

For Tax Periods 7/1/12 through 12/31/12

STATE OF SOUTH CAROLINA

DEPARTMENT OF REVENUE

STATE SALES AND USE TAX RETURN FOR DURABLE MEDICAL EQUIPMENT AND RELATED SUPPLIES

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

1350



ST-501 (Rev. 5/3/12) 5183

If the business is closed permanently, please complete the form C-278 and return the license. This is a scannable form, which MUST be completed in black ink only.

Check if address change and make corrections below.

If the area below is blank, fill in name, address, SSN or Federal Identification Number

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.

SALES AND USE TAX

Only complete this section if you have completed sales tax worksheet #1 (on reverse side) and the requirements of worksheet #2 do not apply to the sale.

(No credits should be taken on this form. Please see Refund Section in Essential Information.)

- 1. Gross Proceeds of Sales, Rentals and Withdrawals for Own Use - Enter total here from line 3 of Sales Tax Worksheet #1
2. Total Amount of Deductions (From line 5 of worksheet #1)
3. Net Taxable Sales (Line 1 minus line 2)
4. Line 3 x 6% (.06)
5. Taxpayer's Discount (For timely filed and paid returns only) - If your combined tax liability is less than \$100.00, the discount rate is 3% (.03) of line 4. If the total is \$100.00 or more, the discount is 2% (.02) of line 4. (The \$3,000 maximum discount allowed per fiscal year (June through May) is the combined discount amounts from line 5, line 13 and total of amounts from Column C of Form ST-389, if applicable.)
6. Sales and Use Tax Net Amount Payable (Line 4 minus line 5)
7. Penalty, Interest
8. Total Sales and Use Tax Due (Add lines 6 and 7)

6%

DURABLE MEDICAL EQUIPMENT AND RELATED SUPPLIES Only complete this section if you have completed tax worksheet #2 (Reduced Tax Rate on Durable Medical Equipment and Related Supplies).

- 9. Gross Proceeds of Sales from the Sale of Durable Medical Equipment and Related Supplies - Enter total here from line 7 of Durable Medical Equipment and Related Supplies worksheet #2.
10. Total Amount of Deductions (From line 9 of worksheet #2)
11. Net Taxable Sales (Line 9 minus line 10)
12. Line 11 x 1.75% (.0175)
13. Taxpayer's Discount (Line 12 x Discount Rate) - Use same discount rate as applied on line 5.
14. Net Amount Payable (Line 12 minus line 13)
15. Penalty, Interest
OFFICE USE ONLY:

FOR OFFICE USE ONLY

1.75%

Additional Tax From ST-389

- 17. Total Additional Taxes Due (From column D, line 5, page 7 of 8 of form ST-389)
18. Total of all Taxes Due (Add lines 8, 16, and 17)

IMPORTANT: Sign and date return on reverse side.

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Sales and Use Tax Worksheet #1

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

Do not include sales of durable medical equipment and related supplies paid by funds of the State or United States under Medicare or Medicaid program.

1. _____

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

2. _____

3. Total Add lines 1 and 2. Enter total here and on line 1 on front of return. If local tax is applicable, enter the total on line 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 sales tax worksheet.)

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" _____	▶ \$ _____
Sales over \$100 delivered onto Catawba Reservation _____	\$ _____
_____	\$ _____

5. Total Amount of Deductions (Total Column B)

5. < _____ >

6. Net Sales and Purchases (Line 3 minus line 5 should agree with line 3 on front of ST-501.)

6. _____

Durable Medical Equipment and Related Supplies Tax Worksheet #2

This section is only used for reporting sales tax at a reduced rate on sales of durable medical equipment and related supplies as defined under federal and state Medicaid and Medicare laws.

Only complete the durable medical equipment and related supplies worksheet if the following conditions are met:

1. The purchase is paid directly by funds of South Carolina or the United States under the Medicaid or Medicare programs.
2. State or federal law or regulation authorizing the payment prohibit the payment of the sales or use tax.
3. The durable medical equipment and related supplies are sold by a provider who holds a South Carolina retail sales license and whose principal place of business is located in South Carolina.

All other sales which do not meet the above conditions are required to be reported under worksheet #1.

7. Gross Proceeds of Sales from the Sale of Durable Medical Equipment and Related Supplies

Enter sales amount here and on line 9 on front of return. If local tax is applicable, combine line 7 amount with amount on line 3 and enter total on line 1 of the ST-389 worksheet.

7. _____

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

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

9. Total Amount of Deductions (Total Column B)

Enter total here and on line 10 on front of return.

9. < _____ >

10. Net Sales and Purchases of Durable Medical Equipment and Related Supplies

Line 7 minus Line 9 should agree with line 11 on front of ST-501.

10. _____

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

For questions regarding this form, call (803) 896-1370.

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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Internet/E-mail Address:

(See instructions)