

ST-389 WORKSHEET (If applicable)

The ST-389 is used to report various types of local taxes. Most of the local sales and use taxes reported on the ST-389 provide the same exemptions. However, some local taxes provide different exemptions from other local taxes. Before claiming a deduction on the ST-389 worksheet, you must report your gross sales (taxable and nontaxable) on line 1 of the ST-389 worksheet. Review carefully the exemptions applicable to the particular local tax or tribal tax since the exemptions may differ from the state tax exemptions or differ from another local tax exemption.

For instance, the 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 of unprepared foods that qualify for local sales and use tax exemption which also qualified for state sales and use tax exemption should be shown as a deduction on line 2 of the ST-389 worksheet for local taxes. To obtain information about local tax exemptions, visit our website www.sctax.org to obtain a current copy of the Department's Policy Document which discusses the types of local taxes imposed and exemptions allowed under each local tax.

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax type, the total net taxable amount on line 1, page 7 of 8 of form ST-389 will not agree with line 4 of ST-389 worksheet. If this circumstance occurs, you should complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389 form.

1. Total - Gross Proceeds of Sales/Rentals, Use Tax and Withdrawals of Inventory for Own Use: As reported on state sales and use tax return worksheet (Line 3 of ST-3, ST-388, ST-455 or lines 3 and 7 of ST-403 and ST-501.) 1. _____

2. Local Tax Allowable Deductions

Column A Type of Deduction	Column B Amount of Deduction
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Total Amount of Deductions: Enter the Total Allowable Deductions from Column B. 3. _____

4. Net Sales and Purchases: (Line 1 minus line 3.) 4. _____
Should agree with ST-389, Page 7, line 1, Column A.

Note: This form does not address the local taxes on sales that are collected directly by the counties or municipalities (sales of accommodations or prepared meals.) It only addresses the general local taxes collected by the Department of Revenue on behalf of the counties, school districts, and the Catawba Indian tribal government.

CAPITAL PROJECT, CATAWBA TRIBAL, EDUCATION CAPITAL IMPROVEMENT, SCHOOL DISTRICT, TOURISM DEVELOPMENT AND TRANSPORTATION TAX NUMERICAL CODES

As a result of specific legislation, certain counties and jurisdictions now impose additional sales and use taxes, which are identified as Capital Project, Catawba Tribal, Education Capital Improvement, School District, Tourism Development, or Transportation Tax. These taxes are required to be reported based upon the county or jurisdiction in which the sale consummates. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.) For your convenience, the counties and jurisdictions that currently impose these additional taxes are listed on this form with their assigned four digit processing code.

NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.

Retail License or Use Tax
 Registration Number _____

Business Name _____

Period ended _____

Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
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2. SCHOOL DISTRICT / EDUCATION CAPITAL IMPROVEMENT TAX 34-2730

	(A)	(B)	(C)	(D)
CHARLESTON	5101	_____ x 1% =	- _____	= _____
CHEROKEE	5111	_____ x 1% =	- _____	= _____
CHESTERFIELD	5131	_____ x 1% =	- _____	= _____
CLARENDON	5140	_____ x 1% =	- _____	= _____
DARLINGTON	5161	_____ x 1% =	- _____	= _____
DILLON	5170	_____ x 1% =	- _____	= _____
HORRY	5261	_____ x 1% =	- _____	= _____
JASPER	5271	_____ x 1% =	- _____	= _____
LEXINGTON	5320	_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____
_____		_____ x 1% =	- _____	= _____

All pages of ST-389 must be submitted.
 ST-389, page 3 of 8

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Retail License or Use Tax
 Registration Number _____

Business Name _____

Period ended _____

Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
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3. TRANSPORTATION TAX 34-2728

		(A)		(B)		(C)		(D)
BEAUFORT	1007	_____ x 1% =	-	_____ -	=	_____ =		_____
BERKELEY	1008	_____ x 1% =	-	_____ -	=	_____ =		_____
CHARLESTON	1010	_____ x .005 =	-	_____ -	=	_____ =		_____
DORCHESTER	1018	_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____
_____		_____ x 1% =	-	_____ -	=	_____ =		_____

4. CATAWBA TRIBAL TAX 34-3766 **Only complete this section if you are making sales on the reservation.**

		(A)		(B)		(C)		(D)
LANCASTER	1029	_____ x 8% =	-	_____ -	=	_____ =		_____
YORK	1046	_____ x 7% =	-	_____ -	=	_____ =		_____

5. RESERVED

		(A)		(B)		(C)		(D)
_____			-		=			

DO NOT COMPLETE SECTION #5.

All pages of ST-389 must be submitted.

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 7/6/12)

The four digit code(s) listed below are to be used when filing this form. Each code reflects the location at which the sale was consummated. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.)

Local Option Tax is applicable only to the counties listed below. Only names of incorporated towns are included in this listing. Other counties may be added at a later date by referendum. A complete updated list of all counties with local taxes can be found on our website www.sctax.org under Sales and Use > Publications/Notices.

If the sale is consummated in a municipality you must use the city code, not the general county code.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Ravenel	2745	Ridgeway	2775	Marlboro County	1035
Abbeville (City)*	2005	Rockville	2783	Winnsboro	2972	Bennettsville	2062
Calhoun Falls	2100	Seabrook Island	2812			Blenheim	2072
Donalds	2212	Sullivans Island	2867	Florence County	1021	Clio	2154
Due West	2216	Summerville	2875	Florence (City)*	2286	McColl	2576
Honea Path	2425			Coward	2175	Tatum	2895
Lowndesville	2538	Cherokee County	1011	Johnsonville	2446		
Ware Shoals	2944	Blacksburg	2068	Lake City	2470	McCormick County	1033
		Chesnee	2137	Olanta	2670	McCormick (City)*	2582
Allendale County	1003	Gaffney	2330	Pamplico	2689	Parksville	2692
Allendale (Town)*	2015			Quinby	2735	Plum Branch	2722
Fairfax	2280	Chester County	1012	Scranton	2810	Pickens County	1039
Sycamore	2889	Chester (City)*	2139	Timmonsville	2897	Pickens (City)*	2716
Ulmers	2910	Fort Lawn	2304			Central	2118
		Great Falls	2354	Hampton County	1025	Clemson	2148
Bamberg County	1005	Lowrys	2542	Hampton (Town)*	2380	Easley	2230
Bamberg (Town)*	2052	Richburg	2755	Brunson	2082	Liberty	2510
Denmark	2204			Estill	2265	Norris	2644
Ehrhardt	2245	Chesterfield County	1013	Fairfax	2281	Six Mile	2828
Govan	2346	Chesterfield (Town)*	2142	Furman	2320		
Olar	2674	Cheraw	2133	Gifford	2336	Richland County	1040
		Jefferson	2444	Luray	2546	Arcadia Lakes	2030
		McBee	2570	Scotia	2807	Blythewood	2075
Barnwell County	1006	Mount Croghan	2606	Varnville	2932	Cayce	2116
Barnwell (City)*	2054	Pageland	2686	Yemassee	2985	Columbia	2160
Blackville	2070	Patrick	2695			Eastover	2235
Elko	2255	Ruby	2790	Jasper County	1027	Forest Acres	2298
Hilda	2408			Hardeeville	2384	Irmo	2434
Kline	2466	Clarendon County	1014	Ridgeland	2765		
Snelling	2835	Manning	2585			Saluda County	1041
Williston	2970	Paxville	2698	Kershaw County	1028	Saluda (Town)*	2801
		Summerton	2871	Bethune	2064	Batesburg	2057
Berkeley County	1008	Turbeville	2905	Camden	2103	Monetta	2602
Charleston (City)*	2129			Elgin	2250	Ridge Spring	2760
Bonneau	2076	Colleton County	1015	Lancaster County	1029	Ward	2942
Goose Creek	2342	Cottageville	2172	Lancaster (City)*	2482		
Hanahan	2382	Edisto Beach	2243	Heath Spring	2396	Sumter County	1043
Jamestown	2442	Lodge	2530	Kershaw	2460	Sumter (City)*	2880
Moncks Corner	2600	Smoaks	2831	Laurens County	1030	Mayesville	2594
North Charleston	2658	Walterboro	2940	Laurens (City)*	2498	Pinewood	2720
St. Stephens	2858	Williams	2965	Clinton	2151		
Summerville	2876	Darlington County	1016	Cross Hill	2181	Williamsburg County	1045
		Darlington (City)*	2200	Fountain Inn	2316	Andrews	2026
Calhoun County	1009	Hartsville	2392	Gray Court	2350	Greeleyville	2358
Cameron	2106	Lamar	2478	Ware Shoals	2946	Hemingway	2400
St. Matthews	2855	Society Hill	2837	Waterloo	2947	Kingstree	2463
				Lee County	1031	Lane	2490
Charleston County	1010	Dillon County	1017	Bishopville	2066	Stuckey	2864
Charleston (City)*	2130	Dillon (City)*	2208	Lynchburg	2554		
Awendaw	2038	Lake View	2474				
Folly Beach	2292	Latta	2494	Marion County	1034		
Goose Creek	2343			Marion (City)*	2588		
Hollywood	2420	Edgefield County	1019	Mullins	2612		
Isle of Palms	2436	Edgefield (Town)*	2240	Nichols	2636		
James Island	2441	Johnston	2448	Sellers	2813		
Kiawah Island	2462	North Augusta	2653				
Lincolnton	2514	Trenton	2901				
McClellanville	2573			Fairfield County	1020		
Meggett	2597	Fairfield (City)*	2077	Blythewood	2077		
Mt. Pleasant	2609	Jenkinsville	2445				
North Charleston	2656						

Special Notice

*If your sales or purchases are delivered within a city or town, you must use the CITY or TOWN code to properly identify the specific city.

All pages of ST-389 must be submitted.

Collection of Catawba Tribal Sales Tax

The Catawba Tribal Sales Tax is set aside in a tribal trust fund for the benefit of the tribe and its members. The reservation is located in parts of York and Lancaster counties. The chart shown below illustrates the type of tax imposed and tax rate to be collected from various points of delivery.

New Sales Tax Rate for Catawba Tribal Tax Effective May 1, 2009

Tax Chart of Applicable Tax Type and Rates on Sales to Catawba Reservation

Explanation of Applicable Deliveries	Tax Type	Tax Rate by County	
		York	Lancaster
Retailers located on the reservation and making a sale (delivery) on the reservation	Tribal Tax	**7%	**8%
Retailers located within the state and off the reservation making a sale (delivery) on the reservation greater than \$100.00.	Tribal Tax	** 7%	**8%
*Retailers located within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.	State Tax Only	*6%	*6%
*Retailers located outside the state (registered with DOR) making a sale (delivery) on the reservation	State Tax Only	*6%	*6%

*Local taxes would not be applicable in these circumstances only.

**Note: The tribal sales tax rates within the Reservation may change in the future. For additional information concerning the tribal sales tax see SC Revenue Ruling #98-18.

Collection of Tourism Development Tax

The Municipal Council of the City of Myrtle Beach has implemented a 1% Local Option Tourism Development Fee (referred to as Tourism Development Sales and Use Tax). This tourism development tax is imposed specifically for tourism advertisement and promotion directed at non-South Carolina residents.

This tax is collected by retailers located in or making sales into the City of Myrtle Beach. Retailers reporting the tourism development tax must report the tax by the municipality of delivery (as preprinted in Section 7 on Form ST-389). The tax does not apply to items subject to a maximum tax or the gross proceeds of sales of unprepared food that may lawfully be purchased with United States Department of Agriculture food coupons.