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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC USE TAX WORKSHEET

UT-3W
(Rev. 1/15/25)
3276

The state Sales and Use Tax rate is 6%.

MyDORWAY is 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)
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		Total of Column C:	Total of Column D:	Total of Column E:
Line 1		\$	\$	\$
Line 2	Enter your county's state and local Sales and Use Tax rate. Sales and Use Tax Rates by county are available at dor.sc.gov/tax/use .			%
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.

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SOUTH CAROLINA DEPARTMENT OF REVENUE USE TAX PAYMENT RETURN

UT-3
(Rev. 1/15/25)
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Your Social Security Number (SSN)	Municipality or County Numerical Code (Use municipality code if within municipal limits)	Amended: <input type="checkbox"/>	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 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.**

Use this worksheet to record purchases subject to Use Tax. If you use this worksheet, mail the attached 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.

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. Using our free online tax portal, MyDORWAY, at **MyDORWAY.dor.sc.gov**. Log 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.

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.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 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 SCDOR must 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 SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, 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.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Cherokee County	1011	Hampton County	1025	Oconee County	1037
Abbeville (City)	2005	Blacksburg	2068	Brunson	2082	Walhalla	2937
Calhoun Falls	2100	Chesnee	2137	Estill	2265	Westminister	2960
Donalds	2212	Gaffney	2330	Furman	2320	West Union	2957
Due West	2216	Smyrna	2836	Gifford	2336	Orangeburg County	1038
Honea Path	2425	Chester County	1012	Hampton (Town)	2380	Bowman	2078
Lowndesville	2538	Chester (City)	2139	Luray	2546	Branchville	2080
Ware Shoals	2944	Fort Lawn	2304	Scotia	2807	Cope	2166
Aiken County	1002	Great Falls	2354	Varnville	2932	Cordova	2169
Aiken (City)	2010	Lowrys	2542	Yemassee	2985	Elloree	2260
Burnetown	2084	Richburg	2755	Horry County	1026	Eutawville	2270
Jackson	2440	Chesterfield County	1013	Atlantic Beach	2035	Holly Hill	2416
Monetta	2601	Cheraw	2133	Aynor	2040	Livingston	2522
New Ellenton	2628	Chesterfield (Town)	2142	Briarcliffe Acres	2081	Neeses	2624
N. Augusta	2652	Jefferson	2444	Conway	2163	North	2648
Perry	2713	McBee	2570	Loris	2534	Norway	2660
Salley	2798	Mount Croghan	2606	Myrtle Beach	2615	Orangeburg (City)	2678
Wagener	2935	Pageland	2686	N. Myrtle Beach	2620	Rowesville	2785
Windsor	2971	Patrick	2695	Surfside Beach	2883	Santee	2804
Allendale County	1003	Ruby	2790	Jasper County	1027	Springfield	2849
Allendale (Town)	2015	Clarendon County	1014	Hardeeville	2384	Vance	2930
Fairfax	2280	Manning	2585	Ridgeland	2765	Woodford	2975
Sycamore	2889	Paxville	2698	Kershaw County	1028	Pickens County	1039
Ulmers	2910	Summerton	2871	Bethune	2064	Central	2118
Anderson County	1004	Turbeville	2905	Camden	2103	Clemson	2148
Anderson (City)	2020	Colleton County	1015	Elgin	2250	Easley	2230
Belton	2060	Cottageville	2172	Lancaster County	1029	Liberty	2510
Clemson	2149	Edisto Beach	2243	Heath Springs	2396	Norris	2644
Easley	2231	Lodge	2530	Kershaw	2460	Pickens (City)	2716
Honea Path	2424	Smoaks	2831	Lancaster (City)	2482	Six Mile	2828
Iva	2439	Walterboro	2940	Van Wyck	2925	Richland County	1040
Pelzer	2707	Williams	2965	Laurens County	1030	Arcadia Lakes	2030
Pendleton	2710	Darlington County	1016	Clinton	2151	Blythewood	2075
Starr	2861	Darlington (City)	2200	Cross Hill	2181	Cayce	2116
West Pelzer	2955	Hartsville	2392	Fountain Inn	2316	Columbia	2160
Williamston	2967	Lamar	2478	Gray Court	2350	Eastover	2235
Bamberg County	1005	Society Hill	2837	Laurens (City)	2498	Forest Acres	2298
Bamberg (City)	2052	Dillon County	1017	Ware Shoals	2946	Irmo	2434
Denmark	2204	Dillon (City)	2208	Waterloo	2947	Saluda County	1041
Ehrhardt	2245	Lake View	2474	Lee County	1031	Batesburg Leesville	2057
Govan	2346	Latta	2494	Bishopville	2066	Monetta	2602
Olar	2674	Dorchester County	1018	Lynchburg	2554	Ridge Spring	2760
Barnwell County	1006	Harleyville	2388	Lexington County	1032	Saluda (Town)	2801
Barnwell (City)	2054	Lincolnville	2515	Batesburg Leesville	2056	Ward	2942
Blackville	2070	N. Charleston	2657	Cayce	2115	Spartanburg County	1042
Elko	2255	Reevesville	2750	Chapin	2124	Campobello	2109
Hilda	2408	Ridgeville	2770	Columbia	2161	Central Pacolet	2121
Kline	2466	St. George	2852	Gaston	2332	Chesnee	2136
Snelling	2835	Summerville	2874	Gilbert	2338	Cowpens	2178
Williston	2970	Edgefield County	1019	Irmo	2433	Duncan	2220
Beaufort County	1007	Edgefield (Town)	2240	Lexington (Town)	2506	Greer	2371
Beaufort (City)	2058	Johnston	2448	Pelion	2704	Inman	2430
Bluffton	2074	North Augusta	2653	Pine Ridge	2718	Landrum	2486
Hardeeville	2385	Trenton	2901	South Congaree	2840	Lyman	2550
Hilton Head Island	2410	Fairfield County	1020	Springdale	2846	Pacolet	2680
Port Royal	2727	Blythewood	2077	Summit	2877	Reidville	2753
Yemassee	2986	Jenkinsville	2445	Swansea	2886	Spartanburg (City)	2843
Berkeley County	1008	Ridgeway	2775	West Columbia	2952	Wellford	2950
Bonneau	2076	Winnsboro	2972	McCormick County	1033	Woodruff	2977
Charleston (City)	2129	Florence County	1021	McCormick (Town)	2582	Sumter County	1043
Goose Creek	2342	Coward	2175	Parksville	2692	Mayesville	2594
Hanahan	2382	Florence (City)	2286	Plum Branch	2722	Pinewood	2720
Jamestown	2442	Johnsonville	2446	Marion County	1034	Sumter (City)	2880
Moncks Corner	2600	Lake City	2470	Marion (City)	2588	Union County	1044
North Charleston	2658	Olanta	2670	Mullins	2612	Carlisle	2112
St. Stephen	2858	Pamplico	2689	Nichols	2636	Jonesville	2450
Summerville	2876	Quinby	2735	Sellers	2813	Lockhart	2526
Calhoun County	1009	Scranton	2810	Marlboro County	1035	Union (City)	2915
Cameron	2106	Timmonsville	2897	Bennettsville	2062	Williamsburg County	1045
St. Matthews	2855	Georgetown County	1022	Blenheim	2072	Andrews	2026
Charleston County	1010	Andrews	2025	Clio	2154	Greeleyville	2358
Awendaw	2038	Georgetown (City)	2334	McCull	2576	Hemingway	2400
Charleston (City)	2130	Pawleys Island	2697	Tatum	2895	Kingstree	2463
Folly Beach	2292	Greenville County	1023	Newberry County	1036	Lane	2490
Goose Creek	2343	Fountain Inn	2315	Little Mountain	2518	Stuckey	2864
Hollywood	2420	Greenville (City)	2362	Newberry (City)	2632	York County	1046
Isle of Palms	2436	Greer	2370	Peak	2701	Clover	2157
James Island	2441	Mauldin	2591	Pomaria	2725	Fort Mill	2310
Kiawah Island	2462	Simpsonville	2825	Prosperity	2729	Hickory Grove	2404
Lincolnville	2514	Travelers Rest	2899	Silverstreet	2822	McConnells	2579
McClellanville	2573	Greenwood County	1024	Whitmire	2962	Rock Hill	2780
Meggett	2597	Greenwood (City)	2366	Oconee County	1037	Sharon	2819
Mt. Pleasant	2609	Hodges	2412	Salem	2795	Smyrna	2834
North Charleston	2656	Ninety Six	2640	Seneca	2816	Tega Cay	2896
Ravenel	2745	Troy	2903			York (City)	2990
Rockville	2783	Ware Shoals	2945				
Seabrook Island	2812						
Sullivans Island	2867						
Summerville	2875						