



STATE SALES, USE, AND AVIATION FUEL TAX RETURN

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

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

- AMENDED Return Change of Address Business Permanently Closed (Make changes to address below) Date (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 OFFICE USE ONLY FOR FIELD USE ONLY

Period Ended File Return On or By

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST. (No credits should be taken on this form. Please see Refund Section in Essential Information.)

SALES AND USE TAX

- 1. Total Gross Proceeds of Sales, etc. Do Not include sale of Aviation Gasoline/Aviation Jet Fuel (From Item 3 of Sales and Use Tax Worksheet on reverse side)
2. Total Amount of Deductions (From Item 5 of Worksheet)
3. Net Taxable Sales and Purchases (Line 1 minus line 2) 14-4701 14-4702
4. State Sales and Use Tax Due (Line 3 x 6%) 6%

OFFICE USE ONLY:

AVIATION GASOLINE/AVIATION JET FUEL TAX

- 5. Gross Proceeds of Sales and Withdrawals for Own Use Includes charges for Aviation Gasoline/Aviation Jet Fuel (From Item 7 of worksheet)
6. Total Amount of Deductions (From Item 9 of worksheet) 6%
7. Net Taxable Sales for Aviation Gas/Aviation Jet Fuel (Line 5 minus line 6) 34-3724

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- 8. Aviation Tax Due (Line 7 x 6% (.06))

LOCAL TAX

- 9. Total State Sales, Use, and Aviation Tax Due (Add lines 4 and 8)
10. Total Local Taxes Due (From Column B, line 2, page 7 of 8 of form ST-389)
11. Total State and Local Taxes Due (Add lines 9 and 10)
12. Taxpayer's Discount (Line 11 x Discount Rate) (Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.)
13. Net Tax Payable (Line 11 minus line 12)
14. Penalty, Interest (Add penalty and interest above and enter total on line 14 at right.)
OFFICE USE ONLY:
15. Total Amount Due (Add line 13 and line 14)

IMPORTANT: Sign and date return on reverse side.

Sales and Use Tax Worksheet #1

Item 1. Gross Proceeds of Sales, Rentals and Withdrawals for Own Use

Do not include Sales of Aviation Gasoline/Aviation Jet Fuel.

1. _____

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

2. _____

Item 3. Total Gross Proceeds of Sales, Rental, Use Tax, and Withdrawals of Inventory for Own Use (Add Items 1 and 2. Enter total here and on line 1 on front of ST-403). If local tax is applicable, enter this amount on Item 1 of ST-389 worksheet.

3. _____

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 tax worksheet).

Item 4. Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction.)

Column A Type of Deduction	Column B Amount of Deduction
Sales Exempt During "Sales Tax Holiday" _____	▶ \$ _____
_____	\$ _____
_____	\$ _____

Item 5. Total Amount of Deductions (Total Column B)

(Enter total here and on line 2 on front of ST-403.)

5. < _____ >

Item 6. Net Taxable Sales and Purchases

(Item 3 minus Item 5. Enter total here and on line 3 on front of ST-403.)

6. _____

Aviation Gasoline/Aviation Jet Fuel Worksheet #2

This section is used for reporting tax on aviation gasoline and aviation jet fuel that must be sold for use in an airplane. By definition, aviation gasoline is defined to also include aviation jet fuel manufactured exclusively for use in airplanes and sold for such purposes as well as gasoline manufactured exclusively for use in airplanes and sold for such purposes.

Item 7. Gross Proceeds of Sales and Withdrawals for Own Use (Enter total here and on line 5 on front of ST-403.) If local tax is applicable, combine Item 7 with amount on Item 3 and enter total on Item 1 of Form ST-389 (local tax worksheet).

7. _____

Item 8. Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction.)

Column A Type of Deduction	Column B Amount of Deduction
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 9. Total Amount of Deductions (Total Column B)

(Enter total here and on line 6 on front of ST-403.)

9. < _____ >

Item 10. Net Taxable Sales and Purchases of Aviation Gasoline/Aviation Jet Fuel

(Item 7 minus Item 9. Enter total here and on line 7 on front of ST-403.)

10. _____

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

For questions regarding this form, call (803) 898-5000.

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 _____ 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.

Taxpayer's Signature	Owner, Partner or Title	Daytime Phone Number	Date
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E-mail Address: _____

(See instructions)

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.