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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

STATE SALES, USE, AND ACCOMMODATIONS TAX RETURN

ST-388 (Rev. 6/28/19) 5062

Place an X in all boxes that apply.

- AMENDED Return, Change of Address, Business Permanently Closed, Date

RETAIL LICENSE OR USE TAX REGISTRATION table with fields for FEIN, SID Number, and Period Ended

If the area below is blank, fill in name and address.



ST-3T must be submitted with the ST-388.

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST. File online at MyDORWAY.dor.sc.gov

Main tax calculation table with columns for Column A (6% rate), Column B (5% rate), and Column C (2% rate)

Total Sales

Summary table for Total Sales, Local Tax, and Total Amount Due

Summary table for Total Sales, Local Tax, and Total Amount Due (continued)

IMPORTANT: Sign and date page 2.

Mail to: Balance due: SCDOR, PO Box 100193, Columbia, SC 29202 Zero due: SCDOR, PO Box 125, Columbia, SC 29214-0101

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### SALES AND USE TAX - Worksheet #1

- Item 1. Gross proceeds of sales, accommodations, rentals and withdrawals for own use (total of all sales) DO NOT INCLUDE AMOUNT OF SALES TAX. 1. \_\_\_\_\_
- Item 2. Out-of-state purchases subject to Use Tax 2. \_\_\_\_\_
- Item 3. All gross proceeds of sales/rental, Use Tax, accommodations, and withdrawals for own use (Add Items 1 and 2. Enter total here and on line 1 on front of ST-388.) 3. \_\_\_\_\_

If local tax is applicable, enter total on line 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 (local sales tax worksheet).

### 6% SALES AND USE TAX - Worksheet #2

Use this section to report the total of all sales and purchases subject to the state Sales Tax rate of 6%. Sales and purchases reported in this section include charges for meals, gift items, and additional guest charges (such as room service, amenities, phone charges, etc.). Do not report sales of accommodations on this section. Total sales of accommodations (subject to state tax rate of 7%) are reported on Worksheet #3 (for 5% tax reporting) and Worksheet #4 (for 2% tax reporting) to determine the total state Sales Tax due.

- Item 4. Gross proceeds of sales/rentals and withdrawals of inventory for own use (Sales subject to 6% tax rate requirements) 4. \_\_\_\_\_
- Item 5. Out-of-state purchases subject to Use Tax 5. \_\_\_\_\_
- Item 6. Total gross proceeds of sales at 6% (Add lines 4 and 5. Enter total here and on line 1A, Column A on front of ST-388.) 6. \_\_\_\_\_
- Item 7. Sales and Use Tax allowable deductions (Itemize by type of deduction and amount of deduction)

Type of Deduction	Amount of Deduction
a. Sales exempt during "Sales Tax Holiday" _____	▶ \$ _____ .
b. Sales over \$100.00 delivered onto Catawba Reservation _____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

- Item 8. Total amount of deductions (Enter total amount of deductions here and on line 2, Column A on front of ST-388.) 8. < \_\_\_\_\_ >
- Item 9. Net taxable sales and purchases (Subtract Item 8 from Item 6. Should be the same as line 3, Column A on front of ST-388.) 9. \_\_\_\_\_

#### REMINDER: Form ST-389 must be completed and attached for all local taxes.

Questions? Call toll-free 1-844-898-8542.

I authorize the Director of the SCDOR or delegate to discuss **this return**, attachments, and related tax matters with the preparer.  Yes  No Preparer's name \_\_\_\_\_ Phone number \_\_\_\_\_

I hereby certify that I have examined this return and to the best of my knowledge and belief it is true and accurate.

Owner, partner, or other title	Printed name	Taxpayer's signature
Daytime phone number	Date	Email

**IMPORTANT: Your return is DELINQUENT if it is postmarked after the 20th day following the close of the period. Sign and date the return.**



### 5% SALES AND USE TAX - Worksheet #3

Use this section to report total charges for rooms, lodging, and accommodations subject to the state Sales Tax rate of 7%. The gross proceeds from charges for accommodations must be entered on Item 10 of Worksheet #3 (subject to 5% tax rate) and Item 14 of Worksheet #4 (subject to 2% tax rate) to properly report sales subject to 7% state Sales Tax rate.

**Item 10. Total gross proceeds of sales/accommodations rentals and withdrawals for own use** (Sales subject to 5% Sales Tax and Accommodations Tax requirements. Enter total here and on **line 1A, Column B on front of ST-388.**) 10. \_\_\_\_\_

**Item 11. Sales and Use Tax allowable deductions** (Itemize by type of deduction and amount of deduction)

Type of Deduction	Amount of Deduction
<b>a. Sales of accommodations for resale</b> _____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**Item 12. Total amount of deductions** (Enter total amount of deductions here and on **line 2, Column B on front of ST-388.**) 12. < \_\_\_\_\_ >

**Item 13. Net taxable sales and purchases** (Subtract Item 12 from Item 10. Should be the same as **line 3, Column B on front of ST-388.**) 13. \_\_\_\_\_

### 2% ACCOMMODATIONS TAX - Worksheet #4

**Item 14. Gross proceeds of sales from the rental of transient accommodations** (Enter total sales of accommodations here and on **line 1B, Column C, on front of ST-388.**) 14. \_\_\_\_\_

**Item 15. Sales and Use Tax allowable deductions** (Itemize by type and amount of deduction)

Type of Deduction	Amount of Deduction
<b>Sales of accommodations for resale</b> _____	\$ _____
_____	\$ _____
_____	\$ _____

**Item 16. Total amount of deductions** (Enter total amount of deductions here and on **line 2, Column C on front of ST-388.**) 16. < \_\_\_\_\_ >

**Item 17. Net taxable sales and purchases of transient accommodations** (Subtract Item 16 from Item 14. Should be the same as **line 3 of Column C on front of ST-388.**) 17. \_\_\_\_\_