



SCHEDULE OF MAXIMUM TAX ALLOCATION

Taxpayer/Business Name _____

Retail License or Use Tax Registration Number _____ Period Ended _____

Submit the ST-593 to the SCDOR with one of the returns below. Only one ST-593 should be submitted with a return.

- **Retailers:** ST-455 State Sales, Use, and Maximum Tax Return
- **Individuals:** ST-236 Casual Use or Excise Tax Return

This schedule is not required if any of the following applies:

- Infrastructure Maintenance Fees (IMF) are required as payment on the sale, lease, or registration of items such as motor vehicles to the South Carolina Department of Motor Vehicles (SCDMV).
- Sales Tax is required as payment of tax on certain items, such as manufactured homes, not subject to the \$500 Maximum Sales and Use Tax (Max Tax) limit.

Instructions

Sales and Use Tax due on items subject to a Maximum Sales and Use Tax of \$500 is allocated as follows:

Line 1: Enter the total net taxable amount subject to a Max Tax.

Line 2: Enter the total Sales and Use Tax due (multiply line 1 by 5%). Divide amount reported on Line 2 into two parts (Line 2A and Line 2B).

Line 2A: Enter the tax due on net taxable amount taxable up to \$6,000. See Example of Allocation on back.

Line 2B: Enter the tax due on net taxable amount taxable above \$6,000 but not over \$10,000. See Example of Allocation on back.

For example: The tax due on an item with a net taxable sale amount (reported on Line 1) not exceeding \$6,000 (taxed at 5% up to \$300) must be reported on Line 2A. However, if the net taxable sale or purchase of an item (reported on Line 1) exceeds \$6,000 then the amount that exceeds \$6,000 is taxable up to \$10,000 (Max Tax of \$500). Note, the tax due must be distributed on Line 2A and Line 2B as follows:

Step 1: Enter \$300 (\$6,000 X 5%) on Line 2A.

Step 2: Enter tax due on the difference between \$300 tax (reported on Line 2A) and the tax amount up to \$500 maximum (taxable amount over \$6,000 and up to \$10,000 limit) on Line 2B.

Line 1. Enter total net taxable sales/purchases subject to Max Tax Line 1. _____

Line 2. Enter total tax due on net taxable sales/purchases subject to Max Tax Line 2. _____

Distribution of Sales and Use Tax reported on Line 2

Line 2A. Enter tax due on net taxable portion up to \$6,000 Line 2A. ► _____

Line 2B. Enter tax due on net taxable portion above \$6,000 but not exceeding \$10,000 Line 2B. ► _____

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

Date

Signature

Owner, Partner, or Title

(File with the ST-455 or ST-236, if applicable.)

The sale, lease, and registration of these items are subject to:

Max Tax: Reported and Paid to SCDOR

- Airplanes
- Boats
- Self-propelled light construction equipment
- Other items not subject to IMF

IMF: Reported and paid to the SCDMV

- Motor vehicles
- Motorcycles,
- Trailers
- Other items listed on the SCDMV website

The sale, lease, or registration of items subject to the Infrastructure Maintenance Fee by a retailer must be reported in total sales on Form ST-455 (State Sales, Use, and Maximum Tax Return) and taken as a deduction on Worksheet #3.

Example of allocation:

- Item with a net taxable sales amount of \$6,000. The total tax due is \$300 ($\$6,000 \times 5\%$ or $.05$).
 - Enter \$300 on Line 2A. Enter \$0 on Line 2B.
- Item with a net taxable sales amount of \$8,000. The total tax due is \$400 ($\$8,000 \times 5\%$ or $.05$).
 - Enter \$300 on Line 2A. Enter \$100 on Line 2B.
- Item with a net taxable sales amount of \$12,000. The total tax due is \$500 (Max Tax).
 - Enter \$300 on Line 2A. Enter \$200 on Line 2B.

Multiple Items:

- Item with a net taxable sales amount of \$7,000. The total tax due is \$350 ($\$7,000 \times 5\%$ or $.05$).
- Item with a net taxable sales amount of \$9,000. The total tax due is \$450 ($\$9,000 \times 5\%$ or $.05$).
 - Enter \$600 on Line 2A. Enter \$200 on Line 2B.