

# 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](http://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](http://dor.sc.gov/MyDORWAY).

Want more information about Coin Operated Device licensing? Visit [dor.sc.gov/tax/coin-operated-device](http://dor.sc.gov/tax/coin-operated-device).

dor.sc.gov



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**EIGHT MONTH COIN-OPERATED DEVICE APPLICATION**

**COD-8**

(Rev. 1/14/26)  
4299

Save time and paper! Request and pay for decals online at **MyDORWAY.dor.sc.gov**.

Owner/Operator account # \_\_\_\_\_ FEIN/SSN \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_

Business name \_\_\_\_\_ Phone \_\_\_\_\_

Mailing address (no PO boxes) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Your Owner/Operator License must be current to purchase machine licenses. Visit **dor.sc.gov/register** or submit a COD-1 to register. The SCDOR will not issue you a license if you have outstanding state tax liabilities.

Eight Month Licenses are not prorated.

**Decals are non-refundable, non-transferable, and valid from March 1 through October 31.**

See reverse side for machine types.

Machine Types	# of Machines	License Tax	Total
Type I		X \$17.00	= \$
Type II		X \$84.00	= \$
Type III		X \$1,333.00	= \$
		<b>TOTAL</b>	\$

To calculate the amount of License Tax due, multiply the number of machines for each machine type by the License Tax.

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

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

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

## INSTRUCTIONS

Eight Month Licenses are not prorated.

Decals are non-refundable, non-transferable, and valid from March 1 through October 31.

- You may also be required to apply for a license from the county or city where your machine is located.
- You must affix your decals to machines in a visible location so that no one can remove them.
- You will be charged a penalty if:
  - Any machine does not have a current decal affixed.
  - Owner/Operator information is not posted in a visible location on each machine.

## MACHINE TYPE DEFINITIONS

For more information on the different machine types, see SC Code Section 12-21-2720(1-3), available at [dor.sc.gov/policy](http://dor.sc.gov/policy).

### Type I:

- 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

### Type II:

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

### Type III:

- 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](http://dor.sc.gov/policy). Learn more about Coin-Operated Devices at [dor.sc.gov/tax/coin-operated-device](http://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.