.58	\$ 5.40
\$38.53	\$38.64	\$3.28	\$46.89	\$46.99	\$ 3.99	\$55.24	\$55.35	\$ 4.70	\$ 63.59	\$ 63.70	\$ 5.41
\$38.65	\$38.76	\$3.29	\$47.00	\$47.11	\$ 4.00	\$55.36	\$55.47	\$ 4.71	\$ 63.71	\$ 63.82	\$ 5.42
\$38.77	\$38.88	\$3.30	\$47.12	\$47.23	\$ 4.01	\$55.48	\$55.58	\$ 4.72	\$ 63.83	\$ 63.94	\$ 5.43
\$38.89	\$38.99	\$3.31	\$47.24	\$47.35	\$ 4.02	\$55.59	\$55.70	\$ 4.73	\$ 63.95	\$ 64.05	\$ 5.44

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$64.06	\$64.17	\$5.45	\$72.42	\$72.52	\$6.16	\$80.77	\$80.88	\$6.87	\$89.12	\$89.23	\$7.58
\$64.18	\$64.29	\$5.46	\$72.53	\$72.64	\$6.17	\$80.89	\$80.99	\$6.88	\$89.24	\$89.35	\$7.59
\$64.30	\$64.41	\$5.47	\$72.65	\$72.76	\$6.18	\$81.00	\$81.11	\$6.89	\$89.36	\$89.47	\$7.60
\$64.42	\$64.52	\$5.48	\$72.77	\$72.88	\$6.19	\$81.12	\$81.23	\$6.90	\$89.48	\$89.58	\$7.61
\$64.53	\$64.64	\$5.49	\$72.89	\$72.99	\$6.20	\$81.24	\$81.35	\$6.91	\$89.59	\$89.70	\$7.62
\$64.65	\$64.76	\$5.50	\$73.00	\$73.11	\$6.21	\$81.36	\$81.47	\$6.92	\$89.71	\$89.82	\$7.63
\$64.77	\$64.88	\$5.51	\$73.12	\$73.23	\$6.22	\$81.48	\$81.58	\$6.93	\$89.83	\$89.94	\$7.64
\$64.89	\$64.99	\$5.52	\$73.24	\$73.35	\$6.23	\$81.59	\$81.70	\$6.94	\$89.95	\$90.05	\$7.65
\$65.00	\$65.11	\$5.53	\$73.36	\$73.47	\$6.24	\$81.71	\$81.82	\$6.95	\$90.06	\$90.17	\$7.66
\$65.12	\$65.23	\$5.54	\$73.48	\$73.58	\$6.25	\$81.83	\$81.94	\$6.96	\$90.18	\$90.29	\$7.67
\$65.24	\$65.35	\$5.55	\$73.59	\$73.70	\$6.26	\$81.95	\$82.05	\$6.97	\$90.30	\$90.41	\$7.68
\$65.36	\$65.47	\$5.56	\$73.71	\$73.82	\$6.27	\$82.06	\$82.17	\$6.98	\$90.42	\$90.52	\$7.69
\$65.48	\$65.58	\$5.57	\$73.83	\$73.94	\$6.28	\$82.18	\$82.29	\$6.99	\$90.53	\$90.64	\$7.70
\$65.59	\$65.70	\$5.58	\$73.95	\$74.05	\$6.29	\$82.30	\$82.41	\$7.00	\$90.65	\$90.76	\$7.71
\$65.71	\$65.82	\$5.59	\$74.06	\$74.17	\$6.30	\$82.42	\$82.52	\$7.01	\$90.77	\$90.88	\$7.72
\$65.83	\$65.94	\$5.60	\$74.18	\$74.29	\$6.31	\$82.53	\$82.64	\$7.02	\$90.89	\$90.99	\$7.73
\$65.95	\$66.05	\$5.61	\$74.30	\$74.41	\$6.32	\$82.65	\$82.76	\$7.03	\$91.00	\$91.11	\$7.74
\$66.06	\$66.17	\$5.62	\$74.42	\$74.52	\$6.33	\$82.77	\$82.88	\$7.04	\$91.12	\$91.23	\$7.75
\$66.18	\$66.29	\$5.63	\$74.53	\$74.64	\$6.34	\$82.89	\$82.99	\$7.05	\$91.24	\$91.35	\$7.76
\$66.30	\$66.41	\$5.64	\$74.65	\$74.76	\$6.35	\$83.00	\$83.11	\$7.06	\$91.36	\$91.47	\$7.77
\$66.42	\$66.52	\$5.65	\$74.77	\$74.88	\$6.36	\$83.12	\$83.23	\$7.07	\$91.48	\$91.58	\$7.78
\$66.53	\$66.64	\$5.66	\$74.89	\$74.99	\$6.37	\$83.24	\$83.35	\$7.08	\$91.59	\$91.70	\$7.79
\$66.65	\$66.76	\$5.67	\$75.00	\$75.11	\$6.38	\$83.36	\$83.47	\$7.09	\$91.71	\$91.82	\$7.80
\$66.77	\$66.88	\$5.68	\$75.12	\$75.23	\$6.39	\$83.48	\$83.58	\$7.10	\$91.83	\$91.94	\$7.81
\$66.89	\$66.99	\$5.69	\$75.24	\$75.35	\$6.40	\$83.59	\$83.70	\$7.11	\$91.95	\$92.05	\$7.82
\$67.00	\$67.11	\$5.70	\$75.36	\$75.47	\$6.41	\$83.71	\$83.82	\$7.12	\$92.06	\$92.17	\$7.83
\$67.12	\$67.23	\$5.71	\$75.48	\$75.58	\$6.42	\$83.83	\$83.94	\$7.13	\$92.18	\$92.29	\$7.84
\$67.25	\$67.35	\$5.72	\$75.59	\$75.70	\$6.43	\$83.95	\$84.05	\$7.14	\$92.30	\$92.41	\$7.85
\$67.36	\$67.47	\$5.73	\$75.71	\$75.82	\$6.44	\$84.06	\$84.17	\$7.15	\$92.42	\$92.52	\$7.86
\$67.48	\$67.58	\$5.74	\$75.83	\$75.94	\$6.45	\$84.18	\$84.29	\$7.16	\$92.53	\$92.64	\$7.87
\$67.59	\$67.70	\$5.75	\$75.95	\$76.05	\$6.46	\$84.30	\$84.41	\$7.17	\$92.65	\$92.76	\$7.88
\$67.71	\$67.82	\$5.76	\$76.06	\$76.17	\$6.47	\$84.42	\$84.52	\$7.18	\$92.77	\$92.88	\$7.89
\$67.83	\$67.94	\$5.77	\$76.18	\$76.29	\$6.48	\$84.53	\$84.64	\$7.19	\$92.89	\$92.99	\$7.90
\$67.95	\$68.05	\$5.78	\$76.30	\$76.41	\$6.49	\$84.65	\$84.76	\$7.20	\$93.00	\$93.11	\$7.91
\$68.06	\$68.17	\$5.79	\$76.42	\$76.52	\$6.50	\$84.77	\$84.88	\$7.21	\$93.12	\$93.23	\$7.92
\$68.18	\$68.29	\$5.80	\$76.53	\$76.64	\$6.51	\$84.89	\$84.99	\$7.22	\$93.24	\$93.35	\$7.93
\$68.30	\$68.41	\$5.81	\$76.65	\$76.76	\$6.52	\$85.00	\$85.11	\$7.23	\$93.36	\$93.47	\$7.94
\$68.42	\$68.52	\$5.82	\$76.77	\$76.88	\$6.53	\$85.12	\$85.23	\$7.24	\$93.48	\$93.58	\$7.95
\$68.53	\$68.64	\$5.83	\$76.89	\$76.99	\$6.54	\$85.24	\$85.35	\$7.25	\$93.59	\$93.70	\$7.96
\$68.65	\$68.76	\$5.84	\$77.00	\$77.11	\$6.55	\$85.36	\$85.47	\$7.26	\$93.71	\$93.82	\$7.97
\$68.77	\$68.88	\$5.85	\$77.12	\$77.23	\$6.56	\$85.48	\$85.58	\$7.27	\$93.83	\$93.94	\$7.98
\$68.89	\$68.99	\$5.86	\$77.24	\$77.35	\$6.57	\$85.59	\$85.70	\$7.28	\$93.95	\$94.05	\$7.99
\$69.00	\$69.11	\$5.87	\$77.36	\$77.47	\$6.58	\$85.71	\$85.82	\$7.29	\$94.06	\$94.17	\$8.00
\$69.12	\$69.23	\$5.88	\$77.48	\$77.58	\$6.59	\$85.83	\$85.94	\$7.30	\$94.18	\$94.29	\$8.01
\$69.24	\$69.35	\$5.89	\$77.59	\$77.70	\$6.60	\$85.95	\$86.05	\$7.31	\$94.30	\$94.41	\$8.02
\$69.36	\$69.47	\$5.90	\$77.71	\$77.82	\$6.61	\$86.06	\$86.17	\$7.32	\$94.42	\$94.52	\$8.03
\$69.48	\$69.58	\$5.91	\$77.83	\$77.94	\$6.62	\$86.18	\$86.29	\$7.33	\$94.53	\$94.64	\$8.04
\$69.59	\$69.70	\$5.92	\$77.95	\$78.05	\$6.63	\$86.30	\$86.41	\$7.34	\$94.65	\$94.76	\$8.05
\$69.71	\$69.82	\$5.93	\$78.06	\$78.17	\$6.64	\$86.42	\$86.52	\$7.35	\$94.77	\$94.88	\$8.06
\$69.83	\$69.94	\$5.94	\$78.18	\$78.29	\$6.65	\$86.53	\$86.64	\$7.36	\$94.89	\$94.99	\$8.07
\$69.95	\$70.05	\$5.95	\$78.30	\$78.41	\$6.66	\$86.65	\$86.76	\$7.37	\$95.00	\$95.11	\$8.08
\$70.06	\$70.17	\$5.96	\$78.42	\$78.52	\$6.67	\$86.77	\$86.88	\$7.38	\$95.12	\$95.23	\$8.09
\$70.18	\$70.29	\$5.97	\$78.53	\$78.64	\$6.68	\$86.89	\$86.99	\$7.39	\$95.24	\$95.35	\$8.10
\$70.30	\$70.41	\$5.98	\$78.65	\$78.76	\$6.69	\$87.00	\$87.11	\$7.40	\$95.36	\$95.47	\$8.11
\$70.42	\$70.52	\$5.99	\$78.77	\$78.88	\$6.70	\$87.12	\$87.23	\$7.41	\$95.48	\$95.58	\$8.12
\$70.53	\$70.64	\$6.00	\$78.89	\$78.99	\$6.71	\$87.24	\$87.35	\$7.42	\$95.59	\$95.70	\$8.13
\$70.65	\$70.76	\$6.01	\$79.00	\$79.11	\$6.72	\$87.36	\$87.47	\$7.43	\$95.71	\$95.82	\$8.14
\$70.77	\$70.88	\$6.02	\$79.12	\$79.23	\$6.73	\$87.48	\$87.58	\$7.44	\$95.83	\$95.94	\$8.15
\$70.89	\$70.99	\$6.03	\$79.24	\$79.35	\$6.74	\$87.59	\$87.70	\$7.45	\$95.95	\$96.05	\$8.16
\$71.00	\$71.11	\$6.04	\$79.36	\$79.47	\$6.75	\$87.71	\$87.82	\$7.46	\$96.06	\$96.17	\$8.17
\$71.12	\$71.23	\$6.05	\$79.48	\$79.58	\$6.76	\$87.83	\$87.94	\$7.47	\$96.18	\$96.29	\$8.18
\$71.24	\$71.35	\$6.06	\$79.59	\$79.70	\$6.77	\$87.95	\$88.05	\$7.48	\$96.30	\$96.41	\$8.19
\$71.36	\$71.47	\$6.07	\$79.71	\$79.82	\$6.78	\$88.06	\$88.17	\$7.49	\$96.42	\$96.52	\$8.20
\$71.48	\$71.58	\$6.08	\$79.83	\$79.94	\$6.79	\$88.18	\$88.29	\$7.50	\$96.53	\$96.64	\$8.21
\$71.59	\$71.70	\$6.09	\$79.95	\$80.05	\$6.80	\$88.30	\$88.41	\$7.51	\$96.65	\$96.76	\$8.22
\$71.71	\$71.82	\$6.10	\$80.06	\$80.17	\$6.81	\$88.42	\$88.52	\$7.52	\$96.77	\$96.88	\$8.23
\$71.83	\$71.94	\$6.11	\$80.18	\$80.29	\$6.82	\$88.53	\$88.64	\$7.53	\$96.89	\$96.99	\$8.24
\$71.95	\$72.05	\$6.12	\$80.30	\$80.41	\$6.83	\$88.65	\$88.76	\$7.54	\$97.00	\$97.11	\$8.25
\$72.06	\$72.17	\$6.13	\$80.42	\$80.52	\$6.84	\$88.77	\$88.88	\$7.55	\$97.12	\$97.23	\$8.26
\$72.18	\$72.29	\$6.14	\$80.53	\$80.64	\$6.85	\$88.89	\$88.99	\$7.56	\$97.24	\$97.35	\$8.27
\$72.30	\$72.41	\$6.15	\$80.65	\$80.76	\$6.86	\$89.00	\$89.11	\$7.57	\$97.36	\$97.47	\$8.28

Price Range		Tax
\$ 97.48	\$97.58	\$8.29
\$ 97.59	\$97.70	\$8.30
\$ 97.71	\$97.82	\$8.31
\$ 97.83	\$97.94	\$8.32
\$ 97.95	\$98.05	\$8.33
\$ 98.06	\$98.17	\$8.34
\$ 98.18	\$98.29	\$8.35
\$ 98.30	\$98.41	\$8.36
\$ 98.42	\$98.52	\$8.37
\$ 98.53	\$98.64	\$8.38
\$ 98.65	\$98.76	\$8.39
\$ 98.77	\$98.88	\$8.40
\$ 98.89	\$98.99	\$8.41
\$ 99.00	\$99.11	\$8.42
\$ 99.12	\$99.23	\$8.43
\$ 99.24	\$99.35	\$8.44
\$ 99.36	\$99.47	\$8.45
\$ 99.48	\$99.58	\$8.46
\$ 99.59	\$99.70	\$8.47
\$ 99.71	\$99.82	\$8.48
\$ 99.83	\$99.94	\$8.49
\$ 99.95	\$100.05	\$8.50



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**9% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-D
(Rev. 10/14/09)
5102

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$ 0.11	\$ 0.16	\$ 0.01	\$ 7.28	\$ 7.38	\$ 0.66	\$ 14.50	\$ 14.61	\$ 1.31	\$ 21.73	\$ 21.83	\$ 1.96
\$ 0.17	\$ 0.27	\$ 0.02	\$ 7.39	\$ 7.49	\$ 0.67	\$ 14.62	\$ 14.72	\$ 1.32	\$ 21.84	\$ 21.94	\$ 1.97
\$ 0.28	\$ 0.38	\$ 0.03	\$ 7.50	\$ 7.61	\$ 0.68	\$ 14.73	\$ 14.83	\$ 1.33	\$ 21.95	\$ 22.05	\$ 1.98
\$ 0.39	\$ 0.49	\$ 0.04	\$ 7.62	\$ 7.72	\$ 0.69	\$ 14.84	\$ 14.94	\$ 1.34	\$ 22.06	\$ 22.16	\$ 1.99
\$ 0.50	\$ 0.61	\$ 0.05	\$ 7.73	\$ 7.83	\$ 0.70	\$ 14.95	\$ 15.05	\$ 1.35	\$ 22.17	\$ 22.27	\$ 2.00
\$ 0.62	\$ 0.72	\$ 0.06	\$ 7.84	\$ 7.94	\$ 0.71	\$ 15.06	\$ 15.16	\$ 1.36	\$ 22.28	\$ 22.38	\$ 2.01
\$ 0.73	\$ 0.83	\$ 0.07	\$ 7.95	\$ 8.05	\$ 0.72	\$ 15.17	\$ 15.27	\$ 1.37	\$ 22.39	\$ 22.49	\$ 2.02
\$ 0.84	\$ 0.94	\$ 0.08	\$ 8.06	\$ 8.16	\$ 0.73	\$ 15.28	\$ 15.38	\$ 1.38	\$ 22.50	\$ 22.61	\$ 2.03
\$ 0.95	\$ 1.05	\$ 0.09	\$ 8.17	\$ 8.27	\$ 0.74	\$ 15.39	\$ 15.49	\$ 1.39	\$ 22.62	\$ 22.72	\$ 2.04
\$ 1.06	\$ 1.16	\$ 0.10	\$ 8.28	\$ 8.38	\$ 0.75	\$ 15.50	\$ 15.61	\$ 1.40	\$ 22.73	\$ 22.83	\$ 2.05
\$ 1.17	\$ 1.27	\$ 0.11	\$ 8.39	\$ 8.49	\$ 0.76	\$ 15.62	\$ 15.72	\$ 1.41	\$ 22.84	\$ 22.94	\$ 2.06
\$ 1.28	\$ 1.38	\$ 0.12	\$ 8.50	\$ 8.61	\$ 0.77	\$ 15.73	\$ 15.83	\$ 1.42	\$ 22.95	\$ 23.05	\$ 2.07
\$ 1.39	\$ 1.49	\$ 0.13	\$ 8.62	\$ 8.72	\$ 0.78	\$ 15.84	\$ 15.94	\$ 1.43	\$ 23.06	\$ 23.16	\$ 2.08
\$ 1.50	\$ 1.61	\$ 0.14	\$ 8.73	\$ 8.83	\$ 0.79	\$ 15.95	\$ 16.05	\$ 1.44	\$ 23.17	\$ 23.27	\$ 2.09
\$ 1.62	\$ 1.72	\$ 0.15	\$ 8.84	\$ 8.94	\$ 0.80	\$ 16.06	\$ 16.16	\$ 1.45	\$ 23.28	\$ 23.38	\$ 2.10
\$ 1.73	\$ 1.83	\$ 0.16	\$ 8.95	\$ 9.05	\$ 0.81	\$ 16.17	\$ 16.27	\$ 1.46	\$ 23.39	\$ 23.49	\$ 2.11
\$ 1.84	\$ 1.94	\$ 0.17	\$ 9.06	\$ 9.16	\$ 0.82	\$ 16.28	\$ 16.38	\$ 1.47	\$ 23.50	\$ 23.61	\$ 2.12
\$ 1.95	\$ 2.05	\$ 0.18	\$ 9.17	\$ 9.27	\$ 0.83	\$ 16.39	\$ 16.49	\$ 1.48	\$ 23.62	\$ 23.72	\$ 2.13
\$ 2.06	\$ 2.16	\$ 0.19	\$ 9.28	\$ 9.38	\$ 0.84	\$ 16.50	\$ 16.61	\$ 1.49	\$ 23.73	\$ 23.83	\$ 2.14
\$ 2.17	\$ 2.27	\$ 0.20	\$ 9.39	\$ 9.49	\$ 0.85	\$ 16.62	\$ 16.72	\$ 1.50	\$ 23.84	\$ 23.94	\$ 2.15
\$ 2.28	\$ 2.38	\$ 0.21	\$ 9.50	\$ 9.61	\$ 0.86	\$ 16.73	\$ 16.83	\$ 1.51	\$ 23.95	\$ 24.05	\$ 2.16
\$ 2.39	\$ 2.49	\$ 0.22	\$ 9.62	\$ 9.72	\$ 0.87	\$ 16.84	\$ 16.94	\$ 1.52	\$ 24.06	\$ 24.16	\$ 2.17
\$ 2.50	\$ 2.61	\$ 0.23	\$ 9.73	\$ 9.83	\$ 0.88	\$ 16.95	\$ 17.05	\$ 1.53	\$ 24.17	\$ 24.27	\$ 2.18
\$ 2.62	\$ 2.72	\$ 0.24	\$ 9.84	\$ 9.94	\$ 0.89	\$ 17.06	\$ 17.16	\$ 1.54	\$ 24.28	\$ 24.38	\$ 2.19
\$ 2.73	\$ 2.83	\$ 0.25	\$ 9.95	\$ 10.05	\$ 0.90	\$ 17.17	\$ 17.27	\$ 1.55	\$ 24.39	\$ 24.49	\$ 2.20
\$ 2.84	\$ 2.94	\$ 0.26	\$ 10.06	\$ 10.16	\$ 0.91	\$ 17.28	\$ 17.38	\$ 1.56	\$ 24.50	\$ 24.61	\$ 2.21
\$ 2.95	\$ 3.05	\$ 0.27	\$ 10.17	\$ 10.27	\$ 0.92	\$ 17.39	\$ 17.49	\$ 1.57	\$ 24.62	\$ 24.72	\$ 2.22
\$ 3.06	\$ 3.16	\$ 0.28	\$ 10.28	\$ 10.38	\$ 0.93	\$ 17.50	\$ 17.61	\$ 1.58	\$ 24.73	\$ 24.83	\$ 2.23
\$ 3.17	\$ 3.27	\$ 0.29	\$ 10.39	\$ 10.49	\$ 0.94	\$ 17.62	\$ 17.72	\$ 1.59	\$ 24.84	\$ 24.94	\$ 2.24
\$ 3.28	\$ 3.38	\$ 0.30	\$ 10.50	\$ 10.61	\$ 0.95	\$ 17.73	\$ 17.83	\$ 1.60	\$ 24.95	\$ 25.05	\$ 2.25
\$ 3.39	\$ 3.49	\$ 0.31	\$ 10.62	\$ 10.72	\$ 0.96	\$ 17.84	\$ 17.94	\$ 1.61	\$ 25.06	\$ 25.16	\$ 2.26
\$ 3.50	\$ 3.61	\$ 0.32	\$ 10.73	\$ 10.83	\$ 0.97	\$ 17.95	\$ 18.05	\$ 1.62	\$ 25.17	\$ 25.27	\$ 2.27
\$ 3.62	\$ 3.72	\$ 0.33	\$ 10.84	\$ 10.94	\$ 0.98	\$ 18.06	\$ 18.16	\$ 1.63	\$ 25.28	\$ 25.38	\$ 2.28
\$ 3.73	\$ 3.83	\$ 0.34	\$ 10.95	\$ 11.05	\$ 0.99	\$ 18.17	\$ 18.27	\$ 1.64	\$ 25.39	\$ 25.49	\$ 2.29
\$ 3.84	\$ 3.94	\$ 0.35	\$ 11.06	\$ 11.16	\$ 1.00	\$ 18.28	\$ 18.38	\$ 1.65	\$ 25.50	\$ 25.61	\$ 2.30
\$ 3.95	\$ 4.05	\$ 0.36	\$ 11.17	\$ 11.27	\$ 1.01	\$ 18.39	\$ 18.49	\$ 1.66	\$ 25.62	\$ 25.72	\$ 2.31
\$ 4.06	\$ 4.16	\$ 0.37	\$ 11.28	\$ 11.38	\$ 1.02	\$ 18.50	\$ 18.61	\$ 1.67	\$ 25.73	\$ 25.83	\$ 2.32
\$ 4.17	\$ 4.27	\$ 0.38	\$ 11.39	\$ 11.49	\$ 1.03	\$ 18.62	\$ 18.72	\$ 1.68	\$ 25.84	\$ 25.94	\$ 2.33
\$ 4.28	\$ 4.38	\$ 0.39	\$ 11.50	\$ 11.61	\$ 1.04	\$ 18.73	\$ 18.83	\$ 1.69	\$ 25.95	\$ 26.05	\$ 2.34
\$ 4.39	\$ 4.49	\$ 0.40	\$ 11.62	\$ 11.72	\$ 1.05	\$ 18.84	\$ 18.94	\$ 1.70	\$ 26.06	\$ 26.16	\$ 2.35
\$ 4.50	\$ 4.61	\$ 0.41	\$ 11.73	\$ 11.83	\$ 1.06	\$ 18.95	\$ 19.05	\$ 1.71	\$ 26.17	\$ 26.27	\$ 2.36
\$ 4.62	\$ 4.72	\$ 0.42	\$ 11.84	\$ 11.94	\$ 1.07	\$ 19.06	\$ 19.16	\$ 1.72	\$ 26.28	\$ 26.38	\$ 2.37
\$ 4.73	\$ 4.83	\$ 0.43	\$ 11.95	\$ 12.05	\$ 1.08	\$ 19.17	\$ 19.27	\$ 1.73	\$ 26.39	\$ 26.49	\$ 2.38
\$ 4.84	\$ 4.94	\$ 0.44	\$ 12.06	\$ 12.16	\$ 1.09	\$ 19.28	\$ 19.38	\$ 1.74	\$ 26.50	\$ 26.61	\$ 2.39
\$ 4.95	\$ 5.05	\$ 0.45	\$ 12.17	\$ 12.27	\$ 1.10	\$ 19.39	\$ 19.49	\$ 1.75	\$ 26.62	\$ 26.72	\$ 2.40
\$ 5.06	\$ 5.16	\$ 0.46	\$ 12.28	\$ 12.38	\$ 1.11	\$ 19.50	\$ 19.61	\$ 1.76	\$ 26.73	\$ 26.83	\$ 2.41
\$ 5.17	\$ 5.27	\$ 0.47	\$ 12.39	\$ 12.49	\$ 1.12	\$ 19.62	\$ 19.72	\$ 1.77	\$ 26.84	\$ 26.94	\$ 2.42
\$ 5.28	\$ 5.38	\$ 0.48	\$ 12.50	\$ 12.61	\$ 1.13	\$ 19.73	\$ 19.83	\$ 1.78	\$ 26.95	\$ 27.05	\$ 2.43
\$ 5.39	\$ 5.49	\$ 0.49	\$ 12.62	\$ 12.72	\$ 1.14	\$ 19.84	\$ 19.94	\$ 1.79	\$ 27.06	\$ 27.16	\$ 2.44
\$ 5.50	\$ 5.61	\$ 0.50	\$ 12.73	\$ 12.83	\$ 1.15	\$ 19.95	\$ 20.05	\$ 1.80	\$ 27.17	\$ 27.27	\$ 2.45
\$ 5.62	\$ 5.72	\$ 0.51	\$ 12.84	\$ 12.94	\$ 1.16	\$ 20.06	\$ 20.16	\$ 1.81	\$ 27.28	\$ 27.38	\$ 2.46
\$ 5.73	\$ 5.83	\$ 0.52	\$ 12.95	\$ 13.05	\$ 1.17	\$ 20.17	\$ 20.27	\$ 1.82	\$ 27.39	\$ 27.49	\$ 2.47
\$ 5.84	\$ 5.94	\$ 0.53	\$ 13.06	\$ 13.16	\$ 1.18	\$ 20.28	\$ 20.38	\$ 1.83	\$ 27.50	\$ 27.61	\$ 2.48
\$ 5.95	\$ 6.05	\$ 0.54	\$ 13.17	\$ 13.27	\$ 1.19	\$ 20.39	\$ 20.49	\$ 1.84	\$ 27.62	\$ 27.72	\$ 2.49
\$ 6.06	\$ 6.16	\$ 0.55	\$ 13.28	\$ 13.38	\$ 1.20	\$ 20.50	\$ 20.61	\$ 1.85	\$ 27.73	\$ 27.83	\$ 2.50
\$ 6.17	\$ 6.27	\$ 0.56	\$ 13.39	\$ 13.49	\$ 1.21	\$ 20.62	\$ 20.72	\$ 1.86	\$ 27.84	\$ 27.94	\$ 2.51
\$ 6.28	\$ 2.38	\$ 0.57	\$ 13.50	\$ 13.61	\$ 1.22	\$ 20.73	\$ 20.83	\$ 1.87	\$ 27.95	\$ 28.05	\$ 2.52
\$ 6.39	\$ 6.49	\$ 0.58	\$ 13.62	\$ 13.72	\$ 1.23	\$ 20.84	\$ 20.94	\$ 1.88	\$ 28.06	\$ 28.16	\$ 2.53
\$ 6.50	\$ 6.61	\$ 0.59	\$ 13.73	\$ 13.83	\$ 1.24	\$ 20.95	\$ 21.05	\$ 1.89	\$ 28.17	\$ 28.27	\$ 2.54
\$ 6.62	\$ 6.72	\$ 0.60	\$ 13.84	\$ 13.94	\$ 1.25	\$ 21.06	\$ 21.16	\$ 1.90	\$ 28.28	\$ 28.38	\$ 2.55
\$ 6.73	\$ 6.83	\$ 0.61	\$ 13.95	\$ 14.05	\$ 1.26	\$ 21.17	\$ 21.27	\$ 1.91	\$ 28.39	\$ 28.49	\$ 2.56
\$ 6.84	\$ 6.94	\$ 0.62	\$ 14.06	\$ 14.16	\$ 1.27	\$ 21.28	\$ 21.38	\$ 1.92	\$ 28.50	\$ 28.61	\$ 2.57
\$ 6.95	\$ 7.05	\$ 0.63	\$ 14.17	\$ 14.27	\$ 1.28	\$ 21.39	\$ 21.49	\$ 1.93	\$ 28.62	\$ 28.72	\$ 2.58
\$ 7.06	\$ 7.16	\$ 0.64	\$ 14.28	\$ 14.38	\$ 1.29	\$ 21.50	\$ 21.61	\$ 1.94	\$ 28.73	\$ 28.83	\$ 2.59
\$ 7.17	\$ 7.27	\$ 0.65	\$ 14.39	\$ 14.49	\$ 1.30	\$ 21.62	\$ 21.72	\$ 1.95	\$ 28.84	\$ 28.94	\$ 2.60

Price Range			Tax			Price Range			Tax			Price Range			Tax		
\$28.95	\$29.05	\$2.61	\$36.73	\$36.83	\$3.31	\$44.50	\$44.61	\$4.01	\$52.28	\$52.38	\$4.71						
\$29.06	\$29.16	\$2.62	\$36.84	\$36.94	\$3.32	\$44.62	\$44.72	\$4.02	\$52.39	\$52.49	\$4.72						
\$29.17	\$29.27	\$2.63	\$36.95	\$37.05	\$3.33	\$44.73	\$44.83	\$4.03	\$52.50	\$52.61	\$4.73						
\$29.28	\$29.38	\$2.64	\$37.06	\$37.16	\$3.34	\$44.84	\$44.94	\$4.04	\$52.62	\$52.72	\$4.74						
\$29.39	\$29.49	\$2.65	\$37.17	\$37.27	\$3.35	\$44.95	\$45.05	\$4.05	\$52.73	\$52.83	\$4.75						
\$29.50	\$29.61	\$2.66	\$37.28	\$37.38	\$3.36	\$45.06	\$45.16	\$4.06	\$52.84	\$52.94	\$4.76						
\$29.62	\$29.72	\$2.67	\$37.39	\$37.49	\$3.37	\$45.17	\$45.27	\$4.07	\$52.95	\$53.05	\$4.77						
\$29.73	\$29.83	\$2.68	\$37.50	\$37.61	\$3.38	\$45.28	\$45.38	\$4.08	\$53.06	\$53.16	\$4.78						
\$29.84	\$29.94	\$2.69	\$37.62	\$37.72	\$3.39	\$45.39	\$45.49	\$4.09	\$53.17	\$53.27	\$4.79						
\$29.95	\$30.05	\$2.70	\$37.73	\$37.83	\$3.40	\$45.50	\$45.61	\$4.10	\$53.28	\$53.38	\$4.80						
\$30.06	\$30.16	\$2.71	\$37.84	\$37.94	\$3.41	\$45.62	\$45.72	\$4.11	\$53.39	\$53.49	\$4.81						
\$30.17	\$30.27	\$2.72	\$37.95	\$38.05	\$3.42	\$45.73	\$45.83	\$4.12	\$53.50	\$53.61	\$4.82						
\$30.28	\$30.38	\$2.73	\$38.06	\$38.16	\$3.43	\$45.84	\$45.94	\$4.13	\$53.62	\$53.72	\$4.83						
\$30.39	\$30.49	\$2.74	\$38.17	\$38.27	\$3.44	\$45.95	\$46.05	\$4.14	\$53.73	\$53.83	\$4.84						
\$30.50	\$30.61	\$2.75	\$38.28	\$38.38	\$3.45	\$46.06	\$46.16	\$4.15	\$53.84	\$53.94	\$4.85						
\$30.62	\$30.72	\$2.76	\$38.39	\$38.49	\$3.46	\$46.17	\$46.27	\$4.16	\$53.95	\$54.05	\$4.86						
\$30.73	\$30.83	\$2.77	\$38.50	\$38.61	\$3.47	\$46.28	\$46.38	\$4.17	\$54.06	\$54.16	\$4.87						
\$30.84	\$30.94	\$2.78	\$38.62	\$38.72	\$3.48	\$46.39	\$46.49	\$4.18	\$54.17	\$54.27	\$4.88						
\$30.95	\$31.05	\$2.79	\$38.73	\$38.83	\$3.49	\$46.50	\$46.61	\$4.19	\$54.28	\$54.38	\$4.89						
\$31.06	\$31.16	\$2.80	\$38.84	\$38.94	\$3.50	\$46.62	\$46.72	\$4.20	\$54.39	\$54.49	\$4.90						
\$31.17	\$31.27	\$2.81	\$38.95	\$39.05	\$3.51	\$46.73	\$46.83	\$4.21	\$54.50	\$54.61	\$4.91						
\$31.28	\$31.38	\$2.82	\$39.06	\$39.16	\$3.52	\$46.84	\$46.94	\$4.22	\$54.62	\$54.72	\$4.92						
\$31.39	\$31.49	\$2.83	\$39.17	\$39.27	\$3.53	\$46.95	\$47.05	\$4.23	\$54.73	\$54.83	\$4.93						
\$31.50	\$31.61	\$2.84	\$39.28	\$39.38	\$3.54	\$47.06	\$47.16	\$4.24	\$54.84	\$54.94	\$4.94						
\$31.62	\$31.72	\$2.85	\$39.39	\$39.49	\$3.55	\$47.17	\$47.27	\$4.25	\$54.95	\$55.05	\$4.95						
\$31.73	\$31.83	\$2.86	\$39.50	\$39.61	\$3.56	\$47.28	\$47.38	\$4.26	\$55.06	\$55.16	\$4.96						
\$31.84	\$31.94	\$2.87	\$39.62	\$39.72	\$3.57	\$47.39	\$47.49	\$4.27	\$55.17	\$55.27	\$4.97						
\$31.95	\$32.05	\$2.88	\$39.73	\$39.83	\$3.58	\$47.50	\$47.61	\$4.28	\$55.28	\$55.38	\$4.98						
\$32.06	\$32.16	\$2.89	\$39.84	\$39.94	\$3.59	\$47.62	\$47.72	\$4.29	\$55.39	\$55.49	\$4.99						
\$32.17	\$32.27	\$2.90	\$39.95	\$40.05	\$3.60	\$47.73	\$47.83	\$4.30	\$55.50	\$55.61	\$5.00						
\$32.28	\$32.38	\$2.91	\$40.06	\$40.16	\$3.61	\$47.84	\$47.94	\$4.31	\$55.62	\$55.72	\$5.01						
\$32.39	\$32.49	\$2.92	\$40.17	\$40.27	\$3.62	\$47.95	\$48.05	\$4.32	\$55.73	\$55.83	\$5.02						
\$32.50	\$32.61	\$2.93	\$40.28	\$40.38	\$3.63	\$48.06	\$48.16	\$4.33	\$55.84	\$55.94	\$5.03						
\$32.62	\$32.72	\$2.94	\$40.39	\$40.49	\$3.64	\$48.17	\$48.27	\$4.34	\$55.95	\$56.05	\$5.04						
\$32.73	\$32.83	\$2.95	\$40.50	\$40.61	\$3.65	\$48.28	\$48.38	\$4.35	\$56.06	\$56.16	\$5.05						
\$32.84	\$32.94	\$2.96	\$40.62	\$40.72	\$3.66	\$48.39	\$48.49	\$4.36	\$56.17	\$56.27	\$5.06						
\$32.95	\$33.05	\$2.97	\$40.73	\$40.83	\$3.67	\$48.50	\$48.61	\$4.37	\$56.28	\$56.38	\$5.07						
\$33.06	\$33.16	\$2.98	\$40.84	\$40.94	\$3.68	\$48.62	\$48.72	\$4.38	\$56.39	\$56.49	\$5.08						
\$33.17	\$33.27	\$2.99	\$40.95	\$41.05	\$3.69	\$48.73	\$48.83	\$4.39	\$56.50	\$56.61	\$5.09						
\$33.28	\$33.38	\$3.00	\$41.06	\$41.16	\$3.70	\$48.84	\$48.94	\$4.40	\$56.62	\$56.72	\$5.10						
\$33.39	\$33.49	\$3.01	\$41.17	\$41.27	\$3.71	\$48.95	\$49.05	\$4.41	\$56.73	\$56.83	\$5.11						
\$33.50	\$33.61	\$3.02	\$41.28	\$41.38	\$3.72	\$49.06	\$49.16	\$4.42	\$56.84	\$56.94	\$5.12						
\$33.62	\$33.72	\$3.03	\$41.39	\$41.49	\$3.73	\$49.17	\$49.27	\$4.43	\$56.95	\$57.05	\$5.13						
\$33.73	\$33.83	\$3.04	\$41.50	\$41.61	\$3.74	\$49.28	\$49.38	\$4.44	\$57.06	\$57.16	\$5.14						
\$33.84	\$33.94	\$3.05	\$41.62	\$41.72	\$3.75	\$49.39	\$49.49	\$4.45	\$57.17	\$57.27	\$5.15						
\$33.95	\$34.05	\$3.06	\$41.73	\$41.83	\$3.76	\$49.50	\$49.61	\$4.46	\$57.28	\$57.38	\$5.16						
\$34.06	\$34.16	\$3.07	\$41.84	\$41.94	\$3.77	\$49.62	\$49.72	\$4.47	\$57.39	\$57.49	\$5.17						
\$34.17	\$34.27	\$3.08	\$41.95	\$42.05	\$3.78	\$49.73	\$49.83	\$4.48	\$57.50	\$57.61	\$5.18						
\$34.28	\$34.38	\$3.09	\$42.06	\$42.16	\$3.79	\$49.84	\$49.94	\$4.49	\$57.62	\$57.72	\$5.19						
\$34.39	\$34.49	\$3.10	\$42.17	\$42.27	\$3.80	\$49.95	\$50.05	\$4.50	\$57.73	\$57.83	\$5.20						
\$34.50	\$34.61	\$3.11	\$42.28	\$42.38	\$3.81	\$50.06	\$50.16	\$4.51	\$57.84	\$57.94	\$5.21						
\$34.62	\$34.72	\$3.12	\$42.39	\$42.49	\$3.82	\$50.17	\$50.27	\$4.52	\$57.95	\$58.05	\$5.22						
\$34.73	\$34.83	\$3.13	\$42.50	\$42.61	\$3.83	\$50.28	\$50.38	\$4.53	\$58.06	\$58.16	\$5.23						
\$34.84	\$34.94	\$3.14	\$42.62	\$42.72	\$3.84	\$50.39	\$50.49	\$4.54	\$58.17	\$58.27	\$5.24						
\$34.95	\$35.05	\$3.15	\$42.73	\$42.83	\$3.85	\$50.50	\$50.61	\$4.55	\$58.28	\$58.38	\$5.25						
\$35.06	\$35.16	\$3.16	\$42.84	\$42.94	\$3.86	\$50.62	\$50.72	\$4.56	\$58.39	\$58.49	\$5.26						
\$35.17	\$35.27	\$3.17	\$42.95	\$43.05	\$3.87	\$50.73	\$50.83	\$4.57	\$58.50	\$58.61	\$5.27						
\$35.28	\$35.38	\$3.18	\$43.06	\$43.16	\$3.88	\$50.84	\$50.94	\$4.58	\$58.62	\$58.72	\$5.28						
\$35.39	\$35.49	\$3.19	\$43.17	\$43.27	\$3.89	\$50.95	\$51.05	\$4.59	\$58.73	\$58.83	\$5.29						
\$35.50	\$35.61	\$3.20	\$43.28	\$43.38	\$3.90	\$51.06	\$51.16	\$4.60	\$58.84	\$58.94	\$5.30						
\$35.62	\$35.72	\$3.21	\$43.39	\$43.49	\$3.91	\$51.17	\$51.27	\$4.61	\$58.95	\$59.05	\$5.31						
\$35.73	\$35.83	\$3.22	\$43.50	\$43.61	\$3.92	\$51.28	\$51.38	\$4.62	\$59.06	\$59.16	\$5.32						
\$35.84	\$35.94	\$3.23	\$43.62	\$43.72	\$3.93	\$51.39	\$51.49	\$4.63	\$59.17	\$59.27	\$5.33						
\$35.95	\$36.05	\$3.24	\$43.73	\$43.83	\$3.94	\$51.50	\$51.61	\$4.64	\$59.28	\$59.38	\$5.34						
\$36.06	\$36.16	\$3.25	\$43.84	\$43.94	\$3.95	\$51.62	\$51.72	\$4.65	\$59.39	\$59.49	\$5.35						
\$36.17	\$36.27	\$3.26	\$43.95	\$44.05	\$3.96	\$51.73	\$51.83	\$4.66	\$59.50	\$59.61	\$5.36						
\$36.28	\$36.38	\$3.27	\$44.06	\$44.16	\$3.97	\$51.84	\$51.94	\$4.67	\$59.62	\$59.72	\$5.37						
\$36.39	\$36.49	\$3.28	\$44.17	\$44.27	\$3.98	\$51.95	\$52.05	\$4.68	\$59.73	\$59.83	\$5.38						
\$36.50	\$36.61	\$3.29	\$44.28	\$44.38	\$3.99	\$52.06	\$52.16	\$4.69	\$59.84	\$59.94	\$5.39						
\$36.62	\$36.72	\$3.30	\$44.39	\$44.49	\$4.00	\$52.17	\$52.27	\$4.70	\$59.95	\$60.05	\$5.40						

Price Range		Tax									
\$60.06	\$60.16	\$5.41	\$67.84	\$67.94	\$6.11	\$75.62	\$75.72	\$6.81	\$83.39	\$83.49	\$7.51
\$60.17	\$60.27	\$5.42	\$67.95	\$68.05	\$6.12	\$75.73	\$75.83	\$6.82	\$83.50	\$83.61	\$7.52
\$60.28	\$60.38	\$5.43	\$68.06	\$68.16	\$6.13	\$75.84	\$75.94	\$6.83	\$83.62	\$83.72	\$7.53
\$60.39	\$60.49	\$5.44	\$68.17	\$68.27	\$6.14	\$75.95	\$76.05	\$6.84	\$83.73	\$83.83	\$7.54
\$60.50	\$60.61	\$5.45	\$68.28	\$68.38	\$6.15	\$76.06	\$76.16	\$6.85	\$83.84	\$83.94	\$7.55
\$60.62	\$60.72	\$5.46	\$68.39	\$68.49	\$6.16	\$76.17	\$76.27	\$6.86	\$83.95	\$84.05	\$7.56
\$60.73	\$60.83	\$5.47	\$68.50	\$68.61	\$6.17	\$76.28	\$76.38	\$6.87	\$84.06	\$84.16	\$7.57
\$60.84	\$60.94	\$5.48	\$68.62	\$68.72	\$6.18	\$76.39	\$76.49	\$6.88	\$84.17	\$84.27	\$7.58
\$60.95	\$61.05	\$5.49	\$68.73	\$68.83	\$6.19	\$76.50	\$76.61	\$6.89	\$84.28	\$84.38	\$7.59
\$61.06	\$61.16	\$5.50	\$68.84	\$68.94	\$6.20	\$76.62	\$76.72	\$6.90	\$84.39	\$84.49	\$7.60
\$61.17	\$61.27	\$5.51	\$68.95	\$69.05	\$6.21	\$76.73	\$76.83	\$6.91	\$84.50	\$84.61	\$7.61
\$61.28	\$61.38	\$5.52	\$69.06	\$69.16	\$6.22	\$76.84	\$76.94	\$6.92	\$84.62	\$84.72	\$7.62
\$61.39	\$61.49	\$5.53	\$69.17	\$69.27	\$6.23	\$76.95	\$77.05	\$6.93	\$84.73	\$84.83	\$7.63
\$61.50	\$61.61	\$5.54	\$69.28	\$69.38	\$6.24	\$77.06	\$77.16	\$6.94	\$84.84	\$84.94	\$7.64
\$61.62	\$61.72	\$5.55	\$69.39	\$69.49	\$6.25	\$77.17	\$77.27	\$6.95	\$84.95	\$85.05	\$7.65
\$61.73	\$61.83	\$5.56	\$69.50	\$69.61	\$6.26	\$77.28	\$77.38	\$6.96	\$85.06	\$85.16	\$7.66
\$61.84	\$61.94	\$5.57	\$69.62	\$69.72	\$6.27	\$77.39	\$77.49	\$6.97	\$85.17	\$85.27	\$7.67
\$61.95	\$62.05	\$5.58	\$69.73	\$69.83	\$6.28	\$77.50	\$77.61	\$6.98	\$85.28	\$85.38	\$7.68
\$62.06	\$62.16	\$5.59	\$69.84	\$69.94	\$6.29	\$77.62	\$77.72	\$6.99	\$85.39	\$85.49	\$7.69
\$62.17	\$62.27	\$5.60	\$69.95	\$70.05	\$6.30	\$77.73	\$77.83	\$7.00	\$85.50	\$85.61	\$7.70
\$62.28	\$62.38	\$5.61	\$70.06	\$70.16	\$6.31	\$77.84	\$77.94	\$7.01	\$85.62	\$85.72	\$7.71
\$62.39	\$62.49	\$5.62	\$70.17	\$70.27	\$6.32	\$77.95	\$78.05	\$7.02	\$85.73	\$85.83	\$7.72
\$62.50	\$62.61	\$5.63	\$70.28	\$70.38	\$6.33	\$78.06	\$78.16	\$7.03	\$85.84	\$85.94	\$7.73
\$62.62	\$62.72	\$5.64	\$70.39	\$70.49	\$6.34	\$78.17	\$78.27	\$7.04	\$85.95	\$86.05	\$7.74
\$62.73	\$62.83	\$5.65	\$70.50	\$70.61	\$6.35	\$78.28	\$78.38	\$7.05	\$86.06	\$86.16	\$7.75
\$62.84	\$62.94	\$5.66	\$70.62	\$70.72	\$6.36	\$78.39	\$78.49	\$7.06	\$86.17	\$86.27	\$7.76
\$62.95	\$63.05	\$5.67	\$70.73	\$70.83	\$6.37	\$78.50	\$78.61	\$7.07	\$86.28	\$86.38	\$7.77
\$63.06	\$63.16	\$5.68	\$70.84	\$70.94	\$6.38	\$78.62	\$78.72	\$7.08	\$86.39	\$86.49	\$7.78
\$63.17	\$63.27	\$5.69	\$70.95	\$71.05	\$6.39	\$78.73	\$78.83	\$7.09	\$86.50	\$86.61	\$7.79
\$63.28	\$63.38	\$5.70	\$71.06	\$71.16	\$6.40	\$78.84	\$78.94	\$7.10	\$86.62	\$86.72	\$7.80
\$63.39	\$63.49	\$5.71	\$71.17	\$71.27	\$6.41	\$78.95	\$79.05	\$7.11	\$86.73	\$86.83	\$7.81
\$63.50	\$63.61	\$5.72	\$71.28	\$71.38	\$6.42	\$79.06	\$79.16	\$7.12	\$86.84	\$86.94	\$7.82
\$63.62	\$63.72	\$5.73	\$71.39	\$71.49	\$6.43	\$79.17	\$79.27	\$7.13	\$86.95	\$87.05	\$7.83
\$63.73	\$63.83	\$5.74	\$71.50	\$71.61	\$6.44	\$79.28	\$79.38	\$7.14	\$87.06	\$87.16	\$7.84
\$63.84	\$63.94	\$5.75	\$71.62	\$71.72	\$6.45	\$79.39	\$79.49	\$7.15	\$87.17	\$87.27	\$7.85
\$63.95	\$64.05	\$5.76	\$71.73	\$71.83	\$6.46	\$79.50	\$79.61	\$7.16	\$87.28	\$87.38	\$7.86
\$64.06	\$64.16	\$5.77	\$71.84	\$71.94	\$6.47	\$79.62	\$79.72	\$7.17	\$87.39	\$87.49	\$7.87
\$64.17	\$64.27	\$5.78	\$71.95	\$72.05	\$6.48	\$79.73	\$79.83	\$7.18	\$87.50	\$87.61	\$7.88
\$64.28	\$64.38	\$5.79	\$72.06	\$72.16	\$6.49	\$79.84	\$79.94	\$7.19	\$87.62	\$87.72	\$7.89
\$64.39	\$64.49	\$5.80	\$72.17	\$72.27	\$6.50	\$79.95	\$80.05	\$7.20	\$87.73	\$87.83	\$7.90
\$64.50	\$64.61	\$5.81	\$72.28	\$72.38	\$6.51	\$80.06	\$80.16	\$7.21	\$87.84	\$87.94	\$7.91
\$64.62	\$64.72	\$5.82	\$72.39	\$72.49	\$6.52	\$80.17	\$80.27	\$7.22	\$87.95	\$88.05	\$7.92
\$64.73	\$64.83	\$5.83	\$72.50	\$72.61	\$6.53	\$80.28	\$80.38	\$7.23	\$88.06	\$88.16	\$7.93
\$64.84	\$64.94	\$5.84	\$72.62	\$72.72	\$6.54	\$80.39	\$80.49	\$7.24	\$88.17	\$88.27	\$7.94
\$64.95	\$65.05	\$5.85	\$72.73	\$72.83	\$6.55	\$80.50	\$80.61	\$7.25	\$88.28	\$88.38	\$7.95
\$65.06	\$65.16	\$5.86	\$72.84	\$72.94	\$6.56	\$80.62	\$80.72	\$7.26	\$88.39	\$88.49	\$7.96
\$65.17	\$65.27	\$5.87	\$72.95	\$73.05	\$6.57	\$80.73	\$80.83	\$7.27	\$88.50	\$88.61	\$7.97
\$65.28	\$65.38	\$5.88	\$73.06	\$73.16	\$6.58	\$80.84	\$80.94	\$7.28	\$88.62	\$88.72	\$7.98
\$65.39	\$65.49	\$5.89	\$73.17	\$73.27	\$6.59	\$80.95	\$81.05	\$7.29	\$88.73	\$88.83	\$7.99
\$65.50	\$65.61	\$5.90	\$73.28	\$73.38	\$6.60	\$81.06	\$81.16	\$7.30	\$88.84	\$88.94	\$8.00
\$65.62	\$65.72	\$5.91	\$73.39	\$73.49	\$6.61	\$81.17	\$81.27	\$7.31	\$88.95	\$89.05	\$8.01
\$65.73	\$65.83	\$5.92	\$73.50	\$73.61	\$6.62	\$81.28	\$81.38	\$7.32	\$89.06	\$89.16	\$8.02
\$65.84	\$65.94	\$5.93	\$73.62	\$73.72	\$6.63	\$81.39	\$81.49	\$7.33	\$89.17	\$89.27	\$8.03
\$65.95	\$66.05	\$5.94	\$73.73	\$73.83	\$6.64	\$81.50	\$81.61	\$7.34	\$89.28	\$89.38	\$8.04
\$66.06	\$66.16	\$5.95	\$73.84	\$73.94	\$6.65	\$81.62	\$81.72	\$7.35	\$89.39	\$89.49	\$8.05
\$66.17	\$66.27	\$5.96	\$73.95	\$74.05	\$6.66	\$81.73	\$81.83	\$7.36	\$89.50	\$89.61	\$8.06
\$66.28	\$66.38	\$5.97	\$74.06	\$74.16	\$6.67	\$81.84	\$81.94	\$7.37	\$89.62	\$89.72	\$8.07
\$66.39	\$66.49	\$5.98	\$74.17	\$74.27	\$6.68	\$81.95	\$82.05	\$7.38	\$89.73	\$89.83	\$8.08
\$66.50	\$66.61	\$5.99	\$74.28	\$74.38	\$6.69	\$82.06	\$82.16	\$7.39	\$89.84	\$89.94	\$8.09
\$66.62	\$66.72	\$6.00	\$74.39	\$74.49	\$6.70	\$82.17	\$82.27	\$7.40	\$89.95	\$90.05	\$8.10
\$66.73	\$66.83	\$6.01	\$74.50	\$74.61	\$6.71	\$82.28	\$82.38	\$7.41	\$90.06	\$90.16	\$8.11
\$66.84	\$66.94	\$6.02	\$74.62	\$74.72	\$6.72	\$82.39	\$82.49	\$7.42	\$90.17	\$90.27	\$8.12
\$66.95	\$67.05	\$6.03	\$74.73	\$74.83	\$6.73	\$82.50	\$82.61	\$7.43	\$90.28	\$90.38	\$8.13
\$67.06	\$67.16	\$6.04	\$74.84	\$74.94	\$6.74	\$82.62	\$82.72	\$7.44	\$90.39	\$90.49	\$8.14
\$67.17	\$67.27	\$6.05	\$74.95	\$75.05	\$6.75	\$82.73	\$82.83	\$7.45	\$90.50	\$90.61	\$8.15
\$67.28	\$67.38	\$6.06	\$75.06	\$75.16	\$6.76	\$82.84	\$82.94	\$7.46	\$90.62	\$90.72	\$8.16
\$67.39	\$67.49	\$6.07	\$75.17	\$75.27	\$6.77	\$82.95	\$83.05	\$7.47	\$90.73	\$90.83	\$8.17
\$67.50	\$67.61	\$6.08	\$75.28	\$75.38	\$6.78	\$83.06	\$83.16	\$7.48	\$90.84	\$90.94	\$8.18
\$67.62	\$67.72	\$6.09	\$75.39	\$75.49	\$6.79	\$83.17	\$83.27	\$7.49	\$90.95	\$91.05	\$8.19
\$67.73	\$67.83	\$6.10	\$75.50	\$75.61	\$6.80	\$83.28	\$83.38	\$7.50	\$91.06	\$91.16	\$8.20

Price Range	Tax
\$ 91.17	\$ 8.21
\$ 91.28	\$ 8.22
\$ 91.39	\$ 8.23
\$ 91.50	\$ 8.24
\$ 91.62	\$ 8.25
\$ 91.73	\$ 8.26
\$ 91.84	\$ 8.27
\$ 91.95	\$ 8.28
\$ 92.06	\$ 8.29
\$ 92.17	\$ 8.30
\$ 92.28	\$ 8.31
\$ 92.39	\$ 8.32
\$ 92.50	\$ 8.33
\$ 92.62	\$ 8.34
\$ 92.73	\$ 8.35
\$ 92.84	\$ 8.36
\$ 92.95	\$ 8.37
\$ 93.06	\$ 8.38
\$ 93.17	\$ 8.39
\$ 93.28	\$ 8.40
\$ 93.39	\$ 8.41
\$ 93.50	\$ 8.42
\$ 93.62	\$ 8.43
\$ 93.73	\$ 8.44
\$ 93.84	\$ 8.45
\$ 93.95	\$ 8.46
\$ 94.06	\$ 8.47
\$ 94.17	\$ 8.48
\$ 94.28	\$ 8.49
\$ 94.39	\$ 8.50
\$ 94.50	\$ 8.51
\$ 94.62	\$ 8.52
\$ 94.73	\$ 8.53
\$ 94.84	\$ 8.54
\$ 94.95	\$ 8.55
\$ 95.06	\$ 8.56
\$ 95.17	\$ 8.57
\$ 95.28	\$ 8.58
\$ 95.39	\$ 8.59
\$ 95.50	\$ 8.60
\$ 95.62	\$ 8.61
\$ 95.73	\$ 8.62
\$ 95.84	\$ 8.63
\$ 95.95	\$ 8.64
\$ 96.06	\$ 8.65
\$ 96.17	\$ 8.66
\$ 96.28	\$ 8.67
\$ 96.39	\$ 8.68
\$ 96.50	\$ 8.69
\$ 96.62	\$ 8.70
\$ 96.73	\$ 8.71
\$ 96.84	\$ 8.72
\$ 96.95	\$ 8.73
\$ 97.06	\$ 8.74
\$ 97.17	\$ 8.75
\$ 97.28	\$ 8.76
\$ 97.39	\$ 8.77
\$ 97.50	\$ 8.78
\$ 97.62	\$ 8.79
\$ 97.73	\$ 8.80
\$ 97.84	\$ 8.81
\$ 97.95	\$ 8.82
\$ 98.06	\$ 8.83
\$ 98.17	\$ 8.84
\$ 98.28	\$ 8.85
\$ 98.39	\$ 8.86
\$ 98.50	\$ 8.87
\$ 98.62	\$ 8.88
\$ 98.73	\$ 8.89
\$ 98.84	\$ 8.90
\$ 98.95	\$ 8.91

Price Range	Tax
\$ 99.06	\$ 8.92
\$ 99.17	\$ 8.93
\$ 99.28	\$ 8.94
\$ 99.39	\$ 8.95
\$ 99.50	\$ 8.96
\$ 99.62	\$ 8.97
\$ 99.73	\$ 8.98
\$ 99.84	\$ 8.99
\$ 99.95	\$ 9.00



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**9.5% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-O

(Rev. 7/31/09)

5224

Price Range		Tax	Price Range		Tax	Price Range		Tax	Price Range		Tax
\$0.01	\$0.15	\$0.01	\$6.90	\$7.00	\$0.66	\$13.74	\$13.84	\$1.31	\$20.58	\$20.68	\$1.96
\$0.16	\$0.26	\$0.02	\$7.01	\$7.10	\$0.67	\$13.85	\$13.95	\$1.32	\$20.69	\$20.79	\$1.97
\$0.27	\$0.37	\$0.03	\$7.11	\$7.21	\$0.68	\$13.96	\$14.05	\$1.33	\$20.80	\$20.89	\$1.98
\$0.38	\$0.47	\$0.04	\$7.22	\$7.31	\$0.69	\$14.06	\$14.15	\$1.34	\$20.90	\$20.99	\$1.99
\$0.48	\$0.57	\$0.05	\$7.32	\$7.42	\$0.70	\$14.16	\$14.26	\$1.35	\$21.00	\$21.10	\$2.00
\$0.58	\$0.68	\$0.06	\$7.43	\$7.53	\$0.71	\$14.27	\$14.37	\$1.36	\$21.11	\$21.21	\$2.01
\$0.69	\$0.79	\$0.07	\$7.54	\$7.62	\$0.72	\$14.38	\$14.47	\$1.37	\$21.22	\$21.31	\$2.02
\$0.80	\$0.89	\$0.08	\$7.63	\$7.73	\$0.73	\$14.48	\$14.57	\$1.38	\$21.32	\$21.42	\$2.03
\$0.90	\$0.99	\$0.09	\$7.74	\$7.84	\$0.74	\$14.58	\$14.68	\$1.39	\$21.43	\$21.52	\$2.04
\$1.00	\$1.10	\$0.10	\$7.85	\$7.94	\$0.75	\$14.69	\$14.79	\$1.40	\$21.53	\$21.63	\$2.05
\$1.11	\$1.21	\$0.11	\$7.95	\$8.05	\$0.76	\$14.80	\$14.89	\$1.41	\$21.64	\$21.74	\$2.06
\$1.22	\$1.31	\$0.12	\$8.06	\$8.16	\$0.77	\$14.90	\$14.99	\$1.42	\$21.75	\$21.83	\$2.07
\$1.32	\$1.42	\$0.13	\$8.17	\$8.26	\$0.78	\$15.00	\$15.10	\$1.43	\$21.84	\$21.94	\$2.08
\$1.43	\$1.52	\$0.14	\$8.27	\$8.37	\$0.79	\$15.11	\$15.21	\$1.44	\$21.95	\$22.05	\$2.09
\$1.53	\$1.63	\$0.15	\$8.38	\$8.47	\$0.80	\$15.22	\$15.31	\$1.45	\$22.06	\$22.15	\$2.10
\$1.64	\$1.74	\$0.16	\$8.48	\$8.58	\$0.81	\$15.32	\$15.42	\$1.46	\$22.16	\$22.26	\$2.11
\$1.75	\$1.83	\$0.17	\$8.59	\$8.68	\$0.82	\$15.43	\$15.52	\$1.47	\$22.27	\$22.37	\$2.12
\$1.84	\$1.94	\$0.18	\$8.69	\$8.79	\$0.83	\$15.53	\$15.63	\$1.48	\$22.38	\$22.47	\$2.13
\$1.95	\$2.05	\$0.19	\$8.80	\$8.89	\$0.84	\$15.64	\$15.74	\$1.49	\$22.48	\$22.58	\$2.14
\$2.06	\$2.15	\$0.20	\$8.90	\$9.00	\$0.85	\$15.75	\$15.83	\$1.50	\$22.59	\$22.68	\$2.15
\$2.16	\$2.26	\$0.21	\$9.01	\$9.11	\$0.86	\$15.84	\$15.94	\$1.51	\$22.69	\$22.79	\$2.16
\$2.27	\$2.37	\$0.22	\$9.12	\$9.20	\$0.87	\$15.95	\$16.05	\$1.52	\$22.80	\$22.89	\$2.17
\$2.38	\$2.47	\$0.23	\$9.21	\$9.31	\$0.88	\$16.06	\$16.15	\$1.53	\$22.90	\$23.00	\$2.18
\$2.48	\$2.58	\$0.24	\$9.32	\$9.42	\$0.89	\$16.16	\$16.26	\$1.54	\$23.01	\$23.11	\$2.19
\$2.59	\$2.68	\$0.25	\$9.43	\$9.52	\$0.90	\$16.27	\$16.37	\$1.55	\$23.12	\$23.20	\$2.20
\$2.69	\$2.79	\$0.26	\$9.53	\$9.63	\$0.91	\$16.38	\$16.47	\$1.56	\$23.21	\$23.31	\$2.21
\$2.80	\$2.89	\$0.27	\$9.64	\$9.73	\$0.92	\$16.48	\$16.58	\$1.57	\$23.32	\$23.42	\$2.22
\$2.90	\$3.00	\$0.28	\$9.74	\$9.84	\$0.93	\$16.59	\$16.68	\$1.58	\$23.43	\$23.52	\$2.23
\$3.01	\$3.11	\$0.29	\$9.85	\$9.95	\$0.94	\$16.69	\$16.79	\$1.59	\$23.53	\$23.63	\$2.24
\$3.12	\$3.20	\$0.30	\$9.96	\$10.05	\$0.95	\$16.80	\$16.89	\$1.60	\$23.64	\$23.73	\$2.25
\$3.21	\$3.31	\$0.31	\$10.06	\$10.15	\$0.96	\$16.90	\$17.00	\$1.61	\$23.74	\$23.84	\$2.26
\$3.32	\$3.42	\$0.32	\$10.16	\$10.26	\$0.97	\$17.01	\$17.11	\$1.62	\$23.85	\$23.95	\$2.27
\$3.43	\$3.52	\$0.33	\$10.27	\$10.37	\$0.98	\$17.12	\$17.21	\$1.63	\$23.96	\$24.05	\$2.28
\$3.53	\$3.63	\$0.34	\$10.38	\$10.47	\$0.99	\$17.22	\$17.31	\$1.64	\$24.06	\$24.15	\$2.29
\$3.64	\$3.73	\$0.35	\$10.48	\$10.57	\$1.00	\$17.32	\$17.42	\$1.65	\$24.16	\$24.26	\$2.30
\$3.74	\$3.84	\$0.36	\$10.58	\$10.68	\$1.01	\$17.43	\$17.53	\$1.66	\$24.27	\$24.37	\$2.31
\$3.85	\$3.95	\$0.37	\$10.69	\$10.79	\$1.02	\$17.54	\$17.62	\$1.67	\$24.38	\$24.47	\$2.32
\$3.96	\$4.05	\$0.38	\$10.80	\$10.89	\$1.03	\$17.63	\$17.73	\$1.68	\$24.48	\$24.57	\$2.33
\$4.06	\$4.15	\$0.39	\$10.90	\$10.99	\$1.04	\$17.74	\$17.84	\$1.69	\$24.58	\$24.68	\$2.34
\$4.16	\$4.26	\$0.40	\$11.00	\$11.10	\$1.05	\$17.85	\$17.94	\$1.70	\$24.69	\$24.79	\$2.35
\$4.27	\$4.37	\$0.41	\$11.11	\$11.21	\$1.06	\$17.95	\$18.05	\$1.71	\$24.80	\$24.89	\$2.36
\$4.38	\$4.47	\$0.42	\$11.22	\$11.31	\$1.07	\$18.06	\$18.16	\$1.72	\$24.90	\$24.99	\$2.37
\$4.48	\$4.57	\$0.43	\$11.32	\$11.42	\$1.08	\$18.17	\$18.26	\$1.73	\$25.00	\$25.10	\$2.38
\$4.58	\$4.68	\$0.44	\$11.43	\$11.52	\$1.09	\$18.27	\$18.37	\$1.74	\$25.11	\$25.21	\$2.39
\$4.69	\$4.79	\$0.45	\$11.53	\$11.63	\$1.10	\$18.38	\$18.47	\$1.75	\$25.22	\$25.31	\$2.40
\$4.80	\$4.89	\$0.46	\$11.64	\$11.74	\$1.11	\$18.48	\$18.58	\$1.76	\$25.32	\$25.42	\$2.41
\$4.90	\$4.99	\$0.47	\$11.75	\$11.83	\$1.12	\$18.59	\$18.68	\$1.77	\$25.43	\$25.52	\$2.42
\$5.00	\$5.10	\$0.48	\$11.84	\$11.94	\$1.13	\$18.69	\$18.79	\$1.78	\$25.53	\$25.63	\$2.43
\$5.11	\$5.21	\$0.49	\$11.95	\$12.05	\$1.14	\$18.80	\$18.89	\$1.79	\$25.64	\$25.74	\$2.44
\$5.22	\$5.31	\$0.50	\$12.06	\$12.15	\$1.15	\$18.90	\$19.00	\$1.80	\$25.75	\$25.83	\$2.45
\$5.32	\$5.42	\$0.51	\$12.16	\$12.26	\$1.16	\$19.01	\$19.11	\$1.81	\$25.84	\$25.94	\$2.46
\$5.43	\$5.52	\$0.52	\$12.27	\$12.37	\$1.17	\$19.12	\$19.20	\$1.82	\$25.95	\$26.05	\$2.47
\$5.53	\$5.63	\$0.53	\$12.38	\$12.47	\$1.18	\$19.21	\$19.31	\$1.83	\$26.06	\$26.15	\$2.48
\$5.64	\$5.74	\$0.54	\$12.48	\$12.58	\$1.19	\$19.32	\$19.42	\$1.84	\$26.16	\$26.26	\$2.49
\$5.75	\$5.84	\$0.55	\$12.59	\$12.68	\$1.20	\$19.43	\$19.52	\$1.85	\$26.27	\$26.37	\$2.50
\$5.85	\$5.94	\$0.56	\$12.69	\$12.79	\$1.21	\$19.53	\$19.63	\$1.86	\$26.38	\$26.47	\$2.51
\$5.95	\$6.05	\$0.57	\$12.80	\$12.89	\$1.22	\$19.64	\$19.73	\$1.87	\$26.48	\$26.58	\$2.52
\$6.06	\$6.16	\$0.58	\$12.90	\$13.00	\$1.23	\$19.74	\$19.84	\$1.88	\$26.59	\$26.68	\$2.53
\$6.17	\$6.26	\$0.59	\$13.01	\$13.11	\$1.24	\$19.85	\$19.95	\$1.89	\$26.69	\$26.79	\$2.54
\$6.27	\$6.36	\$0.60	\$13.12	\$13.20	\$1.25	\$19.96	\$20.05	\$1.90	\$26.80	\$26.89	\$2.55
\$6.37	\$6.47	\$0.61	\$13.21	\$13.31	\$1.26	\$20.06	\$20.15	\$1.91	\$26.90	\$27.00	\$2.56
\$6.48	\$6.58	\$0.62	\$13.32	\$13.42	\$1.27	\$20.16	\$20.26	\$1.92	\$27.01	\$27.11	\$2.57
\$6.59	\$6.68	\$0.63	\$13.43	\$13.52	\$1.28	\$20.27	\$20.37	\$1.93	\$27.12	\$27.20	\$2.58
\$6.69	\$6.78	\$0.64	\$13.53	\$13.63	\$1.29	\$20.38	\$20.47	\$1.94	\$27.21	\$27.31	\$2.59
\$6.79	\$6.89	\$0.65	\$13.64	\$13.73	\$1.30	\$20.48	\$20.57	\$1.95	\$27.32	\$27.42	\$2.60

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$27.43	\$27.52	\$2.61	\$35.00	\$35.10	\$3.33	\$42.59	\$42.68	\$4.05	\$50.17	\$50.26	\$4.77
\$27.53	\$27.63	\$2.62	\$35.11	\$35.20	\$3.34	\$42.69	\$42.79	\$4.06	\$50.27	\$50.37	\$4.78
\$27.64	\$27.73	\$2.63	\$35.21	\$35.31	\$3.35	\$42.80	\$42.89	\$4.07	\$50.38	\$50.47	\$4.79
\$27.74	\$27.84	\$2.64	\$35.32	\$35.41	\$3.36	\$42.90	\$43.00	\$4.08	\$50.48	\$50.58	\$4.80
\$27.85	\$27.95	\$2.65	\$35.42	\$35.52	\$3.37	\$43.01	\$43.10	\$4.09	\$50.59	\$50.68	\$4.81
\$27.96	\$28.05	\$2.66	\$35.53	\$35.62	\$3.38	\$43.11	\$43.20	\$4.10	\$50.69	\$50.79	\$4.82
\$28.06	\$28.15	\$2.67	\$35.63	\$35.73	\$3.39	\$43.21	\$43.31	\$4.11	\$50.80	\$50.89	\$4.83
\$28.16	\$28.26	\$2.68	\$35.74	\$35.83	\$3.40	\$43.32	\$43.41	\$4.12	\$50.90	\$51.00	\$4.84
\$28.27	\$28.37	\$2.69	\$35.84	\$35.94	\$3.41	\$43.42	\$43.52	\$4.13	\$51.01	\$51.10	\$4.85
\$28.38	\$28.47	\$2.70	\$35.95	\$36.04	\$3.42	\$43.53	\$43.62	\$4.14	\$51.11	\$51.21	\$4.86
\$28.48	\$28.57	\$2.71	\$36.05	\$36.15	\$3.43	\$43.63	\$43.73	\$4.15	\$51.22	\$51.32	\$4.87
\$28.58	\$28.68	\$2.72	\$36.16	\$36.26	\$3.44	\$43.74	\$43.83	\$4.16	\$51.33	\$51.42	\$4.88
\$28.69	\$28.79	\$2.73	\$36.27	\$36.36	\$3.45	\$43.84	\$43.94	\$4.17	\$51.43	\$51.53	\$4.89
\$28.80	\$28.89	\$2.74	\$36.37	\$36.47	\$3.46	\$43.95	\$44.04	\$4.18	\$51.54	\$51.63	\$4.90
\$28.90	\$28.99	\$2.75	\$36.48	\$36.57	\$3.47	\$44.05	\$44.15	\$4.19	\$51.64	\$51.74	\$4.91
\$29.00	\$29.10	\$2.76	\$36.58	\$36.68	\$3.48	\$44.16	\$44.25	\$4.20	\$51.75	\$51.84	\$4.92
\$29.11	\$29.21	\$2.77	\$36.69	\$36.78	\$3.49	\$44.26	\$44.36	\$4.21	\$51.85	\$51.95	\$4.93
\$29.22	\$29.31	\$2.78	\$36.79	\$36.89	\$3.50	\$44.37	\$44.46	\$4.22	\$51.96	\$52.05	\$4.94
\$29.32	\$29.42	\$2.79	\$36.90	\$36.99	\$3.51	\$44.47	\$44.57	\$4.23	\$52.06	\$52.16	\$4.95
\$29.43	\$29.52	\$2.80	\$37.00	\$37.10	\$3.52	\$44.58	\$44.67	\$4.24	\$52.17	\$52.26	\$4.96
\$29.53	\$29.63	\$2.81	\$37.11	\$37.20	\$3.53	\$44.68	\$44.78	\$4.25	\$52.27	\$52.37	\$4.97
\$29.64	\$29.74	\$2.82	\$37.21	\$37.31	\$3.54	\$44.79	\$44.88	\$4.26	\$52.38	\$52.47	\$4.98
\$29.75	\$29.83	\$2.83	\$37.32	\$37.41	\$3.55	\$44.89	\$44.99	\$4.27	\$52.48	\$52.58	\$4.99
\$29.84	\$29.94	\$2.84	\$37.42	\$37.52	\$3.56	\$45.00	\$45.10	\$4.28	\$52.59	\$52.68	\$5.00
\$29.95	\$30.05	\$2.85	\$37.53	\$37.62	\$3.57	\$45.11	\$45.20	\$4.29	\$52.69	\$52.79	\$5.01
\$30.06	\$30.15	\$2.86	\$37.63	\$37.73	\$3.58	\$45.21	\$45.31	\$4.30	\$52.80	\$52.89	\$5.02
\$30.16	\$30.26	\$2.87	\$37.73	\$37.83	\$3.59	\$45.32	\$45.41	\$4.31	\$52.90	\$52.99	\$5.03
\$30.27	\$30.37	\$2.88	\$37.84	\$37.93	\$3.60	\$45.42	\$45.52	\$4.32	\$53.00	\$53.10	\$5.04
\$30.38	\$30.47	\$2.89	\$37.94	\$38.04	\$3.61	\$45.53	\$45.63	\$4.33	\$53.11	\$53.20	\$5.05
\$30.48	\$30.58	\$2.90	\$38.05	\$38.14	\$3.62	\$45.64	\$45.73	\$4.34	\$53.21	\$53.31	\$5.06
\$30.59	\$30.68	\$2.91	\$38.15	\$38.25	\$3.63	\$45.74	\$45.84	\$4.35	\$53.32	\$53.41	\$5.07
\$30.69	\$30.79	\$2.92	\$38.26	\$38.36	\$3.64	\$45.85	\$45.94	\$4.36	\$53.42	\$53.52	\$5.08
\$30.80	\$30.89	\$2.93	\$38.37	\$38.47	\$3.65	\$45.95	\$46.05	\$4.37	\$53.53	\$53.62	\$5.09
\$30.90	\$31.00	\$2.94	\$38.48	\$38.57	\$3.66	\$46.06	\$46.15	\$4.38	\$53.63	\$53.73	\$5.10
\$31.01	\$31.11	\$2.95	\$38.58	\$38.68	\$3.67	\$46.16	\$46.26	\$4.39	\$53.74	\$53.83	\$5.11
\$31.12	\$31.20	\$2.96	\$38.69	\$38.78	\$3.68	\$46.27	\$46.36	\$4.40	\$53.84	\$53.94	\$5.12
\$31.21	\$31.31	\$2.97	\$38.79	\$38.89	\$3.69	\$46.37	\$46.47	\$4.41	\$53.95	\$54.04	\$5.13
\$31.32	\$31.42	\$2.98	\$38.90	\$38.99	\$3.70	\$46.48	\$46.57	\$4.42	\$54.05	\$54.15	\$5.14
\$31.43	\$31.52	\$2.99	\$39.00	\$39.10	\$3.71	\$46.58	\$46.68	\$4.43	\$54.16	\$54.25	\$5.15
\$31.53	\$31.63	\$3.00	\$39.11	\$39.21	\$3.72	\$46.69	\$46.78	\$4.44	\$54.26	\$54.36	\$5.16
\$31.64	\$31.73	\$3.01	\$39.22	\$39.31	\$3.73	\$46.79	\$46.89	\$4.45	\$54.37	\$54.46	\$5.17
\$31.74	\$31.84	\$3.02	\$39.32	\$39.42	\$3.74	\$46.90	\$46.99	\$4.46	\$54.47	\$54.57	\$5.18
\$31.85	\$31.95	\$3.03	\$39.43	\$39.52	\$3.75	\$47.00	\$47.10	\$4.47	\$54.58	\$54.67	\$5.19
\$31.96	\$32.05	\$3.04	\$39.53	\$39.63	\$3.76	\$47.11	\$47.20	\$4.48	\$54.68	\$54.78	\$5.20
\$32.06	\$32.15	\$3.05	\$39.64	\$39.73	\$3.77	\$47.21	\$47.31	\$4.49	\$54.79	\$54.88	\$5.21
\$32.16	\$32.26	\$3.06	\$39.74	\$39.84	\$3.78	\$47.32	\$47.41	\$4.50	\$54.89	\$54.99	\$5.22
\$32.27	\$32.37	\$3.07	\$39.85	\$39.95	\$3.79	\$47.42	\$47.52	\$4.51	\$55.00	\$55.09	\$5.23
\$32.38	\$32.47	\$3.08	\$39.96	\$40.05	\$3.80	\$47.53	\$47.62	\$4.52	\$55.10	\$55.20	\$5.24
\$32.48	\$32.57	\$3.09	\$40.06	\$40.16	\$3.81	\$47.63	\$47.73	\$4.53	\$55.21	\$55.30	\$5.25
\$32.58	\$32.68	\$3.10	\$40.17	\$40.26	\$3.82	\$47.73	\$47.83	\$4.54	\$55.31	\$55.41	\$5.26
\$32.69	\$32.79	\$3.11	\$40.27	\$40.37	\$3.83	\$47.84	\$47.93	\$4.55	\$55.42	\$55.51	\$5.27
\$32.80	\$32.89	\$3.12	\$40.38	\$40.47	\$3.84	\$47.94	\$48.04	\$4.56	\$55.52	\$55.62	\$5.28
\$32.90	\$32.99	\$3.13	\$40.48	\$40.58	\$3.85	\$48.05	\$48.14	\$4.57	\$55.63	\$55.72	\$5.29
\$33.00	\$33.10	\$3.14	\$40.59	\$40.68	\$3.86	\$48.15	\$48.26	\$4.58	\$55.73	\$55.83	\$5.30
\$33.11	\$33.21	\$3.15	\$40.69	\$40.79	\$3.87	\$48.27	\$48.37	\$4.59	\$55.84	\$55.93	\$5.31
\$33.22	\$33.31	\$3.16	\$40.80	\$40.89	\$3.88	\$48.38	\$48.47	\$4.60	\$55.94	\$56.04	\$5.32
\$33.32	\$33.42	\$3.17	\$40.90	\$41.00	\$3.89	\$48.48	\$48.58	\$4.61	\$56.05	\$56.14	\$5.33
\$33.43	\$33.52	\$3.18	\$41.01	\$41.10	\$3.90	\$48.59	\$48.68	\$4.62	\$56.15	\$56.25	\$5.34
\$33.53	\$33.63	\$3.19	\$41.11	\$41.21	\$3.91	\$48.69	\$48.79	\$4.63	\$56.26	\$56.35	\$5.35
\$33.64	\$33.74	\$3.20	\$41.22	\$41.31	\$3.92	\$48.80	\$48.89	\$4.64	\$56.36	\$56.46	\$5.36
\$33.75	\$33.83	\$3.21	\$41.32	\$41.42	\$3.93	\$48.90	\$49.00	\$4.65	\$56.47	\$56.56	\$5.37
\$33.84	\$33.94	\$3.22	\$41.43	\$41.53	\$3.94	\$49.01	\$49.10	\$4.66	\$56.57	\$56.67	\$5.38
\$33.95	\$34.05	\$3.23	\$41.54	\$41.63	\$3.95	\$49.11	\$49.21	\$4.67	\$56.68	\$56.78	\$5.39
\$34.06	\$34.15	\$3.24	\$41.64	\$41.74	\$3.96	\$49.22	\$49.32	\$4.68	\$56.79	\$56.89	\$5.40
\$34.16	\$34.26	\$3.25	\$41.75	\$41.84	\$3.97	\$49.33	\$49.42	\$4.69	\$56.90	\$57.00	\$5.41
\$34.27	\$34.36	\$3.26	\$41.85	\$41.95	\$3.98	\$49.43	\$49.53	\$4.70	\$57.01	\$57.10	\$5.42
\$34.37	\$34.47	\$3.27	\$41.96	\$42.05	\$3.99	\$49.54	\$49.63	\$4.71	\$57.11	\$57.21	\$5.43
\$34.48	\$34.57	\$3.28	\$42.06	\$42.16	\$4.00	\$49.64	\$49.74	\$4.72	\$57.22	\$57.31	\$5.44
\$34.58	\$34.68	\$3.29	\$42.17	\$42.26	\$4.01	\$49.75	\$49.84	\$4.73	\$57.32	\$57.42	\$5.45
\$34.69	\$34.78	\$3.30	\$42.27	\$42.37	\$4.02	\$49.85	\$49.95	\$4.74	\$57.43	\$57.52	\$5.46
\$34.79	\$34.89	\$3.31	\$42.38	\$42.47	\$4.03	\$49.96	\$50.05	\$4.75	\$57.53	\$57.63	\$5.47
\$34.90	\$34.99	\$3.32	\$42.48	\$42.58	\$4.04	\$50.06	\$50.16	\$4.76	\$57.64	\$57.73	\$5.48

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$57.74	\$57.84	\$5.49	\$65.33	\$65.42	\$6.21	\$72.90	\$72.99	\$6.93	\$80.48	\$80.58	\$7.65
\$57.85	\$57.94	\$5.50	\$65.43	\$65.53	\$6.22	\$73.00	\$73.10	\$6.94	\$80.59	\$80.68	\$7.66
\$57.95	\$58.05	\$5.51	\$65.54	\$65.63	\$6.23	\$73.11	\$73.20	\$6.95	\$80.69	\$80.79	\$7.67
\$58.06	\$58.15	\$5.52	\$65.64	\$65.74	\$6.24	\$73.21	\$73.31	\$6.96	\$80.80	\$80.89	\$7.68
\$58.16	\$58.26	\$5.53	\$65.75	\$65.84	\$6.25	\$73.32	\$73.41	\$6.97	\$80.90	\$81.00	\$7.69
\$58.27	\$58.36	\$5.54	\$65.85	\$65.95	\$6.26	\$73.42	\$73.52	\$6.98	\$81.01	\$81.10	\$7.70
\$58.37	\$58.47	\$5.55	\$65.96	\$66.05	\$6.27	\$73.53	\$73.62	\$6.99	\$81.11	\$81.21	\$7.71
\$58.48	\$58.57	\$5.56	\$66.06	\$66.16	\$6.28	\$73.63	\$73.73	\$7.00	\$81.22	\$81.31	\$7.72
\$58.58	\$58.68	\$5.57	\$66.17	\$66.26	\$6.29	\$73.74	\$73.84	\$7.01	\$81.32	\$81.42	\$7.73
\$58.69	\$58.78	\$5.58	\$66.27	\$66.37	\$6.30	\$73.85	\$73.94	\$7.02	\$81.43	\$81.52	\$7.74
\$58.79	\$58.89	\$5.59	\$66.38	\$66.47	\$6.31	\$73.95	\$74.05	\$7.03	\$81.53	\$81.63	\$7.75
\$58.90	\$58.99	\$5.60	\$66.48	\$66.57	\$6.32	\$74.06	\$74.15	\$7.04	\$81.64	\$81.73	\$7.76
\$59.00	\$59.10	\$5.61	\$66.58	\$66.68	\$6.33	\$74.16	\$74.26	\$7.05	\$81.74	\$81.84	\$7.77
\$59.11	\$59.20	\$5.62	\$66.69	\$66.78	\$6.34	\$74.27	\$74.36	\$7.06	\$81.85	\$81.94	\$7.78
\$59.21	\$59.31	\$5.63	\$66.79	\$66.89	\$6.35	\$74.37	\$74.47	\$7.07	\$81.95	\$82.05	\$7.79
\$59.32	\$59.41	\$5.64	\$66.90	\$66.99	\$6.36	\$74.48	\$74.57	\$7.08	\$82.06	\$82.15	\$7.80
\$59.42	\$59.52	\$5.65	\$67.00	\$67.10	\$6.37	\$74.58	\$74.68	\$7.09	\$82.16	\$82.26	\$7.81
\$59.53	\$59.63	\$5.66	\$67.11	\$67.20	\$6.38	\$74.69	\$74.78	\$7.10	\$82.27	\$82.36	\$7.82
\$59.64	\$59.73	\$5.67	\$67.21	\$67.31	\$6.39	\$74.79	\$74.89	\$7.11	\$82.37	\$82.47	\$7.83
\$59.74	\$59.84	\$5.68	\$67.32	\$67.42	\$6.40	\$74.90	\$74.99	\$7.12	\$82.48	\$82.57	\$7.84
\$59.85	\$59.94	\$5.69	\$67.43	\$67.52	\$6.41	\$75.00	\$75.10	\$7.13	\$82.58	\$82.68	\$7.85
\$59.95	\$60.05	\$5.70	\$67.53	\$67.63	\$6.42	\$75.11	\$75.20	\$7.14	\$82.69	\$82.78	\$7.86
\$60.06	\$60.15	\$5.71	\$67.64	\$67.74	\$6.43	\$75.21	\$75.31	\$7.15	\$82.79	\$82.89	\$7.87
\$60.16	\$60.26	\$5.72	\$67.75	\$67.84	\$6.44	\$75.32	\$75.41	\$7.16	\$82.90	\$82.99	\$7.88
\$60.27	\$60.36	\$5.73	\$67.85	\$67.95	\$6.45	\$75.42	\$75.52	\$7.17	\$83.00	\$83.10	\$7.89
\$60.37	\$60.47	\$5.74	\$67.96	\$68.05	\$6.46	\$75.53	\$75.62	\$7.18	\$83.11	\$83.21	\$7.90
\$60.48	\$60.57	\$5.75	\$68.06	\$68.16	\$6.47	\$75.63	\$75.73	\$7.19	\$83.22	\$83.32	\$7.91
\$60.58	\$60.68	\$5.76	\$68.17	\$68.26	\$6.48	\$75.74	\$75.83	\$7.20	\$83.33	\$83.42	\$7.92
\$60.69	\$60.78	\$5.77	\$68.27	\$68.37	\$6.49	\$75.84	\$75.94	\$7.21	\$83.43	\$83.53	\$7.93
\$60.79	\$60.89	\$5.78	\$68.38	\$68.47	\$6.50	\$75.95	\$76.04	\$7.22	\$83.54	\$83.63	\$7.94
\$60.90	\$60.99	\$5.79	\$68.48	\$68.58	\$6.51	\$76.05	\$76.15	\$7.23	\$83.64	\$83.74	\$7.95
\$61.00	\$61.10	\$5.80	\$68.59	\$68.68	\$6.52	\$76.16	\$76.25	\$7.24	\$83.75	\$83.84	\$7.96
\$61.11	\$61.20	\$5.81	\$68.69	\$68.79	\$6.53	\$76.26	\$76.36	\$7.25	\$83.85	\$83.95	\$7.97
\$61.21	\$61.31	\$5.82	\$68.80	\$68.89	\$6.54	\$76.37	\$76.46	\$7.26	\$83.96	\$84.05	\$7.98
\$61.32	\$61.42	\$5.83	\$68.90	\$69.00	\$6.55	\$76.47	\$76.57	\$7.27	\$84.06	\$84.16	\$7.99
\$61.43	\$61.53	\$5.84	\$69.01	\$69.10	\$6.56	\$76.58	\$76.67	\$7.28	\$84.17	\$84.26	\$8.00
\$61.54	\$61.63	\$5.85	\$69.11	\$69.21	\$6.57	\$76.68	\$76.78	\$7.29	\$84.27	\$84.37	\$8.01
\$61.64	\$61.73	\$5.86	\$69.22	\$69.31	\$6.58	\$76.79	\$76.88	\$7.30	\$84.38	\$84.47	\$8.02
\$61.74	\$61.84	\$5.87	\$69.32	\$69.42	\$6.59	\$76.89	\$76.99	\$7.31	\$84.48	\$84.57	\$8.03
\$61.85	\$61.94	\$5.88	\$69.43	\$69.52	\$6.60	\$77.00	\$77.09	\$7.32	\$84.58	\$84.68	\$8.04
\$61.95	\$62.05	\$5.89	\$69.53	\$69.63	\$6.61	\$77.10	\$77.20	\$7.33	\$84.69	\$84.79	\$8.05
\$62.06	\$62.16	\$5.90	\$69.64	\$69.73	\$6.62	\$77.21	\$77.30	\$7.34	\$84.80	\$84.89	\$8.06
\$62.17	\$62.26	\$5.91	\$69.74	\$69.84	\$6.63	\$77.31	\$77.41	\$7.35	\$84.90	\$85.00	\$8.07
\$62.27	\$62.37	\$5.92	\$69.85	\$69.94	\$6.64	\$77.42	\$77.52	\$7.36	\$85.01	\$85.10	\$8.08
\$62.38	\$62.47	\$5.93	\$69.95	\$70.05	\$6.65	\$77.53	\$77.63	\$7.37	\$85.11	\$85.21	\$8.09
\$62.48	\$62.57	\$5.94	\$70.06	\$70.15	\$6.66	\$77.64	\$77.73	\$7.38	\$85.22	\$85.31	\$8.10
\$62.58	\$62.68	\$5.95	\$70.16	\$70.26	\$6.67	\$77.74	\$77.84	\$7.39	\$85.32	\$85.42	\$8.11
\$62.69	\$62.78	\$5.96	\$70.27	\$70.36	\$6.68	\$77.85	\$77.94	\$7.40	\$85.43	\$85.52	\$8.12
\$62.79	\$62.89	\$5.97	\$70.37	\$70.47	\$6.69	\$77.95	\$78.05	\$7.41	\$85.53	\$85.63	\$8.13
\$62.90	\$62.99	\$5.98	\$70.48	\$70.57	\$6.70	\$78.06	\$78.15	\$7.42	\$85.64	\$85.73	\$8.14
\$63.00	\$63.10	\$5.99	\$70.58	\$70.68	\$6.71	\$78.16	\$78.26	\$7.43	\$85.74	\$85.84	\$8.15
\$63.11	\$63.21	\$6.00	\$70.69	\$70.78	\$6.72	\$78.27	\$78.36	\$7.44	\$85.85	\$85.94	\$8.16
\$63.22	\$63.32	\$6.01	\$70.79	\$70.89	\$6.73	\$78.37	\$78.47	\$7.45	\$85.95	\$86.05	\$8.17
\$63.33	\$63.42	\$6.02	\$70.90	\$70.99	\$6.74	\$78.48	\$78.57	\$7.46	\$86.06	\$86.15	\$8.18
\$63.43	\$63.53	\$6.03	\$71.00	\$71.10	\$6.75	\$78.58	\$78.68	\$7.47	\$86.16	\$86.26	\$8.19
\$63.54	\$63.63	\$6.04	\$71.11	\$71.21	\$6.76	\$78.69	\$78.78	\$7.48	\$86.27	\$86.37	\$8.20
\$63.64	\$63.74	\$6.05	\$71.22	\$71.31	\$6.77	\$78.79	\$78.89	\$7.49	\$86.38	\$86.47	\$8.21
\$63.75	\$63.84	\$6.06	\$71.32	\$71.42	\$6.78	\$78.90	\$78.99	\$7.50	\$86.48	\$86.58	\$8.22
\$63.85	\$63.95	\$6.07	\$71.43	\$71.52	\$6.79	\$79.00	\$79.10	\$7.51	\$86.59	\$86.68	\$8.23
\$63.96	\$64.05	\$6.08	\$71.53	\$71.63	\$6.80	\$79.11	\$79.21	\$7.52	\$86.69	\$86.79	\$8.24
\$64.06	\$64.16	\$6.09	\$71.64	\$71.73	\$6.81	\$79.22	\$79.32	\$7.53	\$86.80	\$86.89	\$8.25
\$64.17	\$64.26	\$6.10	\$71.74	\$71.84	\$6.82	\$79.33	\$79.42	\$7.54	\$86.90	\$87.00	\$8.26
\$64.27	\$64.37	\$6.11	\$71.85	\$71.94	\$6.83	\$79.43	\$79.53	\$7.55	\$87.01	\$87.10	\$8.27
\$64.38	\$64.47	\$6.12	\$71.95	\$72.05	\$6.84	\$79.54	\$79.63	\$7.56	\$87.11	\$87.21	\$8.28
\$64.48	\$64.58	\$6.13	\$72.06	\$72.15	\$6.85	\$79.64	\$79.74	\$7.57	\$87.22	\$87.31	\$8.29
\$64.59	\$64.68	\$6.14	\$72.16	\$72.26	\$6.86	\$79.75	\$79.84	\$7.58	\$87.32	\$87.42	\$8.30
\$64.69	\$64.79	\$6.15	\$72.27	\$72.36	\$6.87	\$79.85	\$79.95	\$7.59	\$87.43	\$87.52	\$8.31
\$64.80	\$64.89	\$6.16	\$72.37	\$72.47	\$6.88	\$79.96	\$80.05	\$7.60	\$87.53	\$87.63	\$8.32
\$64.90	\$65.00	\$6.17	\$72.48	\$72.57	\$6.89	\$80.06	\$80.16	\$7.61	\$87.64	\$87.73	\$8.33
\$65.01	\$65.10	\$6.18	\$72.58	\$72.68	\$6.90	\$80.17	\$80.26	\$7.62	\$87.74	\$87.84	\$8.34
\$65.11	\$65.21	\$6.19	\$72.69	\$72.78	\$6.91	\$80.27	\$80.37	\$7.63	\$87.85	\$87.94	\$8.35
\$65.22	\$65.32	\$6.20	\$72.79	\$72.89	\$6.92	\$80.38	\$80.47	\$7.64	\$87.95	\$88.05	\$8.36

Price Range	Tax
\$88.06	\$88.15 \$8.37
\$88.16	\$88.26 \$8.38
\$88.27	\$88.36 \$8.39
\$88.37	\$88.47 \$8.40
\$88.48	\$88.57 \$8.41
\$88.58	\$88.68 \$8.42
\$88.69	\$88.78 \$8.43
\$88.79	\$88.89 \$8.44
\$88.90	\$88.99 \$8.45
\$89.00	\$89.10 \$8.46
\$89.11	\$89.21 \$8.47
\$89.22	\$89.32 \$8.48
\$89.33	\$89.42 \$8.49
\$89.43	\$89.53 \$8.50
\$89.54	\$89.63 \$8.51
\$89.64	\$89.74 \$8.52
\$89.75	\$89.84 \$8.53
\$89.85	\$89.94 \$8.54
\$89.95	\$90.05 \$8.55
\$90.06	\$90.15 \$8.56
\$90.16	\$90.26 \$8.57
\$90.27	\$90.36 \$8.58
\$90.37	\$90.47 \$8.59
\$90.48	\$90.57 \$8.60
\$90.58	\$90.68 \$8.61
\$90.69	\$90.78 \$8.62
\$90.79	\$90.89 \$8.63
\$90.90	\$90.99 \$8.64
\$91.00	\$91.10 \$8.65
\$91.11	\$91.20 \$8.66
\$91.21	\$91.31 \$8.67
\$91.32	\$91.41 \$8.68
\$91.42	\$91.52 \$8.69
\$91.53	\$91.62 \$8.70
\$91.63	\$91.73 \$8.71
\$91.74	\$91.83 \$8.72
\$91.84	\$91.94 \$8.73
\$91.95	\$92.04 \$8.74
\$92.05	\$92.15 \$8.75
\$92.16	\$92.25 \$8.76
\$92.26	\$92.36 \$8.77
\$92.37	\$92.46 \$8.78
\$92.47	\$92.57 \$8.79
\$92.58	\$92.67 \$8.80
\$92.68	\$92.78 \$8.81
\$92.79	\$92.88 \$8.82
\$92.89	\$92.99 \$8.83
\$93.00	\$93.09 \$8.84
\$93.10	\$93.20 \$8.85
\$93.21	\$93.30 \$8.86
\$93.31	\$93.41 \$8.87
\$93.42	\$93.51 \$8.88
\$93.52	\$93.62 \$8.89
\$93.63	\$93.72 \$8.90
\$93.73	\$93.83 \$8.91
\$93.84	\$93.93 \$8.92
\$93.94	\$94.04 \$8.93
\$94.05	\$94.14 \$8.94
\$94.15	\$94.25 \$8.95
\$94.26	\$94.35 \$8.96
\$94.36	\$94.46 \$8.97
\$94.47	\$94.56 \$8.98
\$94.57	\$94.67 \$8.99
\$94.68	\$94.78 \$9.00
\$94.79	\$94.89 \$9.01
\$94.90	\$94.99 \$9.02
\$95.00	\$95.10 \$9.03
\$95.11	\$95.21 \$9.04
\$95.22	\$95.32 \$9.05
\$95.33	\$95.42 \$9.06
\$95.43	\$95.53 \$9.07
\$95.54	\$95.63 \$9.08

Price Range	Tax
\$95.64	\$95.74 \$9.09
\$95.75	\$95.84 \$9.10
\$95.85	\$95.95 \$9.11
\$95.96	\$96.05 \$9.12
\$96.06	\$96.16 \$9.13
\$96.17	\$96.26 \$9.14
\$96.27	\$96.37 \$9.15
\$96.38	\$96.47 \$9.16
\$96.48	\$96.58 \$9.17
\$96.59	\$96.68 \$9.18
\$96.69	\$96.79 \$9.19
\$96.80	\$96.89 \$9.20
\$96.90	\$97.00 \$9.21
\$97.01	\$97.10 \$9.22
\$97.11	\$97.21 \$9.23
\$97.22	\$97.31 \$9.24
\$97.32	\$97.42 \$9.25
\$97.43	\$97.52 \$9.26
\$97.53	\$97.63 \$9.27
\$97.64	\$97.73 \$9.28
\$97.74	\$97.84 \$9.29
\$97.85	\$97.94 \$9.30
\$97.95	\$98.05 \$9.31
\$98.06	\$98.15 \$9.32
\$98.16	\$98.26 \$9.33
\$98.27	\$98.36 \$9.34
\$98.37	\$98.47 \$9.35
\$98.48	\$98.57 \$9.36
\$98.58	\$98.68 \$9.37
\$98.69	\$98.78 \$9.38
\$98.79	\$98.89 \$9.39
\$98.90	\$98.99 \$9.40
\$99.00	\$99.10 \$9.41
\$99.11	\$99.20 \$9.42
\$99.21	\$99.31 \$9.43
\$99.32	\$99.41 \$9.44
\$99.42	\$99.52 \$9.45
\$99.53	\$99.62 \$9.46
\$99.63	\$99.73 \$9.47
\$99.74	\$99.84 \$9.48
\$99.85	\$99.95 \$9.49
\$99.96	\$100.05 \$9.50



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**10% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-P

(Rev. 7/31/09)

5225

Price Range		Tax	Price Range		Tax	Price Range		Tax	Price Range		Tax
\$0.01	\$0.14	\$0.01	\$6.55	\$6.64	\$0.66	\$13.05	\$13.14	\$1.31	\$19.55	\$19.64	\$1.96
\$0.15	\$0.24	\$0.02	\$6.65	\$6.74	\$0.67	\$13.15	\$13.24	\$1.32	\$19.65	\$19.74	\$1.97
\$0.25	\$0.34	\$0.03	\$6.75	\$6.84	\$0.68	\$13.25	\$13.34	\$1.33	\$19.75	\$19.84	\$1.98
\$0.35	\$0.44	\$0.04	\$6.85	\$6.94	\$0.69	\$13.35	\$13.44	\$1.34	\$19.85	\$19.94	\$1.99
\$0.45	\$0.54	\$0.05	\$6.95	\$7.04	\$0.70	\$13.45	\$13.54	\$1.35	\$19.95	\$20.04	\$2.00
\$0.55	\$0.64	\$0.06	\$7.05	\$7.14	\$0.71	\$13.55	\$13.64	\$1.36	\$20.05	\$20.14	\$2.01
\$0.65	\$0.74	\$0.07	\$7.15	\$7.24	\$0.72	\$13.65	\$13.74	\$1.37	\$20.15	\$20.24	\$2.02
\$0.75	\$0.84	\$0.08	\$7.25	\$7.34	\$0.73	\$13.75	\$13.84	\$1.38	\$20.25	\$20.34	\$2.03
\$0.85	\$0.94	\$0.09	\$7.35	\$7.44	\$0.74	\$13.85	\$13.94	\$1.39	\$20.35	\$20.44	\$2.04
\$0.95	\$1.04	\$0.10	\$7.45	\$7.54	\$0.75	\$13.95	\$14.04	\$1.40	\$20.45	\$20.54	\$2.05
\$1.05	\$1.14	\$0.11	\$7.55	\$7.64	\$0.76	\$14.05	\$14.14	\$1.41	\$20.55	\$20.64	\$2.06
\$1.15	\$1.24	\$0.12	\$7.65	\$7.74	\$0.77	\$14.15	\$14.24	\$1.42	\$20.65	\$20.74	\$2.07
\$1.25	\$1.34	\$0.13	\$7.75	\$7.84	\$0.78	\$14.25	\$14.34	\$1.43	\$20.75	\$20.84	\$2.08
\$1.35	\$1.44	\$0.14	\$7.85	\$7.94	\$0.79	\$14.35	\$14.44	\$1.44	\$20.85	\$20.94	\$2.09
\$1.45	\$1.54	\$0.15	\$7.95	\$8.04	\$0.80	\$14.45	\$14.54	\$1.45	\$20.95	\$21.04	\$2.10
\$1.55	\$1.64	\$0.16	\$8.05	\$8.14	\$0.81	\$14.55	\$14.64	\$1.46	\$21.05	\$21.14	\$2.11
\$1.65	\$1.74	\$0.17	\$8.15	\$8.24	\$0.82	\$14.65	\$14.74	\$1.47	\$21.15	\$21.24	\$2.12
\$1.75	\$1.84	\$0.18	\$8.25	\$8.34	\$0.83	\$14.75	\$14.84	\$1.48	\$21.25	\$21.34	\$2.13
\$1.85	\$1.94	\$0.19	\$8.35	\$8.44	\$0.84	\$14.85	\$14.94	\$1.49	\$21.35	\$21.44	\$2.14
\$1.95	\$2.04	\$0.20	\$8.45	\$8.54	\$0.85	\$14.95	\$15.04	\$1.50	\$21.45	\$21.54	\$2.15
\$2.05	\$2.14	\$0.21	\$8.55	\$8.64	\$0.86	\$15.05	\$15.14	\$1.51	\$21.55	\$21.64	\$2.16
\$2.15	\$2.24	\$0.22	\$8.65	\$8.74	\$0.87	\$15.15	\$15.24	\$1.52	\$21.65	\$21.74	\$2.17
\$2.25	\$2.34	\$0.23	\$8.75	\$8.84	\$0.88	\$15.25	\$15.34	\$1.53	\$21.75	\$21.84	\$2.18
\$2.35	\$2.44	\$0.24	\$8.85	\$8.94	\$0.89	\$15.35	\$15.44	\$1.54	\$21.85	\$21.94	\$2.19
\$2.45	\$2.54	\$0.25	\$8.95	\$9.04	\$0.90	\$15.45	\$15.54	\$1.55	\$21.95	\$22.04	\$2.20
\$2.55	\$2.64	\$0.26	\$9.05	\$9.14	\$0.91	\$15.55	\$15.64	\$1.56	\$22.05	\$22.14	\$2.21
\$2.65	\$2.74	\$0.27	\$9.15	\$9.24	\$0.92	\$15.65	\$15.74	\$1.57	\$22.15	\$22.24	\$2.22
\$2.75	\$2.84	\$0.28	\$9.25	\$9.34	\$0.93	\$15.75	\$15.84	\$1.58	\$22.25	\$22.34	\$2.23
\$2.85	\$2.94	\$0.29	\$9.35	\$9.44	\$0.94	\$15.85	\$15.94	\$1.59	\$22.35	\$22.44	\$2.24
\$2.95	\$3.04	\$0.30	\$9.45	\$9.54	\$0.95	\$15.95	\$16.04	\$1.60	\$22.45	\$22.54	\$2.25
\$3.05	\$3.14	\$0.31	\$9.55	\$9.64	\$0.96	\$16.05	\$16.14	\$1.61	\$22.55	\$22.64	\$2.26
\$3.15	\$3.24	\$0.32	\$9.65	\$9.74	\$0.97	\$16.15	\$16.24	\$1.62	\$22.65	\$22.74	\$2.27
\$3.25	\$3.34	\$0.33	\$9.75	\$9.84	\$0.98	\$16.25	\$16.34	\$1.63	\$22.75	\$22.84	\$2.28
\$3.35	\$3.44	\$0.34	\$9.85	\$9.94	\$0.99	\$16.35	\$16.44	\$1.64	\$22.85	\$22.94	\$2.29
\$3.45	\$3.54	\$0.35	\$9.95	\$10.04	\$1.00	\$16.45	\$16.54	\$1.65	\$22.95	\$23.04	\$2.30
\$3.55	\$3.64	\$0.36	\$10.05	\$10.14	\$1.01	\$16.55	\$16.64	\$1.66	\$23.05	\$23.14	\$2.31
\$3.65	\$3.74	\$0.37	\$10.15	\$10.24	\$1.02	\$16.65	\$16.74	\$1.67	\$23.15	\$23.24	\$2.32
\$3.75	\$3.84	\$0.38	\$10.25	\$10.34	\$1.03	\$16.75	\$16.84	\$1.68	\$23.25	\$23.34	\$2.33
\$3.85	\$3.94	\$0.39	\$10.35	\$10.44	\$1.04	\$16.85	\$16.94	\$1.69	\$23.35	\$23.44	\$2.34
\$3.95	\$4.04	\$0.40	\$10.45	\$10.54	\$1.05	\$16.95	\$17.04	\$1.70	\$23.45	\$23.54	\$2.35
\$4.05	\$4.14	\$0.41	\$10.55	\$10.64	\$1.06	\$17.05	\$17.14	\$1.71	\$23.55	\$23.64	\$2.36
\$4.15	\$4.24	\$0.42	\$10.65	\$10.74	\$1.07	\$17.15	\$17.24	\$1.72	\$23.65	\$23.74	\$2.37
\$4.25	\$4.34	\$0.43	\$10.75	\$10.84	\$1.08	\$17.25	\$17.34	\$1.73	\$23.75	\$23.84	\$2.38
\$4.35	\$4.44	\$0.44	\$10.85	\$10.94	\$1.09	\$17.35	\$17.44	\$1.74	\$23.85	\$23.94	\$2.39
\$4.45	\$4.54	\$0.45	\$10.95	\$11.04	\$1.10	\$17.45	\$17.54	\$1.75	\$23.95	\$24.04	\$2.40
\$4.55	\$4.64	\$0.46	\$11.05	\$11.14	\$1.11	\$17.55	\$17.64	\$1.76	\$24.05	\$24.14	\$2.41
\$4.65	\$4.74	\$0.47	\$11.15	\$11.24	\$1.12	\$17.65	\$17.74	\$1.77	\$24.15	\$24.24	\$2.42
\$4.75	\$4.84	\$0.48	\$11.25	\$11.34	\$1.13	\$17.75	\$17.84	\$1.78	\$24.25	\$24.34	\$2.43
\$4.85	\$4.94	\$0.49	\$11.35	\$11.44	\$1.14	\$17.85	\$17.94	\$1.79	\$24.35	\$24.44	\$2.44
\$4.95	\$5.04	\$0.50	\$11.45	\$11.54	\$1.15	\$17.95	\$18.04	\$1.80	\$24.45	\$24.54	\$2.45
\$5.05	\$5.14	\$0.51	\$11.55	\$11.64	\$1.16	\$18.05	\$18.14	\$1.81	\$24.55	\$24.64	\$2.46
\$5.15	\$5.24	\$0.52	\$11.65	\$11.74	\$1.17	\$18.15	\$18.24	\$1.82	\$24.65	\$24.74	\$2.47
\$5.25	\$5.34	\$0.53	\$11.75	\$11.84	\$1.18	\$18.25	\$18.34	\$1.83	\$24.75	\$24.84	\$2.48
\$5.35	\$5.44	\$0.54	\$11.85	\$11.94	\$1.19	\$18.35	\$18.44	\$1.84	\$24.85	\$24.94	\$2.49
\$5.45	\$5.54	\$0.55	\$11.95	\$12.04	\$1.20	\$18.45	\$18.54	\$1.85	\$24.95	\$25.04	\$2.50
\$5.55	\$5.64	\$0.56	\$12.05	\$12.14	\$1.21	\$18.55	\$18.64	\$1.86	\$25.05	\$25.14	\$2.51
\$5.65	\$5.74	\$0.57	\$12.15	\$12.24	\$1.22	\$18.65	\$18.74	\$1.87	\$25.15	\$25.24	\$2.52
\$5.75	\$5.84	\$0.58	\$12.25	\$12.34	\$1.23	\$18.75	\$18.84	\$1.88	\$25.25	\$25.34	\$2.53
\$5.85	\$5.94	\$0.59	\$12.35	\$12.44	\$1.24	\$18.85	\$18.94	\$1.89	\$25.35	\$25.44	\$2.54
\$5.95	\$6.04	\$0.60	\$12.45	\$12.54	\$1.25	\$18.95	\$19.04	\$1.90	\$25.45	\$25.54	\$2.55
\$6.05	\$6.14	\$0.61	\$12.55	\$12.64	\$1.26	\$19.05	\$19.14	\$1.91	\$25.55	\$25.64	\$2.56
\$6.15	\$6.24	\$0.62	\$12.65	\$12.74	\$1.27	\$19.15	\$19.24	\$1.92	\$25.65	\$25.74	\$2.57
\$6.25	\$6.34	\$0.63	\$12.75	\$12.84	\$1.28	\$19.25	\$19.34	\$1.93	\$25.75	\$25.84	\$2.58
\$6.35	\$6.44	\$0.64	\$12.85	\$12.94	\$1.29	\$19.35	\$19.44	\$1.94	\$25.85	\$25.94	\$2.59
\$6.45	\$6.54	\$0.65	\$12.95	\$13.04	\$1.30	\$19.45	\$19.54	\$1.95	\$25.95	\$26.04	\$2.60

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$54.85	\$54.94	\$5.49	\$62.05	\$62.14	\$6.21	\$69.25	\$69.34	\$6.93	\$76.45	\$76.54	\$7.65
\$54.95	\$55.04	\$5.50	\$62.15	\$62.24	\$6.22	\$69.35	\$69.44	\$6.94	\$76.55	\$76.64	\$7.66
\$55.05	\$55.14	\$5.51	\$62.25	\$62.34	\$6.23	\$69.45	\$69.54	\$6.95	\$76.65	\$76.74	\$7.67
\$55.15	\$55.24	\$5.52	\$62.35	\$62.44	\$6.24	\$69.55	\$69.64	\$6.96	\$76.75	\$76.84	\$7.68
\$55.25	\$55.34	\$5.53	\$62.45	\$62.54	\$6.25	\$69.65	\$69.74	\$6.97	\$76.85	\$76.94	\$7.69
\$55.35	\$55.44	\$5.54	\$62.55	\$62.64	\$6.26	\$69.75	\$69.84	\$6.98	\$76.95	\$77.04	\$7.70
\$55.45	\$55.54	\$5.55	\$62.65	\$62.74	\$6.27	\$69.85	\$69.94	\$6.99	\$77.05	\$77.14	\$7.71
\$55.55	\$55.64	\$5.56	\$62.75	\$62.84	\$6.28	\$69.95	\$70.04	\$7.00	\$77.15	\$77.24	\$7.72
\$55.65	\$55.74	\$5.57	\$62.85	\$62.94	\$6.29	\$70.05	\$70.14	\$7.01	\$77.25	\$77.34	\$7.73
\$55.75	\$55.84	\$5.58	\$62.95	\$63.04	\$6.30	\$70.15	\$70.24	\$7.02	\$77.35	\$77.44	\$7.74
\$55.85	\$55.94	\$5.59	\$63.05	\$63.14	\$6.31	\$70.25	\$70.34	\$7.03	\$77.45	\$77.54	\$7.75
\$55.95	\$56.04	\$5.60	\$63.15	\$63.24	\$6.32	\$70.35	\$70.44	\$7.04	\$77.55	\$77.64	\$7.76
\$56.05	\$56.14	\$5.61	\$63.25	\$63.34	\$6.33	\$70.45	\$70.54	\$7.05	\$77.65	\$77.74	\$7.77
\$56.15	\$56.24	\$5.62	\$63.35	\$63.44	\$6.34	\$70.55	\$70.64	\$7.06	\$77.75	\$77.84	\$7.78
\$56.25	\$56.34	\$5.63	\$63.45	\$63.54	\$6.35	\$70.65	\$70.74	\$7.07	\$77.85	\$77.94	\$7.79
\$56.35	\$56.44	\$5.64	\$63.55	\$63.64	\$6.36	\$70.75	\$70.84	\$7.08	\$77.95	\$78.04	\$7.80
\$56.45	\$56.54	\$5.65	\$63.65	\$63.74	\$6.37	\$70.85	\$70.94	\$7.09	\$78.05	\$78.14	\$7.81
\$56.55	\$56.64	\$5.66	\$63.75	\$63.84	\$6.38	\$70.95	\$71.04	\$7.10	\$78.15	\$78.24	\$7.82
\$56.65	\$56.74	\$5.67	\$63.85	\$63.94	\$6.39	\$71.05	\$71.14	\$7.11	\$78.25	\$78.34	\$7.83
\$56.75	\$56.84	\$5.68	\$63.95	\$64.04	\$6.40	\$71.15	\$71.24	\$7.12	\$78.35	\$78.44	\$7.84
\$56.85	\$56.94	\$5.69	\$64.05	\$64.14	\$6.41	\$71.25	\$71.34	\$7.13	\$78.45	\$78.54	\$7.85
\$56.95	\$57.04	\$5.70	\$64.15	\$64.24	\$6.42	\$71.35	\$71.44	\$7.14	\$78.55	\$78.64	\$7.86
\$57.05	\$57.14	\$5.71	\$64.25	\$64.34	\$6.43	\$71.45	\$71.54	\$7.15	\$78.65	\$78.74	\$7.87
\$57.15	\$57.24	\$5.72	\$64.35	\$64.44	\$6.44	\$71.55	\$71.64	\$7.16	\$78.75	\$78.84	\$7.88
\$57.25	\$57.34	\$5.73	\$64.45	\$64.54	\$6.45	\$71.65	\$71.74	\$7.17	\$78.85	\$78.94	\$7.89
\$57.35	\$57.44	\$5.74	\$64.55	\$64.64	\$6.46	\$71.75	\$71.84	\$7.18	\$78.95	\$79.04	\$7.90
\$57.45	\$57.54	\$5.75	\$64.65	\$64.74	\$6.47	\$71.85	\$71.94	\$7.19	\$79.05	\$79.14	\$7.91
\$57.55	\$57.64	\$5.76	\$64.75	\$64.84	\$6.48	\$71.95	\$72.04	\$7.20	\$79.15	\$79.24	\$7.92
\$57.65	\$57.74	\$5.77	\$64.85	\$64.94	\$6.49	\$72.05	\$72.14	\$7.21	\$79.25	\$79.34	\$7.93
\$57.75	\$57.84	\$5.78	\$64.95	\$65.04	\$6.50	\$72.15	\$72.24	\$7.22	\$79.35	\$79.44	\$7.94
\$57.85	\$57.94	\$5.79	\$65.05	\$65.14	\$6.51	\$72.25	\$72.34	\$7.23	\$79.45	\$79.54	\$7.95
\$57.95	\$58.04	\$5.80	\$65.15	\$65.24	\$6.52	\$72.35	\$72.44	\$7.24	\$79.55	\$79.64	\$7.96
\$58.05	\$58.14	\$5.81	\$65.25	\$65.34	\$6.53	\$72.45	\$72.54	\$7.25	\$79.65	\$79.74	\$7.97
\$58.15	\$58.24	\$5.82	\$65.35	\$65.44	\$6.54	\$72.55	\$72.64	\$7.26	\$79.75	\$79.84	\$7.98
\$58.25	\$58.34	\$5.83	\$65.45	\$65.54	\$6.55	\$72.65	\$72.74	\$7.27	\$79.85	\$79.94	\$7.99
\$58.35	\$58.44	\$5.84	\$65.55	\$65.64	\$6.56	\$72.75	\$72.84	\$7.28	\$79.95	\$80.04	\$8.00
\$58.45	\$58.54	\$5.85	\$65.65	\$65.74	\$6.57	\$72.85	\$72.94	\$7.29	\$80.05	\$80.14	\$8.01
\$58.55	\$58.64	\$5.86	\$65.75	\$65.84	\$6.58	\$72.95	\$73.04	\$7.30	\$80.15	\$80.24	\$8.02
\$58.65	\$58.74	\$5.87	\$65.85	\$65.94	\$6.59	\$73.05	\$73.14	\$7.31	\$80.25	\$80.34	\$8.03
\$58.75	\$58.84	\$5.88	\$65.95	\$66.04	\$6.60	\$73.15	\$73.24	\$7.32	\$80.35	\$80.44	\$8.04
\$58.85	\$58.94	\$5.89	\$66.05	\$66.14	\$6.61	\$73.25	\$73.34	\$7.33	\$80.45	\$80.54	\$8.05
\$58.95	\$59.04	\$5.90	\$66.15	\$66.24	\$6.62	\$73.35	\$73.44	\$7.34	\$80.55	\$80.64	\$8.06
\$59.05	\$59.14	\$5.91	\$66.25	\$66.34	\$6.63	\$73.45	\$73.54	\$7.35	\$80.65	\$80.74	\$8.07
\$59.15	\$59.24	\$5.92	\$66.35	\$66.44	\$6.64	\$73.55	\$73.64	\$7.36	\$80.75	\$80.84	\$8.08
\$59.25	\$59.34	\$5.93	\$66.45	\$66.54	\$6.65	\$73.65	\$73.74	\$7.37	\$80.85	\$80.94	\$8.09
\$59.35	\$59.44	\$5.94	\$66.55	\$66.64	\$6.66	\$73.75	\$73.84	\$7.38	\$80.95	\$81.04	\$8.10
\$59.45	\$59.54	\$5.95	\$66.65	\$66.74	\$6.67	\$73.85	\$73.94	\$7.39	\$81.05	\$81.14	\$8.11
\$59.55	\$59.64	\$5.96	\$66.75	\$66.84	\$6.68	\$73.95	\$74.04	\$7.40	\$81.15	\$81.24	\$8.12
\$59.65	\$59.74	\$5.97	\$66.85	\$66.94	\$6.69	\$74.05	\$74.14	\$7.41	\$81.25	\$81.34	\$8.13
\$59.75	\$59.84	\$5.98	\$66.95	\$67.04	\$6.70	\$74.15	\$74.24	\$7.42	\$81.35	\$81.44	\$8.14
\$59.85	\$59.94	\$5.99	\$67.05	\$67.14	\$6.71	\$74.25	\$74.34	\$7.43	\$81.45	\$81.54	\$8.15
\$59.95	\$60.04	\$6.00	\$67.15	\$67.24	\$6.72	\$74.35	\$74.44	\$7.44	\$81.55	\$81.64	\$8.16
\$60.05	\$60.14	\$6.01	\$67.25	\$67.34	\$6.73	\$74.45	\$74.54	\$7.45	\$81.65	\$81.74	\$8.17
\$60.15	\$60.24	\$6.02	\$67.35	\$67.44	\$6.74	\$74.55	\$74.64	\$7.46	\$81.75	\$81.84	\$8.18
\$60.25	\$60.34	\$6.03	\$67.45	\$67.54	\$6.75	\$74.65	\$74.74	\$7.47	\$81.85	\$81.94	\$8.19
\$60.35	\$60.44	\$6.04	\$67.55	\$67.64	\$6.76	\$74.75	\$74.84	\$7.48	\$81.95	\$82.04	\$8.20
\$60.45	\$60.54	\$6.05	\$67.65	\$67.74	\$6.77	\$74.85	\$74.94	\$7.49	\$82.05	\$82.14	\$8.21
\$60.55	\$60.64	\$6.06	\$67.75	\$67.84	\$6.78	\$74.95	\$75.04	\$7.50	\$82.15	\$82.24	\$8.22
\$60.65	\$60.74	\$6.07	\$67.85	\$67.94	\$6.79	\$75.05	\$75.14	\$7.51	\$82.25	\$82.34	\$8.23
\$60.75	\$60.84	\$6.08	\$67.95	\$68.04	\$6.80	\$75.15	\$75.24	\$7.52	\$82.35	\$82.44	\$8.24
\$60.85	\$60.94	\$6.09	\$68.05	\$68.14	\$6.81	\$75.25	\$75.34	\$7.53	\$82.45	\$82.54	\$8.25
\$60.95	\$61.04	\$6.10	\$68.15	\$68.24	\$6.82	\$75.35	\$75.44	\$7.54	\$82.55	\$82.64	\$8.26
\$61.05	\$61.14	\$6.11	\$68.25	\$68.34	\$6.83	\$75.45	\$75.54	\$7.55	\$82.65	\$82.74	\$8.27
\$61.15	\$61.24	\$6.12	\$68.35	\$68.44	\$6.84	\$75.55	\$75.64	\$7.56	\$82.75	\$82.84	\$8.28
\$61.25	\$61.34	\$6.13	\$68.45	\$68.54	\$6.85	\$75.65	\$75.74	\$7.57	\$82.85	\$82.94	\$8.29
\$61.35	\$61.44	\$6.14	\$68.55	\$68.64	\$6.86	\$75.75	\$75.84	\$7.58	\$82.95	\$83.04	\$8.30
\$61.45	\$61.54	\$6.15	\$68.65	\$68.74	\$6.87	\$75.85	\$75.94	\$7.59	\$83.05	\$83.14	\$8.31
\$61.55	\$61.64	\$6.16	\$68.75	\$68.84	\$6.88	\$75.95	\$76.04	\$7.60	\$83.15	\$83.24	\$8.32
\$61.65	\$61.74	\$6.17	\$68.85	\$68.94	\$6.89	\$76.05	\$76.14	\$7.61	\$83.25	\$83.34	\$8.33
\$61.75	\$61.84	\$6.18	\$68.95	\$69.04	\$6.90	\$76.15	\$76.24	\$7.62	\$83.35	\$83.44	\$8.34
\$61.85	\$61.94	\$6.19	\$69.05	\$69.14	\$6.91	\$76.25	\$76.34	\$7.63	\$83.45	\$83.54	\$8.35
\$61.95	\$62.04	\$6.20	\$69.15	\$69.24	\$6.92	\$76.35	\$76.44	\$7.64	\$83.55	\$83.64	\$8.36

Price Range	Tax
\$83.65	\$83.74 \$8.37
\$83.75	\$83.84 \$8.38
\$83.85	\$83.94 \$8.39
\$83.95	\$84.04 \$8.40
\$84.05	\$84.14 \$8.41
\$84.15	\$84.24 \$8.42
\$84.25	\$84.34 \$8.43
\$84.35	\$84.44 \$8.44
\$84.45	\$84.54 \$8.45
\$84.55	\$84.64 \$8.46
\$84.65	\$84.74 \$8.47
\$84.75	\$84.84 \$8.48
\$84.85	\$84.94 \$8.49
\$84.95	\$85.04 \$8.50
\$85.05	\$85.14 \$8.51
\$85.15	\$85.24 \$8.52
\$85.25	\$85.34 \$8.53
\$85.35	\$85.44 \$8.54
\$85.45	\$85.54 \$8.55
\$85.55	\$85.64 \$8.56
\$85.65	\$85.74 \$8.57
\$85.75	\$85.84 \$8.58
\$85.85	\$85.94 \$8.59
\$85.95	\$86.04 \$8.60
\$86.05	\$86.14 \$8.61
\$86.15	\$86.24 \$8.62
\$86.25	\$86.34 \$8.63
\$86.35	\$86.44 \$8.64
\$86.45	\$86.54 \$8.65
\$86.55	\$86.64 \$8.66
\$86.65	\$86.74 \$8.67
\$86.75	\$86.84 \$8.68
\$86.85	\$86.94 \$8.69
\$86.95	\$87.04 \$8.70
\$87.05	\$87.14 \$8.71
\$87.15	\$87.24 \$8.72
\$87.25	\$87.34 \$8.73
\$87.35	\$87.44 \$8.74
\$87.45	\$87.54 \$8.75
\$87.55	\$87.64 \$8.76
\$87.65	\$87.74 \$8.77
\$87.75	\$87.84 \$8.78
\$87.85	\$87.94 \$8.79
\$87.95	\$88.04 \$8.80
\$88.05	\$88.14 \$8.81
\$88.15	\$88.24 \$8.82
\$88.25	\$88.34 \$8.83
\$88.35	\$88.44 \$8.84
\$88.45	\$88.54 \$8.85
\$88.55	\$88.64 \$8.86
\$88.65	\$88.74 \$8.87
\$88.75	\$88.84 \$8.88
\$88.85	\$88.94 \$8.89
\$88.95	\$89.04 \$8.90
\$89.05	\$89.14 \$8.91
\$89.15	\$89.24 \$8.92
\$89.25	\$89.34 \$8.93
\$89.35	\$89.44 \$8.94
\$89.45	\$89.54 \$8.95
\$89.55	\$89.64 \$8.96
\$89.65	\$89.74 \$8.97
\$89.75	\$89.84 \$8.98
\$89.85	\$89.94 \$8.99
\$89.95	\$90.04 \$9.00
\$90.05	\$90.14 \$9.01
\$90.15	\$90.24 \$9.02
\$90.25	\$90.34 \$9.03
\$90.35	\$90.44 \$9.04
\$90.45	\$90.54 \$9.05
\$90.55	\$90.64 \$9.06
\$90.65	\$90.74 \$9.07
\$90.75	\$90.84 \$9.08

Price Range	Tax
\$90.85	\$90.94 \$9.09
\$90.95	\$91.04 \$9.10
\$91.05	\$91.14 \$9.11
\$91.15	\$91.24 \$9.12
\$91.25	\$91.34 \$9.13
\$91.35	\$91.44 \$9.14
\$91.45	\$91.54 \$9.15
\$91.55	\$91.64 \$9.16
\$91.65	\$91.74 \$9.17
\$91.75	\$91.84 \$9.18
\$91.85	\$91.94 \$9.19
\$91.95	\$92.04 \$9.20
\$92.05	\$92.14 \$9.21
\$92.15	\$92.24 \$9.22
\$92.25	\$92.34 \$9.23
\$92.35	\$92.44 \$9.24
\$92.45	\$92.54 \$9.25
\$92.55	\$92.64 \$9.26
\$92.65	\$92.74 \$9.27
\$92.75	\$92.84 \$9.28
\$92.85	\$92.94 \$9.29
\$92.95	\$93.04 \$9.30
\$93.05	\$93.14 \$9.31
\$93.15	\$93.24 \$9.32
\$93.25	\$93.34 \$9.33
\$93.35	\$93.44 \$9.34
\$93.45	\$93.54 \$9.35
\$93.55	\$93.64 \$9.36
\$93.65	\$93.74 \$9.37
\$93.75	\$93.84 \$9.38
\$93.85	\$93.94 \$9.39
\$93.95	\$94.04 \$9.40
\$94.05	\$94.14 \$9.41
\$94.15	\$94.24 \$9.42
\$94.25	\$94.34 \$9.43
\$94.35	\$94.44 \$9.44
\$94.45	\$94.54 \$9.45
\$94.55	\$94.64 \$9.46
\$94.65	\$94.74 \$9.47
\$94.75	\$94.84 \$9.48
\$94.85	\$94.94 \$9.49
\$94.95	\$95.04 \$9.50
\$95.05	\$95.14 \$9.51
\$95.15	\$95.24 \$9.52
\$95.25	\$95.34 \$9.53
\$95.35	\$95.44 \$9.54
\$95.45	\$95.54 \$9.55
\$95.55	\$95.64 \$9.56
\$95.65	\$95.74 \$9.57
\$95.75	\$95.84 \$9.58
\$95.85	\$95.94 \$9.59
\$95.95	\$96.04 \$9.60
\$96.05	\$96.14 \$9.61
\$96.15	\$96.24 \$9.62
\$96.25	\$96.34 \$9.63
\$96.35	\$96.44 \$9.64
\$96.45	\$96.54 \$9.65
\$96.55	\$96.64 \$9.66
\$96.65	\$96.74 \$9.67
\$96.75	\$96.84 \$9.68
\$96.85	\$96.94 \$9.69
\$96.95	\$97.04 \$9.70
\$97.05	\$97.14 \$9.71
\$97.15	\$97.24 \$9.72
\$97.25	\$97.34 \$9.73
\$97.35	\$97.44 \$9.74
\$97.45	\$97.54 \$9.75
\$97.55	\$97.64 \$9.76
\$97.65	\$97.74 \$9.77
\$97.75	\$97.84 \$9.78
\$97.85	\$97.94 \$9.79
\$97.95	\$98.04 \$9.80

Price Range	Tax
\$98.05	\$98.14 \$9.81
\$98.15	\$98.24 \$9.82
\$98.25	\$98.34 \$9.83
\$98.35	\$98.44 \$9.84
\$98.45	\$98.54 \$9.85
\$98.55	\$98.64 \$9.86
\$98.65	\$98.74 \$9.87
\$98.75	\$98.84 \$9.88
\$98.85	\$98.94 \$9.89
\$98.95	\$99.04 \$9.90
\$99.05	\$99.14 \$9.91
\$99.15	\$99.24 \$9.92
\$99.25	\$99.34 \$9.93
\$99.35	\$99.44 \$9.94
\$99.45	\$99.54 \$9.95
\$99.55	\$99.64 \$9.96
\$99.65	\$99.74 \$9.97
\$99.75	\$99.84 \$9.98
\$99.85	\$99.94 \$9.99
\$99.95	\$100.04 \$10.00

Maximum Interest Rate in South Carolina

If you extend consumer credit and have not filed this form and posted your maximum rates in your place of business you may be in **VIOLATION** of the South Carolina Consumer Protection Code, Section 37-2-305.



South Carolina Department of Consumer Affairs Maximum Rate Schedule

Certification Date:

ABC Company
123 Main St.
Anywhere, USA 12345

Consumers: All creditors making consumer credit sales in South Carolina are required by law to post a schedule showing the maximum rate of **CREDIT SERVICE CHARGES expressed as the FINANCE CHARGE stated as ANNUAL PERCENTAGE RATES (APR)** that the creditor intends to charge for various types of consumer credit transactions. The purpose of this requirement is to assist you in comparing the maximum rates that creditors charge, thereby furthering your understanding of the terms of consumer credit transactions and helping you to avoid the uninformed use of credit.

NOTE: Creditors are prohibited only from granting consumer credit at rates higher than those specified on the displayed Maximum Rate Schedule. A creditor may be willing to grant you credit at rates that are lower than those specified, depending on the amount, terms, collateral and your credit worthiness. The schedule listed below is presented for demonstration purposes only and is an example.

<u>Category</u>	<u>Description</u>	<u>Maximum A.P.R. For Fixed Rate Credit Sales</u>	<u>Notes</u>
Secured Credit Sales	New/Used Cars	39%	

All businesses that impose a finance charge on Credit Sales or Consumer Loans in excess of 18% (APR) are required to file a Maximum Rate Schedule by January 31 of each year.

All businesses that extend credit to consumers and have gross sales that exceed \$150,000 are also required to file a Consumer Credit Grantor Notification by January 31 of each year.

For more information: visit www.scconsumer.gov and click on licensing or you may contact our office at 803-734-4253. **To file and pay online:** go to www.scbos.sc.gov

South Carolina Department of Consumer Affairs
PO Box 5246
Columbia, SC 29250-5246

TAXPAYER RECORD

Lines 1 through 10 Form ST-388	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Sales and Use Tax												
1. Gross Proceeds of Sales												
Line 1A: Column A (6% Rate)												
Column B (5% Rate)												
Line 1B: Column C (2% Rate)												
2. Total Deductions and Subtractions												
Column A (6% Rate)												
Column B (5% Rate)												
Column C (2% Rate)												
3. Net Taxable Sales												
Column A (6% Rate)												
Column B (5% Rate)												
Column C (2% Rate)												
4 Tax Due												
Column A (6% Rate)												
Column B (5% Rate)												
Column C (2% Rate)												
5. Taxpayer's Discount												
Column A (6% Rate)												
Column B (5% Rate)												
Column C (2% Rate)												
6. Balance Due												
Column A (6% Rate)												
Column B (5% Rate)												
Column C (2% Rate)												
7B. Total Penalty and Interest												
Column A (6% Rate)												
Column B (5% Rate)												
Column C (2% Rate)												
8A. Total Sales, Use and Accomodations Due												
9. Total Local Taxes Due												
10. Total Amount Due												

Reminder: Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form. 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 SC Department of Revenue shall 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 Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, 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.

**"By act of The
South Carolina
General Assembly
any person con-
victed of armed
robbery shall serve
a sentence of no
less than 7 years
at hard labor
without parole."**

PRESORTED
STANDARD
U. S. Postage
PAID
SC Department
of Revenue



● Starting a New Business? ● Have An Existing Business? ● Need To Renew a Business License, Permit, or Registration - or pay State Business Taxes?

Simply go to:
SC Business One Stop, SC Business Portal
www.SCBOS.sc.gov

Do business online with the Secretary of State, the Department of Revenue, the Department of Employment and Workforce, the Department of Health and Environmental Control, the Department of Consumer Affairs, and the Department of Plant Industry!

Current online offerings include:

Secretary of State

- Certificate of Limited Partnership
- Articles of Incorporation - Corporation
- Certificate of Authority - Non-profit Corporation
- Certificate of Authority - Limited Liability Partnership
- Certificate of Authority - Corporation
- Certificate of Authority - Limited Liability Company
- Articles of Incorporation - Statutory Close Corporation
- Articles of Incorporation - Professional Corporation
- Articles of Incorporation - Non-profit Corporation
- Articles of Incorporation - Limited Liability Company
- Limited Liability Partnership Registration
- Register Foreign Corporation
- Register Foreign Limited Liability Corporation
- Register Foreign Limited Partnership
- Assumed Name Certificate of Limited Partnership
- Change of Registered Agent Name and/or Address
- LLC - Change of Agent for Service of Process
- LLC - Change of Agent for Service of Process Designated Office
- LLC - Change of Address of Agent

Department of Revenue

- Sales Tax (Retail License)
- Accommodations (Retail License)
- Alcohol Beverage Licenses and Renewals
- Business Personal Property
- Employee Withholding
- Corporate Tax Account
- Use Tax

Department of Plant Industry

- General Fertilizer Permits
- Liming Materials Permits
- Restricted Fertilizer Permits

Department of Employment and Workforce

- Unemployment Insurance Tax

Department of Health and Environmental Control

- Well Permits
- Asbestos Removal Permits
- Underground Storage Tanks Permits

Department of Consumer Affairs

- Maximum Rate Schedule Filings
- Credit Grantor Notification
- Credit Grantor Notification for Rent-to-Own Businesses

DON'T FORGET

- To check the period ended on the return to be sure it is submitted for the period to be reported
- To make sure your check is properly filled out to match the tax due
- To file timely
- To supply all information requested on your form
- To file your return electronically
- For forms suggestions and concerns send email to: Suggestions4Forms@sctax.org

2014 Sales Tax Holiday

The South Carolina Sales Tax Holiday exemption is scheduled to begin Friday, August 1, 2014, at 12:01 AM and end on Sunday, August 3, 2014, at midnight. The exemption affects the sale of clothing, clothing accessories, footwear, school supplies, computers, printers, printer supplies, bed linens, etc. See Revenue Ruling 10-7, 10-8 for additional information.

A policy document with the official list of holidays and exempt items is available on our internet website: www.sctax.org