STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC USE TAX WORKSHEET

UT-3W
(Rev. 12/9/21)
3276

The state Sales and Use Tax rate is 6%.

We recommend using MyDORWAY - it's the fastest, easiest way to report and pay Use Tax. Visit **MyDORWAY.dor.sc. gov** to get started.

Column A Date of purchase	Column B Name of store/ company/vendor	Column C Total price of purchases (includes shipping and handling, warranty costs, and Sales or Use Tax due and paid on the purchase)	Column D Sales or Use Tax due and paid to another state or local jurisdiction	Column E Amount taxable (subtract Column D from Column C)
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
Line 1		Total of Column C: $	Total of Column D: $	Total of Column E: $
Line 2	Enter your county's state and local Sales and Use Tax rate. (Refer to the **Sales and Use Tax Rates by County** chart on page 2.)			%
Line 3	Multiply Column E of Line 1 by the rate on Line 2.			$
Line 4	Line 1 of Column D			$
Line 5	**SC Use Tax Due.** Subtract Line 4 from Line 3. Round to the nearest dollar.			$

Do not use this form if you report and pay your Use Tax due on your Individual Income Tax return or on MyDORWAY, or if you have a Sales Tax license or Use Tax registration number.

.... cut along dotted line ....

SOUTH CAROLINA DEPARTMENT OF REVENUE
USE TAX PAYMENT RETURN

UT-3
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Your Social Security Number (SSN)	Municipality or County Numerical Code (Use municipality code if within municipal limits)	Amended: ☐	Tax Year (YY): _____

▶

▶

Name and street address

(Enter Line 5, Column E from the Worksheet here) ▶ _____ .00

This form is correct and complete to the best of my knowledge. I understand that intentionally providing a false or fraudulent statement to the SCDOR is a misdemeanor crime.

Mail this completed form with your check. Do not send cash. Make check payable to **SCDOR** and include your name, SSN, and UT-3 in the memo. **Mail UT-3 and payment to:** SCDOR, Sales Taxable, PO Box 100193, Columbia, SC 29202.

Signature _____

Phone _____ Date _____

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Instructions

Use this worksheet to record purchases subject to Use Tax. If you use this worksheet, mail the voucher back to the SCDOR, but keep the worksheet portion for your records. **You must enter the correct four-digit County or Municipality Code on your voucher.** If you're planning to store, use, or otherwise consume the purchased items within the limits of a municipality, be sure to use that municipality's code instead of the county code. A list of County and Municipality Codes is available on page 3 of this form.

Use Tax is due on purchases of tangible goods if South Carolina Sales Tax was not paid. Examples include catalog purchases, goods bought online, or furniture purchased out of state and delivered into South Carolina on which no or insufficient South Carolina tax was paid.

Contrary to a common misconception, the federal Internet Tax Freedom Act governs taxation of internet access through your internet access provider. Goods purchased online are not tax free. **When calculating your Use Tax, review your credit card statements and any large purchases made during the taxable year.**

Credit: You can subtract tax paid to another state or local jurisdiction from your South Carolina Use Tax due. For example, if you purchased furniture in another state and paid that state's Sales Tax, you would subtract the tax you paid from your South Carolina Use Tax calculation.

You have three options for reporting and paying Use Tax:
1. On your Individual Income Tax Return. Do not submit this form if you report Use Tax on your Individual Income Tax return.
2. Online using our free tax portal, MyDORWAY, at **MyDORWAY.dor.sc.gov**. Sign into your existing account or create a new account to get started. Do not submit this form if you pay your Use Tax on MyDORWAY.
3. Mail the completed UT-3 with your check. Do not send cash. Make check payable to **SCDOR** and include your name, SSN, and UT-3 in the memo. **Mail UT-3 and payment to:** SCDOR, Sales Taxable, PO Box 100193, Columbia, SC 29202.

Sales and Use Tax Rates by County

Some counties impose a local Sales and Use Tax in addition to the state's 6% rate. Use the Sales Tax rate of either the county where you are located or the county where the property was delivered. The chart below lists the combined tax rate for counties with additional local Sales and Use Taxes. To verify a county's tax rate or determine if a county's tax rate has changed, contact us at **SalesandUseTax@dor.sc.gov** or **1-844-898-8542**.

Sales and Use Tax Rates by County as of January 1, 2022

County	Rate	County	Rate	County	Rate
Abbeville	7%	Dillon	8%	Lexington	7%
Aiken	8%	Dorchester	7%	McCormick	8%
Allendale	8%	Edgefield	8%	Marion	8%
Anderson	7%	Fairfield	7%	Marlboro	8%
Bamberg	8%	Florence	8%	Newberry	7%
Barnwell	8%	Georgetown	6%	Oconee	6%
Beaufort	6%	Greenville	6%	Orangeburg	7%
Berkeley	8%	Greenwood	7%	Pickens	7%
Calhoun	8%	Hampton	7%	Richland	8%
Charleston	9%	Horry	8%	Saluda	8%
Cherokee	8%	Horry - City of Myrtle Beach	9%	Spartanburg	7%
Chester	8%	Jasper	9%	Sumter	8%
Chesterfield	8%	Kershaw	8%	Union	7%
Clarendon	8%	Lancaster	8%	Williamsburg	8%
Colleton	8%	Laurens	8%	York	7%
Darlington	8%	Lee	8%		

Assessment Time Limitations for Use Taxes

SC Code Section 12-54-85(C) allows the SCDOR to assess state Sales and Use Tax or a local Use Tax administered and collected by the SCDOR beyond the standard 36-month limitation. For this extension to apply, the SCDOR must learn about the purchase from another state or local taxing authority, a regional or national tax administration organization, or the federal government.

Name	Code
Abbeville County	**1001**
Abbeville (City)	2005
Calhoun Falls	2100
Donalds	2212
Due West	2216
Honea Path	2425
Lowndesville	2538
Ware Shoals	2944
Aiken County	**1002**
Aiken (City)	2010
Burnettown	2084
Jackson	2440
Monetta	2601
New Ellenton	2628
N. Augusta	2652
Perry	2713
Salley	2798
Wagener	2935
Windsor	2971
Allendale County	**1003**
Allendale (Town)	2015
Fairfax	2280
Sycamore	2889
Ulmers	2910
Anderson County	**1004**
Anderson (City)	2020
Belton	2060
Clemson	2149
Easley	2231
Honea Path	2424
Iva	2439
Pelzer	2707
Pendleton	2710
Starr	2861
West Pelzer	2955
Williamston	2967
Bamberg County	**1005**
Bamberg (City)	2052
Denmark	2204
Ehrhardt	2245
Govan	2346
Olar	2674
Barnwell County	**1006**
Barnwell (City)	2054
Blackville	2070
Elko	2255
Hilda	2408
Kline	2466
Snelling	2835
Williston	2970
Beaufort County	**1007**
Beaufort (City)	2058
Bluffton	2074
Hardeeville	2385
Hilton Head Island	2410
Port Royal	2727
Ridgeland	2766
Yemassee	2986
Berkeley County	**1008**
Bonneau	2076
Charleston (City)	2129
Goose Creek	2342
Hanahan	2382
Jamestown	2442
Moncks Corner	2600
North Charleston	2658
St. Stephen	2858
Summerville	2876
Calhoun County	**1009**
Cameron	2106
St. Matthews	2855
Charleston County	**1010**
Awendaw	2038
Charleston (City)	2130
Folly Beach	2292
Goose Creek	2343
Hollywood	2420
Isle of Palms	2436
James Island	2441
Kiawah Island	2462
Lincolnville	2514
McClellanville	2573
Meggett	2597
Mt. Pleasant	2609
North Charleston	2656
Ravenel	2745
Rockville	2783
Seabrook Island	2812
Sullivans Island	2867
Summerville	2875

Name	Code
Cherokee County	**1011**
Blacksburg	2068
Chesnee	2137
Gaffney	2330
Smyrna	2836
Chester County	**1012**
Chester (City)	2139
Fort Lawn	2304
Great Falls	2354
Lowrys	2542
Richburg	2755
Chesterfield County	**1013**
Cheraw	2133
Chesterfield (Town)	2142
Jefferson	2444
McBee	2570
Mount Croghan	2606
Pageland	2686
Patrick	2695
Ruby	2790
Clarendon County	**1014**
Manning	2585
Paxville	2698
Summerton	2871
Turbeville	2905
Colleton County	**1015**
Cottageville	2172
Edisto Beach	2243
Lodge	2530
Smoaks	2831
Walterboro	2940
Williams	2965
Darlington County	**1016**
Darlington (City)	2200
Hartsville	2392
Lamar	2478
Society Hill	2837
Dillon County	**1017**
Dillon (City)	2208
Lake View	2474
Latta	2494
Dorchester County	**1018**
Harleyville	2388
Lincolnville	2515
N. Charleston	2657
Reevesville	2750
Ridgeville	2770
St. George	2852
Summerville	2874
Edgefield County	**1019**
Edgefield (Town)	2240
Johnston	2448
North Augusta	2653
Trenton	2901
Fairfield County	**1020**
Blythewood	2077
Jenkinsville	2445
Ridgeway	2775
Winnsboro	2972
Florence County	**1021**
Coward	2175
Florence (City)	2286
Johnsonville	2446
Lake City	2470
Olanta	2670
Pamplico	2689
Quinby	2735
Scranton	2810
Timmonsville	2897
Georgetown County	**1022**
Andrews	2025
Georgetown (City)	2334
Pawleys Island	2697
Greenville County	**1023**
Fountain Inn	2315
Greenville (City)	2362
Greer	2370
Mauldin	2591
Simpsonville	2825
Travelers Rest	2899
Greenwood County	**1024**
Greenwood (City)	2366
Hodges	2412
Ninety Six	2640
Troy	2903
Ware Shoals	2945

Name	Code
Hampton County	**1025**
Brunson	2082
Estill	2265
Fairfax	2281
Furman	2320
Gifford	2336
Hampton (Town)	2380
Luray	2546
Scotia	2807
Varnville	2932
Yemassee	2985
Horry County	**1026**
Atlantic Beach	2035
Aynor	2040
Briarcliffe Acres	2081
Conway	2163
Loris	2534
Myrtle Beach	2615
N. Myrtle Beach	2620
Surfside Beach	2883
Jasper County	**1027**
Hardeeville	2384
Ridgeland	2765
Kershaw County	**1028**
Bethune	2064
Camden	2103
Elgin	2250
Lancaster County	**1029**
Heath Springs	2396
Kershaw	2460
Lancaster (City)	2482
Van Wyck	2925
Laurens County	**1030**
Clinton	2151
Cross Hill	2181
Fountain Inn	2316
Gray Court	2350
Laurens (City)	2498
Ware Shoals	2946
Waterloo	2947
Lee County	**1031**
Bishopville	2066
Lynchburg	2554
Lexington County	**1032**
Batesburg Leesville	2056
Cayce	2115
Chapin	2124
Columbia	2161
Gaston	2332
Gilbert	2338
Irmo	2433
Lexington (Town)	2506
Pelion	2704
Pine Ridge	2718
South Congaree	2840
Springdale	2846
Summit	2877
Swansea	2886
West Columbia	2952
McCormick County	**1033**
McCormick (Town)	2582
Parksville	2692
Plum Branch	2722
Marion County	**1034**
Marion (City)	2588
Mullins	2612
Nichols	2636
Sellers	2813
Marlboro County	**1035**
Bennettsville	2062
Blenheim	2072
Clio	2154
McColl	2576
Tatum	2895
Newberry County	**1036**
Little Mountain	2518
Newberry (City)	2632
Peak	2701
Pomaria	2725
Prosperity	2729
Silverstreet	2822
Whitmire	2962
Oconee County	**1037**
Salem	2795
Seneca	2816

Name	Code
Oconee County	**1037**
Walhalla	2937
Westminister	2960
West Union	2957
Orangeburg County	**1038**
Bowman	2078
Branchville	2080
Cope	2166
Cordova	2169
Elloree	2260
Eutawville	2270
Holly Hill	2416
Livingston	2522
Neeses	2624
North	2648
Norway	2660
Orangeburg (City)	2678
Rowesville	2785
Santee	2804
Springfield	2849
Vance	2930
Woodford	2975
Pickens County	**1039**
Central	2118
Clemson	2148
Easley	2230
Liberty	2510
Norris	2644
Pendleton	2711
Pickens (City)	2716
Six Mile	2828
Richland County	**1040**
Arcadia Lakes	2030
Blythewood	2075
Cayce	2116
Columbia	2160
Eastover	2235
Forest Acres	2298
Irmo	2434
Saluda County	**1041**
Batesburg Leesville	2057
Monetta	2602
Ridge Spring	2760
Saluda (Town)	2801
Ward	2942
Spartanburg County	**1042**
Campobello	2109
Central Pacolet	2121
Chesnee	2136
Cowpens	2178
Duncan	2220
Greer	2371
Inman	2430
Landrum	2486
Lyman	2550
Pacolet	2680
Reidville	2753
Spartanburg (City)	2843
Wellford	2950
Woodruff	2977
Sumter County	**1043**
Mayesville	2594
Pinewood	2720
Sumter (City)	2880
Union County	**1044**
Carlisle	2112
Jonesville	2450
Lockhart	2526
Union (City)	2915
Williamsburg County	**1045**
Andrews	2026
Greeleyville	2358
Hemingway	2400
Kingstree	2463
Lane	2490
Stuckey	2864
York County	**1046**
Clover	2157
Fort Mill	2310
Hickory Grove	2404
McConnells	2579
Rock Hill	2780
Sharon	2819
Smyrna	2834
Tega Cay	2896
York (City)	2990