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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

STATE SALES, USE, AND AVIATION FUEL TAX RETURN

ST-403
(Rev. 7/15/19)
5083

Place an X in all boxes that apply.

☐ **AMENDED** Return ☐ Change of Address (Make changes to address below) ☐ Business Permanently Closed Date _____ (Complete form C-278 and return your license.)

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

Retail License or Use Tax Registration
FEIN
SID Number
Period Ended (MM-YY)

STOP **COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.**

File online at MyDORWAY.dor.sc.gov
DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see the ST-14.

SALES AND USE TAX

1. Total gross proceeds of sales from worksheet Item 3.
   Do not include sale of Aviation Gasoline/Aviation Jet Fuel ..... 1. ▶ _____ .
2. Total amount of deductions (from worksheet Item 5) ..... 2. ▶ _____ .
3. Net taxable sales and purchases (subtract line 2 from line 1) ..... 3. ▶ _____ .
4. State Sales and Use Tax: line 3 multiplied by 6% ..... 4. _____ .

AVIATION GASOLINE/AVIATION JET FUEL TAX

5. Gross proceeds of sales and withdrawals for own use
   Includes charges for Aviation Gasoline/Aviation Jet Fuel (from worksheet Item 7) ..... 5. ▶ _____ .
6. Total amount of deductions (from worksheet Item 9) ..... 6. ▶ _____ .
7. Net taxable sales for Aviation Gas/Aviation Jet Fuel (subtract line 6 from line 5) ..... 7. ▶ _____ .
8. Aviation Tax: line 7 multiplied by 6% ..... 8. _____ .

LOCAL TAX

9. Total State Sales, Use, and Aviation Tax (add lines 4 and 8) ..... 9. _____ .
10. Total local taxes (from page 5, Column B, line 2 of the ST-389) ..... 10. _____ .
11. Total state and local taxes (add lines 9 and 10) ..... 11. _____ .
12. Taxpayer's discount (line 11 multiplied by discount rate) ..... 12. ▶ _____ .
    Combined discount cannot exceed $3000 per fiscal year (returns for June through May, which are filed July through June.)
13. Net tax payable (subtract line 12 from line 11) ..... 13. ▶ _____ .
14. Penalty _____ , Interest _____
    (Add penalty and interest. Enter total on line 14) ..... 14. ▶ _____ .
15. **Total amount due** (add lines 13 and 14) ..... 15. ▶ _____ .

IMPORTANT: Sign and date return on reverse side.

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 #1

Item 1. Gross proceeds of sales/rentals and withdrawals for own use
Do not include sales of Aviation Gasoline/Aviation Jet Fuel. 1. _____

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

Item 3. Total - Gross proceeds of sales/rental, Use Tax, and withdrawals of inventory for own use (Add Items 1 and 2. Enter here and on line 1 on front of ST-403.) 3. _____

If local tax is applicable, enter this amount on Item 1 of the ST-389.

Note: Sales of unprepared foods are exempt from the 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 ST-389.

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

Column A Type of deduction	Column B Amount of deduction
Sales Exempt During "Sales Tax Holiday" in August	$
	$
	$

Item 5. Total amount of deductions (Total Column B)
(Enter total here and on line 2 on front of ST-403.) 5. < _____ >

Item 6. Net taxable sales and purchases 6. _____
(Subtract Item 5 from Item 3. Enter total here and on line 3 on front of ST-403.)

Aviation Gasoline/Aviation Jet Fuel Worksheet #2

This section is used for reporting tax on Aviation Gasoline and Aviation Jet Fuel that must be sold for use in an airplane. By definition, aviation gasoline is defined to also include aviation jet fuel manufactured and sold exclusively for use in airplanes as well as gasoline manufactured and sold exclusively for use in airplanes.

Item 7. Gross proceeds of sales and withdrawals for own use (Enter total here and on line 5 on front of ST-403.) If local tax is applicable, add Item 7 and Item 3 and enter total on Item 1 of the ST-389. 7. _____

Item 8. Allowable deductions (Itemize by type of deduction and amount of deduction.)

Column A Type of deduction	Column B Amount of deduction
	$
	$
	$

Item 9. Total amount of deductions (Total Column B)
(Enter total here and on line 6 on front of ST-403.) 9. < _____ >

Item 10. Net taxable sales and purchases of Aviation Gasoline/Aviation Jet Fuel
(Subtract Item 9 from Item 7. Enter total here and on line 7 on front of ST-403.) 10. _____

REMINDER: ST-389 must be completed and attached.

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 address

IMPORTANT: Your return is DELINQUENT if it is postmarked after the 20th day of the month following the close of the period. Sign and date the return.

Questions? Call toll free 1-844-898-8542.

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