# **Coin Operated Device Licensing**

# Pay and register online!

- Coin Operated Device Licenses and Decals can be purchased online using MyDORWAY!
- Licenses are shipped through UPS and usually ship within 2 business days. Save time and skip the trip to our office, with no additional fees!



# Manage your tax accounts online for FREE! KWAY Fast. Easy. Secure.

# **One-stop shop!**

Manage your tax accounts all in one place

• Review your payment history

+ more!

- Immediate access to correspondence
- Easily update your account information
- View your past returns and application submissions

## 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

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dor.sc.gov



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

**OWNER/OPERATOR LICENSE APPLICATION** 

L-2052 (Rev 3/25/24) 4115

Register for an Owner/Operator License o	n our free online tax porta	I MyDORWAY, available at MyDORWAY.dor.sc.go	ν.		
с ,		FEIN/SSN			
Business Name		Phone			
Mailing Address (no PO boxes)					
City	State	Zip Code			
Location of Records (no PO boxes)					
City	State	Zip Code			
Type of Ownership					

)[	
Sole Proprietor	SC Corporation
General Partnership	
Limited Partnership	Foreign Corporation
Other (Explain below)	Unincorporated Association (Legal name below)

Incorporation or formation date (corporations and partnerships):

Information of business owners, partners, or officers:

SSN	Name/Title	Home	Percent Owned if Partner					
	· · · · · · · · · · · · · · · · · · ·	Only one Owner/Operator License is necessary. Check one box below.						
		Class A	Class B	Class C				
Renewing COD C	wner/Operator License	□ \$50	□ \$200	□ \$2,000				
Requesting April-September (six-month) Owner/Operator License		\$12.50	□ \$50	□ \$500				
Requesting March Owner/Operator L	n-October (eight-month) .icense	<b>\$17</b>	☐ \$67	\$667				
Requesting new COD Owner/Operator License (enter prorated amount from chart on next page for first month of operation)			□	□				
		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

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

### **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.
- Only one license is required regardless of the number or types of devices owned or operated. The license required is based on the highest type of machine owned or operated:
  - o Owns or operates Type I machines Class A license
  - $_{\odot}\,$  Owns or operates Types I and II machines Class B license
  - o Owns or operates 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

Month	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Мау
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
- Skeeball 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 12-21-2724:** 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.