STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

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STATE SALES, USE, AND ACCOMMODATIONS TAX RETURN

ST-388

RETAIL LICENSE OR USE TAX REGISTRATION
FEIN
SID Number
Period Ended

STOP **ST-3T must be submitted with the ST-388.**

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

File online at MyDORWAY.dor.sc.gov

		Column A Sales/Use 6% (Tax Rate)	Column B Sales/Use 5% (Tax Rate)	Column C Accommodations 2% (Tax Rate)
1	**All gross proceeds of sales/rental, Use Tax, accommodations, and withdrawals for own use (from worksheet Item 3)**	.		
1A	Total gross proceeds of sales/rental, Use Tax, and withdrawals at 6% rate (Column A); 5% rate on Accommodations Rentals (Column B) (from worksheet Items 6 and 10)	.	.	
1B	Total gross proceeds of sales/ accommodations rentals at 2% rate (Column C) (from worksheet Item 14)			.
2	Total amount of deductions (from worksheet Items 8, 12 and 16)	.	.	.
3	Net taxable sales and purchases (subtract line 2 from line 1A or 1B)	.	.	.
4	Tax due (line 3 multiplied by tax rate)	6% .	5% .	2% .

Total Sales

5	**Total sales, use, and accommodations (add line 4 of columns A, B, and C.)**	5.	.
6	**Local tax (column B, line 2, page 5 on the ST-389)**	6.	.
7	Total sales and local taxes (add lines 5 and 6)	7.	.
8	Taxpayer's discount (See instructions. For timely filed returns and taxes paid in full only.)	8.	.
9	Net tax payable (line 7 minus line 8)	9.	.
10A	Penalty (see instructions)	10A.	.
10B	Interest (see instructions)	10B.	.
10	Total penalty and interest (add lines 10A and 10B)	10.	.
11	**Total amount due (add line 9 and line 10)**	11.	.

SALES AND USE TAX - Worksheet #1

Item 1. **Gross proceeds of sales, accommodations, rentals and withdrawals for own use (total of all sales) DO NOT INCLUDE AMOUNT OF SALES TAX.** 1. ______

Item 2. **Out-of-state purchases subject to Use Tax** 2. ______

Item 3. **All gross proceeds of sales/rental, Use Tax, accommodations, and withdrawals for own use** (Add Items 1 and 2. Enter total here and on **line 1 on front of ST-388**.) 3. ______

If local tax is applicable, enter total on line 1 of 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 (local sales tax worksheet).

6% SALES AND USE TAX - Worksheet #2

Use this section to report the total of all sales and purchases subject to the state Sales Tax rate of 6%. Sales and purchases reported in this section include charges for meals, gift items, and additional guest charges (such as room service, amenities, phone charges, etc.). Do not report sales of accommodations on this section. Total sales of accommodations (subject to state tax rate of 7%) are reported on Worksheet #3 (for 5% tax reporting) and Worksheet #4 (for 2% tax reporting) to determine the total state Sales Tax due.

Item 4. **Gross proceeds of sales/rentals and withdrawals of inventory for own use** (Sales subject to 6% tax rate requirements) 4. ______

Item 5. **Out-of-state purchases subject to Use Tax** 5. ______

Item 6. **Total gross proceeds of sales at 6%** (Add lines 4 and 5. Enter total here and on **line 1A, Column A on front of ST-388**.) 6. ______

Item 7. **Sales and Use Tax allowable deductions** (Itemize by type of deduction and amount of deduction)

Type of Deduction	Amount of Deduction
	▶ $.
	$
	$
	$
	$

Item 8. **Total amount of deductions** (Enter total amount of deductions here and on **line 2, Column A on front of ST-388.**) 8. < >

Item 9. **Net taxable sales and purchases** (Subtract Item 8 from Item 6. Should be the same as **line 3, Column A on front of ST-388.**) 9. ______

REMINDER: Form ST-389 must be completed and attached for all local taxes.

5% SALES AND USE TAX - Worksheet #3

Use this section to report total charges for rooms, lodging, and accommodations subject to the state Sales Tax rate of 7%. The gross proceeds from charges for accommodations must be entered on Item 10 of Worksheet #3 (subject to 5% tax rate) and Item 14 of Worksheet #4 (subject to 2% tax rate) to properly report sales subject to 7% state Sales Tax rate.

Item 10. **Total gross proceeds of sales/accommodations rentals and withdrawals for own use** (Sales subject to 5% Sales Tax and Accommodations Tax requirements. Enter total here and on **line 1A, Column B on front of ST-388**.) 10. ____________

Item 11. **Sales and Use Tax allowable deductions** (Itemize by type of deduction and amount of deduction)

Type of Deduction	Amount of Deduction
____________	$ ____________
____________	$ ____________
____________	$ ____________
____________	$ ____________
____________	$ ____________
____________	$ ____________
____________	$ ____________

Item 12. **Total amount of deductions** (Enter total amount of deductions here and on **line 2, Column B on front of ST-388**.) 12. < ____________ >

Item 13. **Net taxable sales and purchases** (Subtract Item 12 from Item 10. Should be the same as **line 3, Column B on front of ST-388.**) 13. ____________

2% ACCOMMODATIONS TAX - Worksheet #4

Item 14. **Gross proceeds of sales from the rental of transient accommodations** (Enter total sales of accommodations here and on **line 1B, Column C, on front of ST-388**.) 14. ____________

Item 15. **Sales and Use Tax allowable deductions** (Itemize by type and amount of deduction)

Type of Deduction	Amount of Deduction
____________	$ ____________
____________	$ ____________
____________	$ ____________

Item 16. **Total amount of deductions** (Enter total amount of deductions here and on **line 2, Column C on front of ST-388**.) 16. < ____________ >

Item 17. **Net taxable sales and purchases of transient accommodations** (Subtract Item 16 from Item 14. Should be the same as **line 3 of Column C on front of ST-388**.) 17. ____________

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Accommodations Report by County or Municipality for
SALES AND USE TAX

ST-3T

ST-3T is a report of gross proceeds derived from the rental or charges for any rooms, campground space, lodging or accommodations furnished to transients by county or municipality in which the taxpayer owns, manages or furnishes rental units. For purposes of the sales tax on accommodations, "Taxpayer" is defined as "every person engaged or continuing within this State in the business of furnishing accommodations to transients for consideration," to include, but not limited to, hotels, inns, tourist courts, tourist camps, motels, campgrounds, online travel companies, real estate agents, brokers, listing services,individuals, corporations and any other businesses or entities furnishing accommodations to transients for consideration.

(1) **TAXPAYER** ______________________
(Business Name)

____
(Street Address)

(City) (State) (Zip)

(2) **PAGE** _______ **OF** _______

(3) **RETAIL LICENSE NUMBER** ______________

(4) **REPORT FOR PERIOD ENDED** ______________

When accommodations are furnished within the limits of a specific municipality (city or town), the name and assigned numerical code must be used to properly identify the location where accommodations are furnished. If accommodations are not furnished within the limits of a municipality, the accommodations furnished are reportable at the county level (name and code of which is in bold print on page 2).

List **one** entry **per line.**

(5) Name of County or Municipality	(6) Code*	(7) Gross Proceeds	(8) Net Taxable Sales	(9) 2% Accomondations Tax Due
(10) Totals (Columns 7, 8 and 9)				