SOUTH CAROLINA DOR DEPARTMENT OF REVENUE

South Carolina Sales XML Program

Implementation Guide for Software Development

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Program Overview

The South Carolina Department of Revenue (SCDOR) uses an XML schema set for e-filing Sales Tax returns through our Sales XML Program. The program follows standards developed under the sponsorship of the Federation of Tax Administrators (FTA).

As a developer, you must complete the SCDOR's testing process. You will be assigned a unique Software ID after you complete this testing process. You must include your assigned Software ID in XML files your software generates for a return to be accepted in our state.

Extensible Markup Language (XML) Definitions:

- **XML** is a language much like HTML that describes data by using "tags" that has many advantages, including its readability and role as a universal standard for information exchange.
- A **schema** is an XML document that describes the content and formatting of an XML document.
- A **schema set** is a collection of related schemas used together to create a complete XML document specification.

You are required to develop your software product in accordance with the SC Sales XML Schema Set, available at **dor.sc.gov/sales-tax-xml-dev**.

The SCDOR's Sales XML Program allows for electronic payment and filing of the following Sales Tax types and their Local Taxes:

- Sales and Use Tax (ST-3, ST-389)
- Max Tax (ST-455, ST-593, ST-389)
- Accommodations Tax (ST-388, ST-3T, ST-389)

The SC Sales XML Schema set does not include amended or superseded return options. South Carolina does not acknowledge superseded returns. If corrections are required for an original return, taxpayers must manually file an amended return using our free online tax portal, MyDORWAY, available at **MyDORWAY.dor.sc.gov**.

Contact Information

Questions? We're here to help. See the contact options below for additional support.

Software Developer XML Support .... **XML@dor.sc.gov** or 803-896-1715

Sales, Use, and Max Tax Taxpayer Support.. **SalesTax@dor.sc.gov**

Accommodations Taxpayer Support.. **AccommodationsTax@dor.sc.gov**

Technical Specifications

Requirements

Technical specifications for the SCDOR's Sales XML Program are detailed within the schema set available on the SCDOR's Software Developers website. Visit **dor.sc.gov/sales-tax-xml-dev** to obtain South Carolina's:

- Sales XML Schema Set
- Sales XPath Document
- Sales XML Validation + Business Rules

The Sales XML Schema Set includes multiple folders detailing requirements on different parts of the schema set.

- **Common** — contains schema files designed by the FTA that are common among all state Full Electronic Return (FER) programs.
- **Extended Common** — contains additional common schema files created for FER programs by the FTA.
- **FER** — contains state-specific return schema files
- **SCCommon** — contains a schema file with data elements created specifically for South Carolina Tax returns.

XML Structure Overview

The schema set includes three different sales tax forms, each with their own **TransmissionHeader** and **ReturnState**.

1. ST-3 with ST-389
2. ST-388 with ST-3T (required) and ST-389
3. ST-455 with ST-593 (required) and ST-389

The **TransmissionHeader** identifies the Transmitter by:

1. Giving the primary taxpayer identification for the entire transmission, including all separate retail returns,
2. Assigning a unique identifying number to the particular transmission,
3. Indicating "Test" or "Production" status, and
4. Including a return count for the transmission.

The **ReturnState** schema contains the return data. This portion can occur multiple times in one transmission and is made up of four elements:

1. The **SubmissionID** data field is a unique identifying number assigned to each return in the transmission by the software creating the return.
2. The **ReturnHeaderState** schema contains "top of the form" information such as the filing jurisdiction (South Carolina), period covered, return preparer (if not the taxpayer), and identifying data for the taxpayer.

3. The **ReturnDataState** schema contains the actual Sales Tax form data.
4. The **FinancialTransaction** schema contains the data fields necessary for either an ACH debit or credit payment.

Depending on your XML viewer or application, you should be able to access diagrams that depict the overall structure of the schema. Use the schema set, XPath, and Validation + Business Rules document to develop your product accordingly.

Declaration and Root Element Requirements

All XML files must begin with an XML declaration line and follow with the applicable Transmission XML namespaces within the opening tag of the root element. Omission of these lines will cause the XML file to generate an error.

ST-3 return example:

```
<?xml version="1.0" encoding="UTF-8"?>
<Transmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:noNamespaceSchemaLocation="FERTransmissionST3.xsd">
```

ST-388 return example:

```
<?xml version="1.0" encoding="UTF-8"?>
<Transmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:noNamespaceSchemaLocation="FERTransmissionST388.xsd">
```

ST-455 return example:

```
<?xml version="1.0" encoding="UTF-8"?>
<Transmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:noNamespaceSchemaLocation="FERTransmissionST455.xsd">
```

Payment Options

Sales taxpayers have four payment options:

1. Return XML ACH Debit Payment
   - This option requires the filer's software to embed their payment information within their return XML file.
   - Taxpayers must make one lump sum payment across all retail locations contained within the file.
   - Software Developers must adhere to the requirements of the Financial Transactions element of the schema, if a filer chooses this payment method.
2. ACH Credit Payment
   - This option requires the taxpayer to instruct their bank (or financial institution) to originate an ACH transfer to the SCDOR's bank.
   - Taxpayers must make one lump sum payment across all retail locations. If a taxpayer has more than one retail location, note that individual payments for each location are not supported through ACH credit. Single-location payments will not correctly post to SCDOR's system and may result in incorrect billing.

- Taxpayers can apply to make ACH Credit payments on **MyDORWAY,** the SCDOR's free online tax portal. After applying, taxpayers will obtain the required record addenda layout and banking information to complete their transaction.
- Review the SCDOR ACH Credit Instructions, available at **SCDOR ACH Credit Instructions**.

3. MyDORWAY XML Sales Return Payment
    - This option requires the filer to select the Pay button on the confirmation screen of their XML file upload. The payment must be made immediately upon uploading the return.
    - Once the filer leaves the confirmation screen they are unable to regain access to this payment option.
    - Taxpayers must make one lump sum payment across all retail locations contained within the file.
    - MyDORWAY accepts the following payment types:
        - Credit card (Visa, Mastercard, American Express, Discover)
        - ACH Debit (also known as e-check Electronic Funds Withdrawal)
4. General MyDORWAY Payment
    - Taxpayers must make an individual payment for each retail location. General MyDORWAY payments do not allow for one lump sum payment across all retail locations.
    - MyDORWAY accept the following payment types:
        - Credit cards (Visa, Mastercard, American Express, Discover)
        - ACH (also known as e-check Electronic Funds Withdrawal)

Validation + Business Rules

The SC Sales XML Schema Set shows most of your XML requirements. For example, all data elements of type USDecimalAmountNN must be numeric and non-negative, all data elements of type DateType must be valid dates in YYYY-MM-DD format, and all codes must be from the lists given. Outside of schema set, the SCDOR also has additional requirements that will cause XML files to be rejected if they are not adhered to.

Validation pre-checks ensure that incoming XML data requirements are met, complete, and conform to expected formats (e.g., date formats, numeric ranges). This prevents invalid data from entering the SCDOR's system. These pre-checks are intended to provide you with precise constraints and rules, reducing ambiguity and ensuring XML files that your software produces meet our required standards.

South Carolina's additional requirements can be found in our **Validation + Business Rules** document on **dor.sc.gov/sales-tax-xml-dev**.

Your software is expected to have its own rules in place that comply with the SCDOR's requirements. Common standards for South Carolina include:

- **Return Figures:** All dollar fields must be numeric and in U.S. dollars and cents, with a period entered between dollars and cents amounts.
    - Rounding and negative figures are never allowed.
    - Local taxable sales can never exceed State taxable sales as indicated in the Validation + Business Rules document.
- **Deductions:** In any of the tax form schemas, the sum of the DeductAmount (deductions) as given in the TotalDeductAmount element cannot be greater than the amount of gross proceeds as shown in the TotalGrossProceeds element.
    - You must use valid deduction codes found within the schema. An additional resource for deduction codes with effective dates can also be found on MyDORWAY, available at **MyDORWAY.dor.sc.gov**, under Compliance Searches.
- **Codes for Local Taxes:** Taxpayers can only include valid 4-digit codes for local taxes in their XML file. Your software must validate codes to ensure expired codes are not used as indicated in the Validation + Business Rules document.
    - **Codes for ST-389 (Sales & Use, Accommodations, Max Tax):** Refer to the ST-575, available at **dor.sc.gov/sales-tax-xml-dev**, for a complete list of local tax codes for all municipalities and counties.
        - Taxpayers must use a valid code for the county when reporting local taxes for Capital Project Tax, School District/Educational Capital Improvement Tax (both captured as Capital Improvement in the schema), Transportation Tax, and Tourism Development Tax.
        - When reporting local taxes for the Local Option Tax, taxpayers must use a valid code for the municipality or a valid code for the county, depending on the location of the sale. If sales or purchases are delivered within the municipal limits of an incorporated city or town, the specific county or municipality code for that location must be used. Otherwise, use the Unincorporated code for that county.
    - **Codes for ST-3T (Accommodations):** Refer to the ST-604, available at **dor.sc.gov/sales-tax-xml-dev**, for a complete list of local tax codes for all municipalities and counties.
- **Reporting ST-389 Zero Transactions:** Taxpayers must report a zero transaction when no sales have occurred at the physical location reported on their retail license. Do not omit zero sales from the XML file in this circumstance. Best practices suggest software should capture the county and municipality reported on the taxpayer's retail license to avoid reporting errors.
- **Taxpayer's Discount:** Taxpayers may claim a discount when filing an ST-3, ST-388, or ST-455 return on time when the taxes due on the return are paid in full and by the due date. No discount is allowed if the return or payment is received after the due date. Refer to the ST-3 Instructions, available at **dor.sc.gov/forms**, for information on how to calculate the Taxpayer's Discount. The discount for the ST-388 and ST-455 is computed using the same logic found in the ST-3 Instructions.

- **ACH Debit Warehousing:** The SCDOR provides a warehousing capability for debit taxpayers up to 45 days from the transmission date. Files containing payments dated more than 45 days in the future will not be accepted.

Application & Testing

Application for Software Development

The SCDOR requires you to certify your software with our agency through testing prior to the release of your software to South Carolina taxpayers. Software developers must complete a **D-138, Software Developer Application – Sales XML**, and email it to **XML@dor.sc.gov**. If you are a filer who is developing your own software product, you must complete certification with our agency prior to filing your first XML return file.

By submitting a completed application, you agree to meet the SCDOR's standards for software development and certification. Developers should stay up to date on all information regarding South Carolina's Sales Tax, including but not limited to local taxes and deductions. Complete information is available at **dor.sc.gov/sales-and-use**.

The SCDOR may deny your application, remove your organization as an approved software vendor, or reject all electronic returns that were submitted using your products if you fail to meet both the registration and certification requirements for the Sales XML Program.

Testing Procedures

The SCDOR requires you to certify your software with our agency using our testing procedures prior to the release or use of your software for submitting South Carolina returns. After your application has been approved and you have developed your software using the SC Sales XML schema package, you are ready to test. Contact the SCDOR at **XML@dor.sc.gov** to begin the testing process.

You are required to recertify with our agency any time the SCDOR implements a schema change. Generally, these changes are infrequent; however, if they occur, you will be required to submit a new D-138 application, and you must retest to ensure your software meets the latest schema requirements.

Software Updates

You are encouraged to notify the SCDOR of version changes to your software by resubmitting a D-138 application and selecting the appropriate designation. You may be required to undergo additional testing with the SCDOR to ensure the accuracy and reliability of your software.

Production

Once you have successfully completed the testing process, the SCDOR will issue a Certification Notice that includes your authorized Production Software Vendor ID. At that time, you can release or use your software for submitting South Carolina returns.

Developers are responsible for staying up to date on all information regarding South Carolina Sales Tax, including but not limited to local tax and deduction changes. Visit **dor.sc.gov/sales-and-use** for important notices, updates, and information on Sales Tax.

Transmission Options

If your software is designed for clients/users to submit their XML files directly to the SCDOR through MyDORWAY, provide them with the **Sales XML Taxpayer Guide**, available at **dor.sc.gov/biz-services**.

If you are transmitting returns on behalf of clients, developers have two filing options: SFTP and MyDORWAY XML Upload.

Secure File Transfer Protocol (SFTP)

- Allows multiple returns to be transmitted at one time.
- XML files that are transmitted by 5 pm Eastern Time (ET) will generally receive their acknowledgment XML response that same evening, but no later than 6 am ET the following calendar day. If an XML file is transmitted after 5 pm ET, the acknowledgment is delayed one business day.

Transmission Day/Time	Acknowledgment Day/Time
Monday by 5 pm ET	Tuesday by 6 am ET
Monday after 5 pm ET	Wednesday by 6 am ET
Friday by 5 pm ET	Saturday by 6 am ET
Friday after 5 pm ET	Tuesday by 6 am ET

- An XML acknowledgment file (“manifest file”) will be output for each submitted file to indicate if the file was accepted or rejected.
  - If rejected, error messages provide explanation of what must be corrected.
- If you choose this option, the SCDOR will request information from you to establish your connection to our secure server.

MyDORWAY XML Upload

- This option allows you to upload an XML file without having to access each client’s individual MyDORWAY account.
- You can upload XML files, one at a time, if you have multiple clients.
- Clear error messages are immediately presented at the time of upload to help facilitate file correction.
- You can set up multiple MyDORWAY user accounts to upload XML files.

- If you choose this option, sign into MyDORWAY at **MyDORWAY.dor.sc.gov**.
    - Complete the **Sales XML Filer Application** under the More tab, Account Manager panel.
    - Once the application is completed, the link for **File an XML Sales Tax Return** will be displayed in your Account Manager panel.
    - Select the **File an XML Sales Tax Return** link to begin uploading your client's XML files.
        - Upload one client's file at a time and complete the prompts on the screen.
        - You will receive a confirmation number as your acknowledgment.

Error Handling

Errors are identified by two validation reviews of the XML file:

- The schema is validated first and reviewed in layers. Some schema errors must be corrected before other schema errors can be identified.
- The return validations are reviewed after all schema errors are resolved.

In the event of schema errors, taxpayers will be referred to their software provider for assistance. The **Validation + Business Rules** document includes error messages filers will see because of validation issues.

The SCDOR reserves the right to suspend certifications and require retesting of your software any time we identify significant errors caused by your software. This could result in the rejection of all electronic returns submitted using your products.

Resources

Visit **dor.sc.gov/sales-tax-xml-dev** for the most up to date resources available for Software Developers. Software Developer resources available include:

- Schema Package
- Sales XPath
- Validation + Business Rules
- Code list for ST389 Reporting
- Code list for ST3T Reporting
- XML Sample Files
- Paper Returns and Instructions
- Taxpayer Filer Guide
- SCDOR Sales & Use Tax Index Webpage

Do not share the **dor.sc.gov/sales-tax-xml-dev** link with clients or the public. This is a private resource specifically for software developers.