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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

# SC USE TAX WORKSHEET

**UT-3W**  
(Rev. 3/19/20)  
3276

The state Sales and Use Tax rate is 6%.

Column A Date of Purchase	Column B Name of Store/ Company/Vendor	Column C Total Price of Purchases <small>(includes shipping and 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)</small>
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		<b>Total of Column C:</b>	<b>Total of Column D:</b>	<b>Total of Column E:</b>
<b>Line 1</b>		\$	\$	\$
<b>Line 2</b>	Enter your county's state and local Sales and Use Tax rate. The local tax rate is in addition to the 6% state tax rate. 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 the applicable amount of tax due and paid to other state and local jurisdictions from Line 1 of Column D.			\$
<b>Line 5</b>	<b>SC Use Tax Due.</b> Subtract Line 4 from Line 3. Round to the nearest dollar.			\$

Report and pay your Use Tax due on your Individual Income Tax return OR online using our free tax portal at **MyDORWAY.dor.sc.gov** instead of submitting this form. Don't mail this form if you use one of these options. Do not use this form if you have a Sales Tax license or a Use Tax registration number.

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## SOUTH CAROLINA DEPARTMENT OF REVENUE USE TAX PAYMENT RETURN

**UT-3**  
(Rev. 3/19/20)  
3276

Your Social Security Number	Municipality or County Numerical Code <small>(Use municipality code if within municipal limits)</small>	Amended: <input type="checkbox"/>	Tax Year (YY): _____
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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.

Mail this completed form with a check or money order payable to "SCDOR" to: **SCDOR, Sales Taxable, PO Box 100193, Columbia, SC 29202**

Signature \_\_\_\_\_  
Phone \_\_\_\_\_ Date \_\_\_\_\_

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## Instructions

Keep the Worksheet portion of this form for your records. Record purchases subject to Use Tax. 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.

**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 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 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 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 Use Tax calculation.

**You have three options for reporting and paying Use Tax:**

1. On your Individual Income Tax Return. No additional form or paperwork is required.
2. Online using our free tax portal, MyDORWAY, at **MyDORWAY.dor.sc.gov**. Sign into your existing account or create an account to get started. No additional form or paperwork is required.
3. Mail the UT-3 with check or money order payable to "SCDOR" to: **SCDOR, Sales Taxable, PO Box 100193, Columbia, SC 29202.**

### Sales and Use Tax Rates by County

Use the Sales Tax rate of the county where you are located or other applicable rate wherever tangible personal property was delivered. Some counties impose a local Sales and Use Tax in addition to the state's 6% rate. 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, email [SalesandUseTax@dor.sc.gov](mailto:SalesandUseTax@dor.sc.gov) or call 1-844-898-8542.

Sales and Use Tax Rates by County as of MAY 1, 2020					
Abbeville .....	7%	Dillon .....	8%	Lexington .....	7%
Aiken .....	8%	Dorchester .....	7%	McCormick .....	8%
Allendale .....	8%	Edgefield .....	7%	Marion .....	8%
Anderson .....	7%	Fairfield .....	7%	Marlboro .....	8%
Bamberg .....	8%	Florence .....	8%	Newberry .....	7%
Barnwell .....	8%	Georgetown .....	6%	Oconee .....	6%
Beaufort .....	7%	Greenville .....	6%	Orangeburg .....	7%
Berkeley .....	8%	Greenwood .....	7%	Pickens .....	7%
Calhoun .....	8%	Hampton .....	8%	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 .....	7%	York .....	7%
Darlington .....	8%	Lee .....	8%		

**Assessment Time Limitations for Use Taxes**

Code Section 12-54-85(C) allows the assessment of the state Use Tax, or a local Use Tax administered and collected by the SCDOR 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 SCDOR 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 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
<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	Smyrna	2836	Furman	2320	<b>Orangeburg County</b>	<b>1038</b>
Honea Path	2425	<b>Chester County</b>	<b>1012</b>	Gifford	2336	Bowman	2078
Lowndesville	2538	Chester (City)	2139	Hampton (Town)	2380	Branchville	2080
Ware Shoals	2944	Fort Lawn	2304	Luray	2546	Cope	2166
<b>Aiken County</b>	<b>1002</b>	Great Falls	2354	Scotia	2807	Cordova	2169
Aiken (City)	2010	Lowrys	2542	Varnville	2932	Elloree	2260
Burnettown	2084	Richburg	2755	Yemassee	2985	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
<b>Allendale County</b>	<b>1003</b>	Ruby	2790	Surfside Beach	2883	Springfield	2849
Allendale (Town)	2015	<b>Clarendon County</b>	<b>1014</b>	<b>Jasper County</b>	<b>1027</b>	Vance	2930
Fairfax	2280	Manning	2585	Hardeeville	2384	Woodford	2975
Sycamore	2889	Paxville	2698	Ridgeland	2765	<b>Pickens County</b>	<b>1039</b>
Ulmers	2910	Summerton	2871	<b>Kershaw County</b>	<b>1028</b>	Central	2118
<b>Anderson County</b>	<b>1004</b>	Turbeville	2905	Bethune	2064	Clemson	2148
Anderson (City)	2020	<b>Colleton County</b>	<b>1015</b>	Camden	2103	Easley	2230
Belton	2060	Cottageville	2172	Elgin	2250	Liberty	2510
Clemson	2149	Edisto Beach	2243	<b>Lancaster County</b>	<b>1029</b>	Norris	2644
Easley	2231	Lodge	2530	Heath Springs	2396	Pendleton	2711
Honea Path	2424	Smoaks	2831	Kershaw	2460	Pickens (City)	2716
Iva	2439	Walterboro	2940	Lancaster (City)	2482	Six Mile	2828
Pelzer	2707	Williams	2965	Van Wyck	2925	<b>Richland County</b>	<b>1040</b>
Pendleton	2710	<b>Darlington County</b>	<b>1016</b>	<b>Laurens County</b>	<b>1030</b>	Arcadia Lakes	2030
Starr	2861	Darlington (City)	2200	Clinton	2151	Blythewood	2075
West Pelzer	2955	Hartsville	2392	Cross Hill	2181	Cayce	2116
Williamston	2967	Lamar	2478	Fountain Inn	2316	Columbia	2160
<b>Bamberg County</b>	<b>1005</b>	Society Hill	2837	Gray Court	2350	Eastover	2235
Bamberg (City)	2052	<b>Dillon County</b>	<b>1017</b>	Laurens (City)	2498	Forest Acres	2298
Denmark	2204	Dillon (City)	2208	Ware Shoals	2946	Irmo	2434
Ehrhardt	2245	Lake View	2474	Waterloo	2947	<b>Saluda County</b>	<b>1041</b>
Govan	2346	Latta	2494	<b>Lee County</b>	<b>1031</b>	Batesburg Leesville	2057
Olar	2674	<b>Dorchester County</b>	<b>1018</b>	Bishopville	2066	Monetta	2602
<b>Barnwell County</b>	<b>1006</b>	Harleyville	2388	Lynchburg	2554	Ridge Spring	2760
Barnwell (City)	2054	Lincolnville	2515	<b>Lexington County</b>	<b>1032</b>	Saluda (Town)	2801
Blackville	2070	N. Charleston	2657	Batesburg Leesville	2056	Ward	2942
Elko	2255	Reevesville	2750	Cayce	2115	<b>Spartanburg County</b>	<b>1042</b>
Hilda	2408	Ridgeville	2770	Chapin	2124	Campobello	2109
Kline	2466	St. George	2852	Columbia	2161	Central Pacolet	2121
Snelling	2835	Summerville	2874	Gaston	2332	Chesnee	2136
Williston	2970	<b>Edgefield County</b>	<b>1019</b>	Gilbert	2338	Cowpens	2178
<b>Beaufort County</b>	<b>1007</b>	Edgefield (Town)	2240	Irmo	2433	Duncan	2220
Beaufort (City)	2058	Johnston	2448	Lexington (Town)	2506	Greer	2371
Bluffton	2074	North Augusta	2653	Pelion	2704	Inman	2430
Hardeeville	2385	Trenton	2901	Pine Ridge	2718	Landrum	2486
Hilton Head Island	2410	<b>Fairfield County</b>	<b>1020</b>	South Congaree	2840	Lyman	2550
Port Royal	2727	Blythewood	2077	Springdale	2846	Pacolet	2680
Ridgeland	2766	Jenkinsville	2445	Summit	2877	Reidville	2753
Yemassee	2986	Ridgeway	2775	Swansea	2886	Spartanburg (City)	2843
<b>Berkeley County</b>	<b>1008</b>	Winnsboro	2972	West Columbia	2952	Wellford	2950
Bonneau	2076	<b>Florence County</b>	<b>1021</b>	<b>McCormick County</b>	<b>1033</b>	Woodruff	2977
Charleston (City)	2129	Coward	2175	McCormick (Town)	2582	<b>Sumter County</b>	<b>1043</b>
Goose Creek	2342	Florence (City)	2286	Parksville	2692	Mayesville	2594
Hanahan	2382	Johnsonville	2446	Plum Branch	2722	Pinewood	2720
Jamestown	2442	Lake City	2470	<b>Marion County</b>	<b>1034</b>	Sumter (City)	2880
Moncks Corner	2600	Olanta	2670	Marion (City)	2588	<b>Union County</b>	<b>1044</b>
North Charleston	2658	Pamplico	2689	Mullins	2612	Carlisle	2112
St. Stephen	2858	Quinby	2735	Nichols	2636	Jonesville	2450
Summerville	2876	Scranton	2810	Sellers	2813	Lockhart	2526
<b>Calhoun County</b>	<b>1009</b>	Timmonsville	2897	<b>Marlboro County</b>	<b>1035</b>	Union (City)	2915
Cameron	2106	<b>Georgetown County</b>	<b>1022</b>	Bennettsville	2062	<b>Williamsburg County</b>	<b>1045</b>
St. Matthews	2855	Andrews	2025	Blenheim	2072	Andrews	2026
<b>Charleston County</b>	<b>1010</b>	Georgetown (City)	2334	Clio	2154	Greeleyville	2358
Awendaw	2038	Pawleys Island	2697	McColl	2576	Hemingway	2400
Charleston (City)	2130	<b>Greenville County</b>	<b>1023</b>	Tatum	2895	Kingstree	2463
Folly Beach	2292	Fountain Inn	2315	<b>Newberry County</b>	<b>1036</b>	Lane	2490
Goose Creek	2343	Greenville (City)	2362	Little Mountain	2518	Stuckey	2864
Hollywood	2420	Greer	2370	Newberry (City)	2632	<b>York County</b>	<b>1046</b>
Isle of Palms	2436	Mauldin	2591	Peak	2701	Clover	2157
James Island	2441	Simpsonville	2825	Pomaria	2725	Fort Mill	2310
Kiawah Island	2462	Travelers Rest	2899	Prosperity	2729	Hickory Grove	2404
Lincolnville	2514	<b>Greenwood County</b>	<b>1024</b>	Silverstreet	2822	McConnells	2579
McClellanville	2573	Greenwood (City)	2366	Whitmire	2962	Rock Hill	2780
Meggett	2597	Hodges	2412	<b>Oconee County</b>	<b>1037</b>	Sharon	2819
Mt. Pleasant	2609	Ninety Six	2640	Salem	2795	Smyrna	2834
North Charleston	2656	Troy	2903	Seneca	2816	Tega Cay	2896
Ravenel	2745	Ware Shoals	2945			York (City)	2990
Rockville	2783						
Seabrook Island	2812						
Sullivans Island	2867						
Summerville	2875						