

# Consolidated Sales Tax Return Program Guide

How to Create and Submit Consolidated Sales Tax Returns on MyDORWAY

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## Overview

The Consolidated Sales Tax Return allows anyone who files South Carolina Sales Tax Returns for two or more locations to submit one prefilled file with information for multiple locations through MyDORWAY, our secure online tax portal. This saves time, increases accuracy, and minimizes the chances of lost, forgotten, or misfiled returns.

The ST-3, State Sales and Use Tax Return and ST-389, Schedule for Local Taxes are the only returns eligible to be submitted using the Consolidated Sales Tax Return on MyDORWAY. Every Consolidated Sales Tax Return submission can only include information for one business (with multiple locations) and one period.

All Consolidated Sales Tax Return files must be completed using Microsoft Excel 2007 or later or a similar program that allows you to open, edit, and save .xlsx files. A prefilled .xlsx template is provided on MyDORWAY.

#### How to Apply -

Anyone who files South Carolina Sales Tax Returns for two or more locations is eligible to apply for the Consolidated Sales Tax Return option. To apply, complete the **ST-603**, **Consolidated Sales Tax Return Participation Application**, available at **dor.sc.gov/forms**. Email your completed form to **ConsolidatedSalesTax@dor.sc.gov**.

After we've processed your application, we will send you a confirmation email with your approval.

#### MyDORWAY Requirements -

To submit a Consolidated Sales Tax Return, you must have a MyDORWAY account as well as **Owner or Tax Account Manager** access to all Sales Tax accounts included in your return. MyDORWAY tutorials and instructions are available at **dor.sc.gov/MyDORWAY**.

MyDORWAY supports Google Chrome, Microsoft Edge 13.0 or higher, Mozilla Firefox 4.0 or higher, Opera 10 or higher, Safari 5.0 or higher. For MyDORWAY to function properly:

- Enable cookies and JavaScript
- Disable pop-up blocking
- Accept MyDORWAY as a trusted website on your computer

# Filing A Consolidated Sales Tax Return

#### Completing Your Return

After you've created a MyDORWAY account, submitted your **ST-603 application**, and received your participation approval email, follow these steps to access the return and complete the return template. Detailed information about the tabs and error codes is on pages 4-9.

To access the return:

- 1. Log in to MyDORWAY at MyDORWAY.dor.sc.gov.
- On the More tab, click File a Consolidated Sales Tax Return, located under Payments & Returns.
- 3. Select the correct filing period from the dropdown box and click **Next**.
- 4. Download your blank, preformatted Microsoft Excel template by clicking **Download Return**. Save the file in an easily-accessible location on your computer, and rename the file to include your business name followed by the period covered (for example, SCDORJan2023.xlsx). While you're completing the template, click **Save Draft** on MyDORWAY.
- 5. Each return template has four tabs with a required number of columns. Column A is prefilled on the first two tabs with the Retail License Numbers for each location.
  - Tab 1 has five columns and is labeled Sales & Use. In this tab, you will report South Carolina Sales and Use Tax by providing gross proceeds, out of state purchases subject to Use Tax, any state deductions, and net taxable sales and purchases for each location.
  - Tab 2 has ten columns and is labeled Local Taxes. This tab will be prefilled with your county and municipality codes for each location. Add codes for any county or municipality where you make deliveries. Report applicable Local Taxes on this tab for each of your locations, just like you would on the ST-389. See page 5 for more information about local taxes.
  - Tab 3 has three columns and is labeled State Deductions. In this tab, you will report any South Carolina Sales and Use Tax Deductions claimed for each location using a four-digit Deduction Code listed on page 6.
  - Tab 4 has three columns and is labeled Local Deductions. In this tab, you will report any Local Sales and Use Tax Deductions claimed for each location using a four-digit Deduction Code listed on page 6.

After you enter your information for the period in the template, make sure you have the exact number of columns required for each tab, as specified above. Do not use blank rows to separate data. Any data entered below a blank row will not be included in your upload. Detailed information on properly formatting tabs is on page 5. Save your completed file.

## Uploading Your Return

- 1. When you're ready to upload your file, return to MyDORWAY. If you're still on the Download Return screen, click **Next** to proceed to the Upload screen.
- 2. Click **Upload Return**, then click **Choose File**. Select the file, click **OK**, then click **Import**. As the file is uploading, MyDORWAY will validate the information in the file. When you're ready to upload your file, return to MyDORWAY. If you're still on the Download Return screen, click **Next** to proceed to the Upload screen.
- 3. If your file contains errors, they will be displayed at this time. A complete list of error codes is available on pages 7-9. Open your file in Microsoft Excel, fix each error, save the file, and attempt to upload it again. All errors must be fixed before the file will be accepted.

- 4. If your file does not have any errors, you will receive confirmation that your file has been uploaded successfully. The Upload Summary displays the number of returns filed and the total State Sales Tax and Local Tax due. Verify that the number of returns filed matches the number of locations you are filing for and click Next if it does. If the number of returns does not match the number of locations you are filing for, review your Excel file to ensure that there are no blank rows. If there are blank rows, the data beneath the first blank row was not uploaded with your file. Delete the blank rows, save the file, and click Upload Return again.
- 5. On the Review page, the table will provide a return summary, including the discount amount available for each location. To claim less than the available discount amount for any location, click the **Discount Override** box and enter the amount of discount you're claiming. When you're finished, click **Next**.
- 6. On the Summary screen, confirm the information provided is accurate and click **Submit**. Enter your password, which serves as your signature, and click **OK**.
- 7. The Confirmation screen has your confirmation number. **Print** or write down your confirmation number for your records. Click **Pay** if you're ready to submit your payment. Click **OK** to return to your account overview screen.

#### Editing/Deleting Returns-

You will have until 5:00 p.m. EST on the day you upload your consolidated return to delete or edit your file on MyDORWAY. After logging in to MyDORWAY, click the **More** tab. On the next screen, select **Search Submissions**, then click the **Pending** tab. Click on your pending return, then choose **Continue Editing** or **Delete** from the top-right corner of the screen. If you miss the edit/delete window, you must submit new returns or amend existing returns individually on MyDORWAY.

#### Avoiding Common Errors: Dos and Don'ts

Do	Submit your files in .xlsx format only.
Do	Include your company name and the correct filing period in your file name.
Do	Verify that any error identified in a rejected file has been corrected before resubmitting the file.
Do	Ensure that your file upload has been accepted before closing MyDORWAY.
Do	Enter the Municipality Code of all locations in column C of the Local Tax tab for all locations. This includes locations without a Local Tax. For locations without a Local Tax, enter no values in the Local Tax columns (Columns D through J). This ensures you have accounted for all locations and deliveries.
Do	Include a line item on the Local Deductions tab for the County or Municipal Code of the location if a retail location is in a county without a Local Tax. Use the deduction code 4167 (Exempt Sales) and enter the full amount of net taxable sales from the location within the county without a Local Tax.

Don't	Include spaces, special characters, or unnecessary information in your file name.
Don't	Use special characters or report negative numbers within your file.
Don't	Enter more or fewer characters than the specified field length for a column.
Don't	Attempt to file any type of return other than the ST-3, State Sales and Use Tax Return using
	this process.
Don't	Alter the file template in any way. This will result in your file being rejected by MyDORWAY.
Don't	Insert blank rows in between rows of data within your file. Any information contained below a
	blank row will not be reported to the SCDOR when the file is validated.
Don't	Leave the Municipality Code column blank for locations and deliveries taking place outside
	of a municipality. For sales and deliveries taking place outside of a municipality, enter the
	county's four-digit code in column C of the Local Tax tab.

## **Reporting File and Record Layouts**

#### Field Format Definitions-

Alpha – Only letters A-Z are accepted. This field must be left-justified, and space-filled on the right.

A/N – There are no A/N fields on the Consolidated Sales Tax Return.

**License Number** – The location's South Carolina Retail License number. This number identifies the retailer and location to SCDOR systems.

**Numeric** – Only digits 0-9 are accepted. This field must be unpacked, unsigned, right-justified, and zero-filled on the left.

**Num\$** – This is a money field. Digits 0-9 are accepted, as well as a decimal point separating dollars and cents. If no decimal point is entered, the field will add one automatically with .00 cents. This field must be unpacked, unsigned, right-justified, and zero-filled on the left.

#### Tab 1- Sales and Use Tax

Column	Field/Element	Туре	Characters	Definition
А	License Number	Numeric	9	Location's SC Retail License
				number
В	Gross proceeds of sales/rentals and	Num\$	Variable	Line 1 from the ST-3, Sales and
	withdrawals of inventory for own use			Use Tax worksheet
С	Out-of-state purchases subject to	Num\$	Variable	Line 2 from the ST-3, Sales and
	Use Tax			Use Tax worksheet
D	Total amount of State deductions	Num\$	Variable	Line 5 from the ST-3, Sales and
				Use Tax worksheet
E	Net taxable sales and purchases	Num\$	Variable	Line 6 from the ST-3, Sales and
				Use Tax worksheet

#### Tab 2- Local Taxes

(Locations require one entry for each jurisdiction where they make sales and deliveries)

Column	Field/Element	Туре	Characters	Definition
А	License Number	Numeric	9	Location's SC Retail License number
В	County	Alpha	Variable	Name of county where sales or
				deliveries take place
С	County or Municipality Code	Numeric	4	4-digit code of county or municipality where sales or deliveries take place
D	Capital Projects	Num\$	Variable	Location's net taxable sales subject to Capital Projects Tax from ST-389, Schedule for Local Taxes
E	Catawba Tribal	Num\$	Variable	Location's net taxable sales subject to Catawba Tribal Tax from ST-389, Schedule for Local Taxes
F	County Green Space	Num\$	Variable	Location's net taxable sales subject to County Green Space Tax from ST-389, Schedule for Local Taxes
G	Local Option	Num\$	Variable	Location's net taxable sales subject to Local Option Tax from ST-389, Schedule for Local Taxes
H	School District/Education Capital Improvement	Num\$	Variable	Location's net taxable sales subject to School District/Education Capital Improvement Tax from ST-389, Schedule for Local Taxes
	Tourism Development	Num\$	Variable	Location's net taxable sales subject to Tourism Tax from ST-389, Schedule for Local Taxes
J	Transportation	Num\$	Variable	Location's net taxable sales subject to Transportation Tax from ST-389, Schedule for Local Taxes

Local Taxes should be reported for the county or municipality where you're located and for any county or municipality where you make deliveries. Local Taxes should be reported if any of the following situations apply:

- 1. the retailer is shipping into a county or municipality using their own vehicles
- 2. the retailer has an agent or employee operating within the county or municipality
- 3. the retailer is shipping into the county or municipality using a contract carrier
- 4. the retailer is using a common carrier and maintains an office, other place of business, or property of any kind in the county or municipality of delivery or advertises via media which has coverage in the county or municipality

Find Municipal and County Numerical Codes on page 10.

#### Tab 3 - State Deductions —

Column	Field/Element	Туре	Characters	Definition
А	License Number	Numeric	9	Location's SC Retail License number
В	Deduction Code	Numeric	4	4-digit code of deduction being claimed
С	Deduction Amount	Num\$	Variable	Amount of deduction being claimed

#### (Locations require one entry for each deduction type claimed)

#### Tab 4 - Local Deductions

(Locations require one entry for each deduction type claimed)

Column	Field/Element	Туре	Characters	Definition
А	License Number	Numeric	9	Location's SC Retail License number
В	Deduction Code	Numeric	4	4-digit code of deduction being claimed
С	Deduction Amount	Num\$	Variable	Amount of deduction being claimed

## Codes

### Deduction Codes \_\_\_\_\_

Code	Description
4024	Sales to Federal Govt/Rentals to Federal Govt/Foreign Diplomats
4026	SC Sales Tax Holiday exempt sales/deliveries
4043	All sales/deliveries to Catawba Tribal reservation
4056	Bad debts or repossession
4059	Out-of-state sales/deliveries
4073	Sales to manufacturers
4113	Sales for resale
4117	Gasoline sales
4119	Returned merchandise
4125	Other deductions
4128	Non-taxable labor and/or installation
4167	Exempt sales
4168	Excess over tax cap
4174	Over 90-day stay
4183	Food purchased with USDA food stamps
4300	Sales paid to DMV (IMF)
4501	Unprepared food

#### Error Codes \_\_\_\_\_

Code	Error statement	Error description
110	The following License Number is not tied to an open Sales Tax account: ##########	The Sales Tax account associated with this Retail License number (Column A) is not active
120	Bad data in tab # row # column #. Currency value expected.	The taxpayer entered non-numeric data into a currency field. If the error is for a header row, your file format may have been altered. If so, we recommend downloading a new blank file from MyDORWAY.
125	Bad data in tab # row # column #. Currency values should be rounded to 2 decimal places.	The taxpayer entered a value with more than two decimal places. Values entered into a currency field must have two decimal places.
130	For the following License Number, the net taxable sales exceed the gross proceeds: #########	The net taxable sales reported on Tab 2 exceed the gross proceeds (Column B) reported on Tab 1.
140	The following License Number filed for an invalid Local Tax for the jurisdiction: ##########   Municipality Code: ####	On Tab 2, the taxpayer entered net taxable sales subject to a Local Tax that does not exist in jurisdiction associated with the Municipality Code provided.
150	The following License Number filed multiple Local Tax entries for the same jurisdiction: #########   Municipality Code: ####	On Tab 2, there are multiple entries with the same Retail License number (Column A) and County or Municipality Code (Column C). Each Retail License number should have only one entry for each jurisdiction where it makes sales or deliveries.
160	The following License Number filed multiple Sales & Use Tax entries: ##########	On Tab 1, there are multiple entries with the same Retail License number (Column A). Each Sales Tax account should only have one entry.
170	The following License Number reported net taxable sales that do not equal gross proceeds minus deductions: ##########	For the Retail License number (Column A), the net taxable sales reported on Tab 2 do not equal the total deductions reported on Tab 3 and Tab 4 subtracted from the gross proceeds reported on Tab 1.
180	A negative value was reported on tab #, row #, column #.	The taxpayer entered a negative value. Negative numbers cannot be entered into a currency field.
190	The MyDORWAY account filing this return doesn't have access to the following License Number: ####################################	The taxpayer submitting the report does not have Tax Manager access on MyDORWAY for the Sales Tax account associated with this Retail License number (Column A).

Code	Error statement	Error description
200	The following License Number does	There is no Sales Tax account associated with this
	not exist: ########	License Number (Column A).
210	The following License Number failed to	The taxpayer did not file a return for at least one
	file a return for a required jurisdiction:	jurisdiction associated with the Sales Tax account
	#########   Municipality Code: ####	(Column A).
220	The following License Number is	This Retail License number (Column A) is in the
	not associated with a valid Sales Tax	SCDOR's system but is not associated with a Sales
	account: ########	Tax account.
230	An active return is already present	The Sales Tax account associated with this Retail
	for the following License Number:	License number (Column A) has already filed a Sales
	#########	Tax return for this filing period. If you are trying to
		amend a return, you must file an amended return
		separately for each location and filing period in
		MyDORWAY.
240	The jurisdiction associated with the	On Tab 2, the Municipality Code provided (Column
	following License Number does not	C) for this Retail License number (Column A) does
	exist: #########   Municipality Code:	not exist. Check the Municipality Code table to find
	####	the correct code.
250	The county associated with the	On Tab 2, the county provided (Column B) for this
	following License Number does not	Retail License number (Column A) does not exist.
	exist: #########	Check to make sure the county name is spelled
		properly.
260	The county and jurisdiction code for	On Tab 2, the county (Column B) and Municipality
	the following License Number do not	Code (Column C) for this License Number (Column
	match: ########   Municipality	A) are both valid, but they do not match each other.
	Code: ####	
270	The following License Number filed	On Tab 3 (State) or Tab 4 (Local), the taxpayer
	for a deduction that is not available	entered a deduction code (Column B) that is not
	for (State/Local) Taxes: ##########	available for either State or Local Taxes. Check the
	Deduction Code: ####	Deduction Codes table to make sure the deduction
		you're attempting to claim is valid for either the
		State or Local Taxes.
280	The following License Number entered	On Tab 3 (State) or Tab 4 (Local), the taxpayer
	an invalid deduction code: ####################################	entered a deduction code (Column B) that does not
	Deduction Code: ####	exist.
290	The following License Number filed	For this Retail License number (Column A), the
	on Tab (2/3/4) but not on Tab 1:	taxpayer filed a Local Tax return on Tab 2 and/or filed
	#########	for deductions on Tab 3 or Tab 4, but they did not
		file a Sales and Use Tax return on Tab 1.

Code	Error statement	Error description
300	Deduction amounts for the following License Number do not match: ##########	For this Retail License number (Column A), the total amount of deductions claimed on Tab 3 (Column C) does not equal the amount of deductions claimed on Tab 1 (Column D).
310	The following License Number has a pending return for the selected filing period: ####################################	The Sales Tax account associated with this Retail License number (Column A) has already filed a Sales Tax return for this period that is pending in MyDORWAY.
320	No value was reported on tab #, row #, column #.	The taxpayer left this field blank. All fields must have the required data. For currency fields where there is no amount to report, enter \$0.00.
330	The uploaded file is blank.	The taxpayer uploaded a blank file. Make sure that you've saved the file after inputting your data and that you're selecting the correct file from your computer when uploading to MyDORWAY.
340	The following License Number filed for an invalid period: ####################################	The Sales Tax account associated with this Retail License number (Column A) was not yet active for the filing period the taxpayer is attempting to file for.
350	Deduction amount for deduction code #### filed on State/Local deductions for license number ######### must be greater than zero.	On Tab 3 (State) or Tab 4 (Local), the taxpayer entered a Retail License number (Column A) and deduction code (Column B), but did not enter a deduction amount (Column C). You must enter a value greater than 0 in Column C to claim a deduction.

Questions? We're here to help. Contact us at 803-898-5970 or **ConsolidatedSalesTax@dor.sc.gov.** Frequently asked questions are available at **dor.sc.gov/ConsolidatedSales**.

#### MUNICIPAL AND COUNTY NUMERICAL CODES (Rev. 2/4/21)

Name Abbeville County Abbeville (City)
Calhoun Falls Donalds Due West
Honea Path Lowndesville Ware Shoals
Aiken County Aiken (City) Burnettown
Jackson Monetta New Ellenton N. Augusta
Perry Salley Wagener
Windsor Allendale County Allendale (Town)
Fairfax Sycamore Ulmers
Anderson County Anderson (City) Belton
Clemson Easley Honea Path Iva
Pelzer Pendleton Starr
West Pelzer Williamston Bamberg County
Bamberg (City) Denmark Ehrhardt Govan Olar
Barnwell County
Barnwell (City) Blackville Elko Hilda
Kline Snelling Williston
Beaufort County Beaufort (City) Bluffton
Hilton Head Island Port Royal Yemassee
Berkeley County Bonneau Charleston (City) Goose Creek
Hanahan Jamestown Moncks Corner
North Charleston St. Stephen Summerville
Calhoun County Cameron St. Matthews Charleston County
Awendaw Charleston (City) Folly Beach
Goose Creek Hollywood Isle of Palms
James Island Kiawah Island Lincolnville McClellanville
Meggett Mt. Pleasant North Charleston
Ravenel Rockville Seabrook Island
Sullivans Island

Code

Sullivans Island

Summerville

MUNICIPAL AND	COUNTY
Name	Code
Cherokee County Blacksburg	<b>1011</b> 2068
Chesnee	2008
Gaffney	2330
Chester County Chester (City)	<b>1012</b> 2139
Fort Lawn	2304
Great Falls Lowrys	2354 2542
Richburg	2755
Chesterfield County Cheraw	<b>1013</b> 2133
Chesterfield (Town)	2142
Jefferson McBee	2444 2570
Mount Croghan	2606
Pageland Patrick	2686 2695
Ruby	2790
Clarendon County Manning	<b>1014</b> 2585
Paxville	2698
Summerton Turbeville	2871 2905
Colleton County	1015
Cottageville	2172
Edisto Beach Lodge	2243 2530
Smoaks Walterboro	2831 2940
Williams	2940
Darlington County	1016
Darlington (City) Hartsville	2200 2392
Lamar	2478
Society Hill	2837 <b>1017</b>
Dillon County Dillon (City)	2208
Lake View Latta	2474 2494
Dorchester County	1018
Harleyville	2388
N. Charleston Reevesville	2657 2750
Ridgeville St. George	2770 2852
Summerville	2874
Edgefield County	1019
Edgefield (Town) Johnston	2240 2448
North Augusta Trenton	2653 2901
Fairfield County	1020
Blythewood	2077
Jenkinsville Ridgeway	2445 2775
Winnsboro	2972
Florence County Coward	<b>1021</b> 2175
Florence (City)	2286
Johnsonville Lake City	2446 2470
Olanta	2670
Pamplico Quinby	2689 2735
Scranton Timmonsville	2810 2897
Georgetown County	1022
Andrews	2025
Georgetown (City) Pawleys Island	2334 2697
Greenville County	1023
Fountain Inn Greenville (City)	2315 2362
Greer	2370
Mauldin Simpsonville	2591 2825
Travelers Rest	2899
Greenwood County Greenwood (City)	<b>1024</b> 2366
Hodges	2412
Ninety Six Troy	2640 2903
Ware Shoals	2945

Name	Code	Na
Hampton County Brunson	<b>1025</b> 2082	Oconee ( Walhalla
Estill	2265	Westmir
Fairfax	2281	West Ur
Furman	2320	Orangeb
Gifford Hampton (Town)	2336 2380	Bowmar
Luray	2546	Branchv Cope
Scotia	2807	Cordova
Varnville	2932	Elloree
Yemassee Horry County	2985 <b>1026</b>	Eutawvi
Atlantic Beach	2035	Holly Hil Livingsto
Aynor	2040	Neeses
Briarcliffe Acres	2081	North
Conway Loris	2163 2534	Norway
Myrtle Beach	2615	Oranget Rowesvi
N. Myrtle Beach	2620	Santee
Surfside Beach	2883	Springfie
Jasper County	1027	Vance Woodfor
Hardeeville	2384 2765	Pickens
Ridgeland	2705	Central
Kershaw County	1028	Clemsor
Bethune Camden	2064 2103	Easley Liberty
Elgin	2250	Norris
Lancaster County	1029	Pickens
Heath Springs	2396	Six Mile
Kershaw	2460	Richland
Lancaster (City)	2482 2925	Arcadia Blythewo
Van Wyck		Cayce
Laurens County Clinton	<b>1030</b> 2151	Columbi
Cross Hill	2181	Eastove
Fountain Inn	2316	Forest A Irmo
Gray Court	2350	
Laurens (City) Ware Shoals	2498 2946	Saluda C Batesbu
Waterloo	2947	Monetta
Lee County	1031	Ridge S
Bishopville	2066	Saluda ( Ward
Lynchburg	2554	
Lexington County	1032	Spartanb
Batesburg Leesville	2056	Campob Central I
Cayce Chapin	2115 2124	Chesnee
Columbia	2161	Cowpen
Gaston	2332	Duncan Greer
Gilbert Irmo	2338 2433	Inman
Lexington (Town)	2506	Landrum
Pelion	2704	Lyman Pacolet
Pine Ridge South Congaree	2718 2840	Reidville
Springdale	2846	Spartan
Summit	2877	Wellford Woodrut
Swansea West Columbia	2886 2952	
		Sumter C
McCormick County McCormick (Town)	<b>1033</b> 2582	Mayesvi Pinewoo
Parksville	2692	Sumter (
Plum Branch	2722	Union Co
Marion County	1034	Carlisle
Marion (City)	2588	Jonesvil
Mullins Nichols	2612 2636	Lockhar
Sellers	2813	Union (C
Marlboro County	1035	Williams Andrews
Bennettsville	2062	Greeley
Blenheim	2072	Heming
Clio McColl	2154 2576	Kingstre Lane
Tatum	2895	Stuckey
Newberry County	1036	York Cou
Little Mountain	2518	Clover
Newberry (City)	2632	Fort Mill
Peak	2701	Hickory
Pomaria Prosperity	2725 2729	McConn Rock Hil
Silverstreet	2822	Sharon
Whitmire	2962	Smyrna
Oconee County Salem	<b>1037</b> 2795	Tega Ca York (Ci
Seneca	2816	

Name Code County a nister nion burg County n ville а ille lill ton burg (City) /ille ield ord County n (City) d County Lakes vood oia er Acres County urg Leesville spring (Town) burg County bello Pacolet ee ns m nburg (City) h ıff County /ille od (City) ounty ille rt City) sburg County 2026 s ville gway ee unty Grove nells ill ay City) 

ST-604