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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
STATE SALES AND USE TAX RETURN
File Online at MyDORWAY.dor.sc.gov

ST-3
(Rev. 3/31/23)
5001

Place an X in all boxes that apply.

- ☐ **AMENDED** ☐ Change of Address ☐ Business Permanently Closed
Return ☐ (Make changes to address below) Date _____

If the area below is blank, fill in name and address.

Retail License or Use Tax Registration

FEIN

Period Ended (MM-YYYY)

**DO NOT TAKE CREDITS OR
REPORT NEGATIVE AMOUNTS
ON THIS FORM.**

To apply for refunds, see the ST-14.

Complete the worksheet on the next page first.

SALES AND USE TAX

- | | | | |
|---|----|---|-------|
| 1. Total gross proceeds of sales, rentals, Use Tax, and withdrawals for own use (from Item 3 of Sales and Use Tax Worksheet on next page) | 1. | ▶ | _____ |
| 2. Total amount of deductions (from Item 5 of Sales and Use Tax Worksheet) | 2. | ▶ | _____ |
| 3. Net taxable sales and purchases (line 1 minus line 2) | 3. | ▶ | _____ |
| 4. State Sales and Use Tax (multiply line 3 x 6%) | 4. | ▶ | _____ |

6%

ADDITIONAL TAX FROM ST-389

Only complete this section if local taxes are applicable to your sales or purchases.

REMINDER: You must complete and attach the ST-389.

If this section does not apply, go to line 6.

- | | | | |
|--|-----|---|-------|
| 5. Total taxes due (from Column B, line 2, page 5 of 6 of the ST-389) | 5. | ▶ | _____ |
| 6. Total State and Local Taxes due (add lines 4 and 5) | 6. | ▶ | _____ |
| 7. Taxpayer's discount for timely filed and paid returns only.
• If line 6 is less than \$100.00, multiply line 6 by 3%.
• If line 6 is \$100.00 or more, multiply line 6 by 2%. | 7. | ▶ | _____ |
| Combined discount cannot exceed \$3000 per fiscal year, returns for June through May, which are filed July through June. | | | |
| 8. Net tax payable (line 6 minus line 7) | 8. | ▶ | _____ |
| 9. Penalty _____, Interest _____
Add penalty and interest. Enter total on line 9. | 9. | ▶ | _____ |
| 10. TOTAL AMOUNT DUE (add lines 8 and 9) | 10. | ▶ | _____ |

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer.

☐ Yes ☐ No Preparer's name _____ Phone number _____

I hereby certify that I have examined this return and to the best of my knowledge and belief it is true and accurate.

Owner, partner, or other title	Printed name	Taxpayer's signature
Daytime phone number	Date	Email

Mail to: Balance due: SCDOR, PO Box 100193, Columbia, SC 29202 Zero due: SCDOR, PO Box 125, Columbia, SC 29214-0101

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SALES AND USE TAX WORKSHEET

Retail License or Use Tax Registration Number

6%

Period Ended MM-YYYY

Item 1. Gross proceeds of sales, rentals, and withdrawals of inventory for own use ▶ 1. _____

Item 2. Out-of-state purchases subject to Use Tax ▶ 2. _____

Item 3. Total gross proceeds of sales, rentals, Use Tax, and withdrawals of inventory for own use
Add Items 1 and 2. Enter here and on page 1, line 1 of the ST-3. 3. _____
If local tax is applicable, enter the total on Item 1 of the ST-389 worksheet.

Note: Sales of unprepared foods are exempt from the state Sales and Use Tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales that are subject to a local tax must be entered on the ST-389.

Item 4. Sales and Use Tax allowable deductions. Itemize by type of deduction and amount of deduction.

For a list of deduction examples, see the ST-3 Instructions.

Column A Type of deduction	Column B Amount of deduction
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____
▶ _____	▶ \$ _____

Item 5. Total amount of deductions
Enter total of Column B here and on page 1, line 2 of the ST-3. 5. < _____ >

Item 6. Net taxable sales and purchases
Item 3 minus Item 5. Enter total here and on page 1, line 3 of the ST-3. 6. _____

IMPORTANT: Your return is **DELINQUENT** if it is postmarked after the 20th day following the close of the period.
Remember to sign and date the return.

Learn more about Sales Tax at dor.sc.gov/tax/sales-and-use.

Need help signing up for MyDORWAY or filing a Sales Tax return? Tutorials are available at dor.sc.gov/MyDORWAY.