SCHEDULE OF MAXIMUM TAX ALLOCATION

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

ST-593
(Rev. 10/28/19) 5318

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

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

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 exceeding $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.

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<table>
<thead>
<tr>
<th>Line 1</th>
<th>Enter total net taxable sales/purchases subject to Max Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 2</td>
<td>Enter total tax due on net taxable sales/purchases subject to Max Tax</td>
</tr>
</tbody>
</table>

**Distribution of Sales and Use Tax reported on Line 2**

<table>
<thead>
<tr>
<th>Line 2A</th>
<th>Enter tax due on net taxable portion up to $6,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 2B</td>
<td>Enter tax due on net taxable portion above $6,000 but not exceeding $10,000</td>
</tr>
</tbody>
</table>

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