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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

STATE SALES, USE, AND MAXIMUM TAX RETURN

ST-455

RETAIL LICENSE OR USE TAX REGISTRATION
FEIN
SID Number
Period Ended

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

		Column A Sales/Use **6%** (Tax Rate)	Column B Sales/Use **5%** (Tax Rate)
1.	**All gross proceeds of sales/rental, Use Tax and withdrawals for own use (from worksheet Item 3)**	.	
1A.	Total gross proceeds of sales/rental, Use Tax and withdrawals for own use (from worksheet Item 6 and Item 12)	.	.
2.	Total amount of deductions (from worksheet Item 8 and Item 14)	.	.
3.	**Net taxable sales and purchases** **(subtract line 2 from line 1A for each column)**	.	.
4.	Tax due: line 3 multiplied by tax rate	6% .	5% .

Total Sales

5.	**Sales and Use Tax due (add line 4 of Columns A and B)**	5.	.
6.	**Local taxes due (ST-389, page 5, Column B, line 2)**	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 (subtract line 8 from line 7)	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 lines 9 and 10)**	11.	.

Sales and Use Tax - Worksheet #1

Item 1. **Gross proceeds of sales/rentals and withdrawals for own use** 1. ____________

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

Item 3. **Total - Gross proceeds of sales/rental, Use Tax, and withdrawals for own use** (Add Items 1 and 2. Enter total here and on line 1, Column A, on front of ST-455.) 3. ____________

If local tax is applicable, enter the total on Item 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.

6% Sales and Use Tax - Worksheet #2

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

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

Item 6. **Total gross proceeds at 6%** (Add Items 4 and 5. Enter total here and on line 1A, Column A on front of ST-455.) 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 here and on line 2 of Column A on front of ST-455.) 8. < ____________ >

Item 9. **Net taxable sales and purchases** (Subtract Item 8 from Item 6. Enter total here and on line 3, Column A on front of ST-455.) 9. ____________

REMINDER: Form ST-389 must be completed and attached.

5% Sales and Use Tax - Worksheet #3

Item 10. Gross proceeds of sales/rentals and withdrawals for own use (Enter sales subject to 5% tax rate requirements such as airplanes and boats.) 10. ____________________

Item 11. Out-of-state purchases subject to Use Tax 11. ____________________

Item 12. Total gross proceeds at 5% (Add Items 10 and 11. Enter total here and on line 1A, Column B on front of ST-455.) 12. ____________________

Item 13. Sales and Use Tax allowable deductions (Itemize by type of deduction and amount of deduction)

Type of deduction	Amount of deduction
	$
	$
	$
	$
	$
	$
	$

Item 14. Total amount of deductions (Enter total here and on line 2 of Column B on front of ST-455.) 14. < ____________________ >

Item 15. Net taxable sales and purchases (Subtract Item 14 from Item 12. Enter total here and on line 3, Column B on front of ST-455.) 15. ____________________

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SCHEDULE OF MAXIMUM TAX ALLOCATION

ST-593

Submit the ST-593 to the SCDOR with one of the returns below. Only one ST-593 should be submitted with a return.

- **Retailers**: ST-455 State Sales, Use, and Maximum Tax Return

This schedule is not required if any of the following applies:

- Infrastructure Maintenance Fees (IMF) are required as payment on the sale, lease, or registration of items such as motor vehicles to the South Carolina Department of Motor Vehicles (SCDMV).
- Sales Tax is required as payment of tax on certain items, such as manufactured homes, not subject to the $500 Maximum Sales and Use Tax (Max Tax) limit.

Instructions

Sales and Use Tax due on items subject to a Maximum Sales and Use Tax of $500 is allocated as follows:

Line 1: Enter the total net taxable amount subject to a Max Tax.

Line 2: Enter the total Sales and Use Tax due (multiply line 1 by 5%). Divide amount reported on Line 2 into two parts (Line 2A and Line 2B).

Line 2A: Enter the tax due on net taxable amount taxable up to $6,000. See Example of Allocation on back.

Line 2B: Enter the tax due on net taxable amount taxable above $6,000 but not over $10,000. See Example of Allocation on back.

For example: The tax due on an item with a net taxable sale amount (reported on Line 1) not exceeding $6,000 (taxed at 5% up to $300) must be reported on Line 2A. However, if the net taxable sale or purchase of an item (reported on Line 1) exceeds $6,000 then the amount that exceeds $6,000 is taxable up to $10,000 (Max Tax of $500). Note, the tax due must be distributed on Line 2A and Line 2B as follows:

Step 1: Enter $300 ($6,000 X 5%) on Line 2A.

Step 2: Enter tax due on the difference between $300 tax (reported on Line 2A) and the tax amount up to $500 maximum (taxable amount over $6,000 and up to $10,000 limit) on Line 2B.

Line 1. Enter total net taxable sales/purchases subject to Max Tax Line 1. ________________

Line 2. Enter total tax due on net taxable sales/purchases subject to Max Tax Line 2. ________________

Distribution of Sales and Use Tax reported on Line 2

Line 2A. Enter tax due on net taxable portion up to $6,000 Line 2A. ▶ ________________

Line 2B. Enter tax due on net taxable portion above $6,000 but not exceeding $10,000 Line 2B. ▶ ________________

NOTE: Line 2A must have an amount if not filing a zero return. Tax due on Line 2B cannot be greater than Line 2A.

The sale, lease, and registration of these items are subject to:

Max Tax: Reported and Paid to SCDOR

- Airplanes
- Boats
- Self-propelled light construction equipment
- Other items not subject to IMF

IMF: Reported and paid to the SCDMV

- Motor vehicles
- Motorcycles,
- Trailers
- Other items listed on the SCDMV website

The sale, lease, or registration of items subject to the Infrastructure Maintenance Fee by a retailer must be reported in total sales on Form ST-455 (State Sales, Use, and Maximum Tax Return) and taken as a deduction on Worksheet #3.

Example of allocation:

- Item with a net taxable sales amount of $6,000. The total tax due is $300 ($6,000 x 5% or .05).
    - Enter $300 on Line 2A. Enter $0 on Line 2B.

- Item with a net taxable sales amount of $8,000. The total tax due is $400 ($8,000 x 5% or .05).
    - Enter $300 on Line 2A. Enter $100 on Line 2B.

- Item with a net taxable sales amount of $12,000. The total tax due is $500 (Max Tax).
    - Enter $300 on Line 2A. Enter $200 on Line 2B.

Multiple Items:

- Item with a net taxable sales amount of $7,000. The total tax due is $350 ($7,000 x 5% or .05).
- Item with a net taxable sales amount of $9,000. The total tax due is $450 ($9,000 x 5% or .05).
    - Enter $600 on Line 2A. Enter $200 on Line 2B.