

Coin Operated Device Licensing

Pay and register online!

- Coin Operated Device Licenses and Decals can be purchased online using **MyDORWAY**!
- The SCDOR usually ships decals within two business days.
- Save time and skip the trip to our office, *with no additional fees!*



Manage your tax accounts online for FREE!

MyDORWAY

Fast. Easy. Secure.

One-stop shop!

- Manage your tax accounts all in one place
- Review your payment history
- Immediate access to correspondence
- Easily update your account information
- View your past returns and application submissions
- + more!

Why MyDORWAY?

- 24/7 account access
- Make ACH debit or credit card payments **with no convenience fees**
- Receive immediate confirmation for transactions
- Automatic calculations reduce errors
- Control who has access to your tax accounts
- Always know you're using the most up-to-date forms

Ready to sign up for MyDORWAY?

Visit **MyDORWAY.dor.sc.gov** to get started.

You'll need your FEIN or SSN, SCDOR File Number, and a Letter ID or copy of your last return.
Tutorials are available at **dor.sc.gov/MyDORWAY**.

Want more information about Coin Operated Device licensing? Visit **dor.sc.gov/tax/coin-operated-device**.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OWNER/OPERATOR LICENSE APPLICATION

COD-1
(Rev 1/12/26)
4115

Save time and paper! Register for an Owner/Operator License online at **MyDORWAY.dor.sc.gov**.

Name _____ Title _____ FEIN/SSN _____

Business name _____ Phone _____

Mailing address (no PO boxes) _____

City _____ State _____ ZIP _____

Location of records (no PO boxes) _____

City _____ State _____ ZIP _____

Type of ownership

- | | |
|--|--|
| <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> SC Corporation |
| <input type="checkbox"/> General Partnership | <input type="checkbox"/> LLC/LLP |
| <input type="checkbox"/> Limited Partnership | <input type="checkbox"/> Foreign Corporation |
| <input type="checkbox"/> Other (Explain below) | <input type="checkbox"/> Unincorporated Association (Legal name below) |

Incorporation or formation date (corporations and partnerships) _____

Information of business owners, partners, or officers

SSN	Name/Title	Home Address	Percent Owned if Partner

Only one Owner/Operator License is necessary. Check one box below.

	Class A	Class B	Class C
Renewing COD Owner/Operator License	<input type="checkbox"/> \$50	<input type="checkbox"/> \$200	<input type="checkbox"/> \$2,000
Requesting April-September (six-month) Owner/Operator License	<input type="checkbox"/> \$12.50	<input type="checkbox"/> \$50	<input type="checkbox"/> \$500
Requesting March-October (eight-month) Owner/Operator License	<input type="checkbox"/> \$17	<input type="checkbox"/> \$67	<input type="checkbox"/> \$667
Requesting new COD Owner/Operator License (enter prorated amount from chart on next page for first month of operation)	<input type="checkbox"/> \$ _____	<input type="checkbox"/> \$ _____	<input type="checkbox"/> \$ _____

Total payment: \$ _____

I understand that, under Code Section 12-21-2736, it is illegal to place the license obtained through this application on a machine or device used for gambling. I certify that the owners and operators of this machine, whether an individual, partnership, LLC, or corporation, shall operate only legal machines, and that the information given in this application is true and correct to the best of my knowledge and belief.

Signature of Owner/Operator

Printed name of Owner/Operator

Date

Mail to: SCDOR, COD Application, 300A Outlet Pointe Blvd, Columbia, SC 29210

Questions? We're here to help. Contact us at **CoinOperatedDevice@dor.sc.gov**.

Important Information

- Failure to obtain an Owner/Operator License and have the owner's name affixed to each machine will result in penalties.
- All applications must include your FEIN or SSN.
- Six month licenses are valid only from April through September and are not prorated.
- Eight month licenses are valid only from March through October and are not prorated.
- You are only required to have one Owner/Operator License, regardless of the number or types of machines you own or operate. The license you are required to obtain is based on the highest type of machine owned or operated:
 - If you own or operate Type I machines - Class A license
 - If you own or operate Types I and II machines - Class B license
 - If you own or operate Types I, II, and III machines - Class C license

Prorated fees for new COD Owner/Operator Licenses only Licenses are non-refundable and non-transferable

	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Class A	\$50	\$48	\$46	\$44	\$42	\$40	\$37	\$35	\$33	\$31	\$29	\$27
Class B	\$200	\$192	\$183	\$175	\$167	\$158	\$150	\$142	\$133	\$125	\$117	\$108
Class C	\$2,000	\$1,917	\$1,833	\$1,750	\$1,667	\$1,583	\$1,500	\$1,417	\$1,333	\$1,250	\$1,167	\$1,083

Class A Licenses are required to own or operate Type I devices:

- Coin-operated kiddy rides
- Mechanical amusement devices
- Juke boxes or machines for playing music
- Billiard or pocket billiard tables
- Foosball tables
- Bowling lane tables
- Skee-ball tables

Class B Licenses are required to own or operate Type II devices:

- Machines for entertainment or video games
- Crane machines
- Pinball machines with flippers that change the course of the balls

Class C Licenses are required to own or operate Type III devices:

- In-line pinball machines without levers or flippers that change the course of the balls

RELEVANT SC CODE SECTIONS

Section 12-21-2710: Machines used for gambling are strictly prohibited. Violations are a misdemeanor, which can result in fines of up to \$500, up to one year in jail, or both.

Section 12-21-2718: You must maintain records showing the manufacturer's serial number, model, or type of machine.

Section 12-21-2720: (C) The owner or operator of a coin operated device that has multiple stations must purchase a license for each station.

Section 12-21-2724: The SCDOR assumes that you buy licenses only for legal machines. If the machines are later found to be illegal, you will not receive a refund for License Tax fees.

Section 12-21-2736: If you purchase a license for an illegal machine, that does not make it legal.

Section 12-21-2748: You must attach identifying information for the owner or operator on each machine in a visible location for inspection.

Section 12-21-2750: You must keep information about any machine lease agreements on the premises.

View complete code sections at dor.sc.gov/policy.

Learn more about Coin-Operated Devices at dor.sc.gov/tax/coin-operated-device.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.