



# SC USE TAX WORKSHEET

The State sales and use tax rate is 6%. 5% is to be used to fund public education and 1% is to be used for the purpose of reducing property taxes.

Column A Date of Purchase	Column B Name of Store/ Company/ Vendor	Column C Total Price of Purchases <small>(includes shipping &amp; handling, warranty costs and sales or use tax due and paid on the purchase.)</small>	Column D Sales or Use Tax Due and Paid to another state or local jurisdiction	Column E Amount Taxable <small>(subtract Column D from Column C) Items Purchased After May 31, 2007 (State Rate 6%)</small>
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
<b>Line 1</b>		<b>Total of Column C:</b> \$	<b>Total of Column D:</b> \$	<b>Total of Column E:</b> \$
<b>Line 2</b>	Enter your County's state and local sales and use tax rate. SC statewide tax rate is 6%. The local tax rate is in addition to the state tax rate. <b>Note:</b> Sales of unprepared foods are exempt of the State sales and use tax rate; however, local taxes still apply to sales of unprepared food unless the local tax law specifically exempts such sales.			%
<b>Line 3</b>	Multiply Line 1 of Column E by the rate on Line 2 of Column E.			\$
<b>Line 4</b>	Enter here the applicable amount of tax due and paid other state and local jurisdictions from Line 1, Total of Column D.			\$
<b>Line 5</b>	<b>SC Use Tax Due.</b> Subtract Line 4 from Line 3. Enter here and on your Use Tax Payment Return, or Individual Income Tax Return, or when filing online at <a href="http://www.sctax.org">www.sctax.org</a> Round to the nearest dollar and make check or money order payable to: SC Department of Revenue.			\$

Do not mail this form if reporting and paying on individual income tax return or filing on-line. Also, do not use this form if you are currently a sales tax licensee or have a use tax registration number.

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## SC DEPARTMENT OF REVENUE USE TAX PAYMENT RETURN

Mail To:  
South Carolina Department of Revenue, Sales Tax, Columbia, SC 29214-0110

Your Social Security Number

**Municipality or County Numerical Code**  
(Use municipality code if within municipal limits)

MONTH (MM): \_\_\_\_\_ TAX YEAR (YY): \_\_\_\_\_

Name and Street Address

(Enter from Line 5, Column E of the Worksheet here)  
14-4712

\_\_\_\_\_ .00

Office Use Only

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a misdemeanor.

Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_

## Instructions for SC Use Tax Worksheet

Please keep the top portion of this worksheet with your records. Record purchases subject to use tax. You may pay your use tax on the detachable bottom portion of this form, on your individual income tax return, or when filing on-line at [www.sctax.org](http://www.sctax.org). When entering the four digit county or municipality code on your use tax payment return, **use the four digit code listed on the last page of the instructions.** If the items purchased are for storage, use or other consumption in a municipality, use the municipality code; otherwise, use the county code. (If you report and pay your use tax on your individual income tax return or by filing on-line, you are not required to submit the detachable bottom portion of this form.)

**Use Tax:** Purchases of tangible goods for use in South Carolina on which no South Carolina sales or use tax has been paid are subject to the use tax. Examples include: catalog purchases, goods bought on-line over the internet, or furniture purchased out of state and delivered in South Carolina on which no or insufficient South Carolina tax was paid. (Contrary to popular misconception, the federal Internet Tax Freedom Act governs taxation of access to the internet through your internet-access provider. Goods purchased over the internet are not tax free.) **When figuring your use tax liability, please review any credit card statements from the taxable year. In addition, please recall any large purchases made during the taxable year.**

**Credit:** You are allowed a credit against SC use tax for the amount of tax due and paid to another state or local jurisdiction. For example, if you purchased furniture and took delivery of the furniture in another state, and paid that state's 4% sales tax, you would calculate the SC use tax at 6%, plus local option taxes, and subtract from the total 4% paid to the other state.

### SALES AND USE TAX RATES BY COUNTY

Use the sales tax rate of the county in which you are located or other applicable rate wherever tangible personal property was delivered. Currently, the state's basic sales and use tax rate is six percent (6%). Some counties impose a local sales and use tax in addition to the state's basic rate. The chart below contains a combined tax rate of the state's basic rate (6%) along with the local tax rate of some counties. To verify a county's tax rate or determine if a county's tax rate has changed, please call (803) 896-1420.

SALES AND USE TAX RATES BY COUNTY AS OF MAY 1, 2013					
COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Abbeville .....	7%	Dillon .....	8%	Lexington .....	7%
Aiken .....	7%	Dorchester .....	7%	McCormick .....	7%
Allendale .....	8%	Edgefield .....	7%	Marion .....	8%
Anderson .....	6%	Fairfield .....	7%	Marlboro .....	8%
Bamberg .....	8%	Florence .....	8%	Newberry .....	7%
Barnwell .....	7%	Georgetown .....	6%	Oconee .....	6%
Beaufort .....	6%	Greenville .....	6%	Orangeburg .....	7%
Berkeley .....	8%	Greenwood .....	6%	Pickens .....	7%
Calhoun .....	7%	Hampton .....	8%	Richland .....	8%
Charleston .....	8.5%	Horry .....	8%	Saluda .....	7%
Cherokee .....	8%	Horry - City of Myrtle Beach ....	9%	Spartanburg .....	6%
Chester .....	8%	Jasper .....	8%	Sumter .....	8%
Chesterfield .....	8%	Kershaw .....	7%	Union .....	6%
Clarendon .....	8%	Lancaster .....	8%	Williamsburg .....	7%
Colleton .....	7%	Laurens .....	7%	York .....	7%
Darlington .....	8%	Lee .....	8%		

### Assessment Time Limitations for Use Taxes

A provision has been added under Code Section 12-54-85(C) to allow the assessment of the State use tax, or a local use tax administered and collected by the Department on behalf of a local jurisdiction, beyond the standard 36 month limitation when it is "the result of information received from, or as a result of exchange agreements with, other state or local taxing authorities, regional or national tax administration organizations, or the federal government. The use taxes in this case may be assessed at any time within 12 months after the department receives the information, but no later than 72 months after the last day the use tax may be paid without penalty."

### 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.

## MUNICIPAL AND COUNTY NUMERICAL CODES

Name	Code	Name	Code	Name	Code	Name	Code
<b>Abbeville County</b>	<b>1001</b>	<b>Cherokee County</b>	<b>1011</b>	<b>Hampton County</b>	<b>1025</b>	<b>Oconee County</b>	<b>1037</b>
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	<b>Chester County</b>	<b>1012</b>	Gifford	2336	<b>Orangeburg County</b>	<b>1038</b>
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
<b>Aiken County</b>	<b>1002</b>	Lowrys	2542	Varnville	2932	Cordova	2169
Aiken (City)	2010	Richburg	2755	Yemassee	2985	Elloree	2260
Burnettown	2084					Eutawville	2270
Jackson	2440	<b>Chesterfield County</b>	<b>1013</b>	<b>Horry County</b>	<b>1026</b>	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
<b>Allendale County</b>	<b>1003</b>	<b>Clarendon County</b>	<b>1014</b>	<b>Jasper County</b>	<b>1027</b>	Vance	2930
Allendale (Town)	2015	Manning	2585	Hardeeville	2384	Woodford	2975
Fairfax	2280	Paxville	2698	Ridgeland	2765		
Sycamore	2889	Summerton	2871			<b>Pickens County</b>	<b>1039</b>
Ulmers	2910	Turbeville	2905			Central	2118
<b>Anderson County</b>	<b>1004</b>	<b>Colleton County</b>	<b>1015</b>	<b>Kershaw County</b>	<b>1028</b>	Clemson	2148
Anderson (City)	2020	Cottageville	2172	Bethune	2064	Easley	2230
Belton	2060	Edisto Beach	2243	Camden	2103	Liberty	2510
Clemson	2149	Lodge	2530	Elgin	2250	Norris	2644
Honea Path	2424	Smoaks	2831	<b>Lancaster County</b>	<b>1029</b>	Pickens (City)	2716
Iva	2439	Walterboro	2940	Heath Springs	2396	Six Mile	2828
Pelzer	2707	Williams	2965	Kershaw	2460		
Pendleton	2710			Lancaster (City)	2482	<b>Richland County</b>	<b>1040</b>
Starr	2861	<b>Darlington County</b>	<b>1016</b>			Arcadia Lakes	2030
West Pelzer	2955	Darlington (City)	2200	<b>Laurens County</b>	<b>1030</b>	Blythewood	2075
Williamston	2967	Hartsville	2392	Clinton	2151	Cayce	2116
		Lamar	2478	Cross Hill	2181	Columbia	2160
<b>Bamberg County</b>	<b>1005</b>	Society Hill	2837	Fountain Inn	2316	Eastover	2235
Bamberg (City)	2052	<b>Dillon County</b>	<b>1017</b>	Gray Court	2350	Forest Acres	2298
Denmark	2204	Dillon (City)	2208	Laurens (City)	2498	Irmo	2434
Ehrhardt	2245	Lake View	2474	Ware Shoals	2946	<b>Saluda County</b>	<b>1041</b>
Govan	2346	Latta	2494	Waterloo	2947	Batesburg Leesville	2057
Olar	2674					Monetta	2602
<b>Barnwell County</b>	<b>1006</b>	<b>Dorchester County</b>	<b>1018</b>	<b>Lee County</b>	<b>1031</b>	Ridge Spring	2760
Barnwell (City)	2054	Harleyville	2388	Bishopville	2066	Saluda (Town)	2801
Blackville	2070	N. Charleston	2657	Lynchburg	2554	Ward	2942
Elko	2255	Reevesville	2750	<b>Lexington County</b>	<b>1032</b>	<b>Spartanburg County</b>	<b>1042</b>
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
<b>Beaufort County</b>	<b>1007</b>	<b>Edgefield County</b>	<b>1019</b>	Gaston	2332	Duncan	2220
Beaufort (City)	2058	Edgefield (Town)	2240	Gilbert	2338	Greer	2371
Bluffton	2074	Johnston	2448	Irmo	2433	Inman	2430
Hilton Head Island	2410	North Augusta	2653	Lexington (Town)	2506	Landrum	2486
Port Royal	2727	Trenton	2901	Pelion	2704	Lyman	2550
Yemassee	2986			Pine Ridge	2718	Pacolet	2680
<b>Berkeley County</b>	<b>1008</b>	<b>Fairfield County</b>	<b>1020</b>	South Congaree	2840	Reidville	2753
Bonneau	2076	Blythewood	2077	Springdale	2846	Spartanburg (City)	2843
Charleston (City)	2129	Jenkinsville	2445	Summit	2877	Wellford	2950
Goose Creek	2342	Ridgeway	2775	Swansea	2886	Woodruff	2977
Hanahan	2382	Winnsboro	2972	West Columbia	2952		
Jamestown	2442	<b>Florence County</b>	<b>1021</b>	<b>McCormick County</b>	<b>1033</b>	<b>Sumter County</b>	<b>1043</b>
Moncks Corner	2600	Coward	2175	McCormick (Town)	2582	Mayesville	2594
North Charleston	2658	Florence (City)	2286	Parksville	2692	Pinewood	2720
St. Stephens	2858	Johnsonville	2446	Plum Branch	2722	Sumter (City)	2880
Summerville	2876	Lake City	2470				
<b>Calhoun County</b>	<b>1009</b>	Olanta	2670	<b>Marion County</b>	<b>1034</b>	<b>Union County</b>	<b>1044</b>
Cameron	2106	Pamplico	2689	Marion (City)	2588	Carlisle	2112
St. Matthews	2855	Quinby	2735	Mullins	2612	Jonesville	2450
		Scranton	2810	Nichols	2636	Lockhart	2526
<b>Charleston County</b>	<b>1010</b>	Timmonsville	2897	Sellers	2813	Union (City)	2915
Awendaw	2038	<b>Georgetown County</b>	<b>1022</b>	<b>Marlboro County</b>	<b>1035</b>	<b>Williamsburg County</b>	<b>1045</b>
Charleston (City)	2130	Andrews	2025	Bennettsville	2062	Andrews	2026
Folly Beach	2292	Georgetown (City)	2334	Blenheim	2072	Greeleyville	2358
Goose Creek	2343	Pawleys Island	2697	Clio	2154	Hemingway	2400
Hollywood	2420	<b>Greenville County</b>	<b>1023</b>	McColl	2576	Kingstree	2463
Isle of Palms	2436	Fountain Inn	2315	Tatum	2895	Lane	2490
James Island	2441	Greenville (City)	2362			Stuckey	2864
Kiawah	2462	Greer	2370	<b>Newberry County</b>	<b>1036</b>	<b>York County</b>	<b>1046</b>
Lincolnton	2514	Mauldin	2591	Little Mountain	2518	Clover	2157
McClellanville	2573	Simpsonville	2825	Newberry (City)	2632	Fort Mill	2310
Meggett	2597	Travelers Rest	2899	Peak	2701	Hickory Grove	2404
Mt. Pleasant	2609	<b>Greenwood County</b>	<b>1024</b>	Pomaria	2725	McConnells	2579
North Charleston	2656	Greenwood (City)	2366	Prosperity	2729	Rock Hill	2780
Ravenel	2745	Hodges	2412	Silverstreet	2822	Sharon	2819
Rockville	2783	Ninety Six	2640	Whitmire	2962	Smyrna	2834
Seabrook Island	2812	Troy	2903	<b>Oconee County</b>	<b>1037</b>	Tega Cay	2896
Sullivans Island	2867	Ware Shoals	2945	Salem	2795	York (City)	2990
Summerville	2875			Seneca	2816		