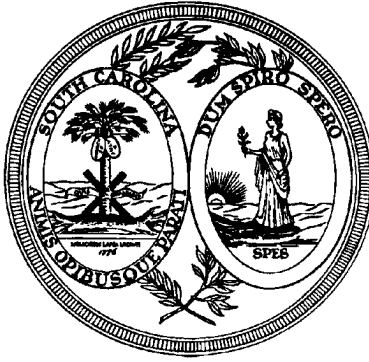


State of South Carolina  
Department of Revenue  
**SALES AND LOCAL TAXES BOOKLET**  
Forms and Instructions

**www.sctax.org**



**Please check our website for the most current forms at  
www.sctax.org**

Electronic  
Filing

**FILE  
ELECTRONICALLY**  
See page 4

**This Package Contains:**

Need Help - page 1  
New Information - page 2  
File Electronically - page 4  
Stop Look and Review - page 5  
A General Guide to SC Sales and Use Tax - page 6  
Taxpayers' Bill of Rights/Collection Process - page 8  
Municipalities Sales and Use Tax Rate By County - page 9  
Essential Information - page 12  
Sample Information and Returns - page 13  
Step-By-Step Instructions - page 14  
Forms: ST-3 (State Sales and Use Tax Return)  
ST-389 (Schedule for Local Taxes)  
ST-389-A (Local Option Addendum)  
ST-8A (Resale Certificate)  
ST-14 (Claim for Refund)  
C-278 (Account Closing Form)  
SC8822 (Change of Name/Address/Business Location)  
ST-263 (Sales Tax Charts)  
PT-100 (Business Personal Property Return)

**SALES TAX SEMINARS AND WORKSHOPS**

For dates offered for the 2012 Sales Tax Seminars and Workshops or to get a registration form visit our website

**www.sctax.org**  
and click on tax workshops

OR

You can register by email:  
**TaxPayerEd@sctax.org**

For Form Suggestions email:  
**Suggestions4Forms@sctax.org**

**A SALES TAX RETURN MUST BE FILED EVEN IF NO SALES WERE MADE DURING THE FILING PERIOD. FOR ZERO GROSS SALES, YOU MAY FILE BY TELEFILE OR eSales.**



## NEED HELP?

Telephone assistance is available from 8:30 a.m. to 5:00 p.m. EST, Monday through Friday.



1. For ordering preprinted forms - 1-803-898-5709
2. For blank/bulk forms - [www.sctax.org](http://www.sctax.org)  
- 1-800-768-3676 Automated  
- 1-803-898-5320 (in Columbia) Automated
3. For general information - 1-803-898-5709
4. For assistance in filing - Visit our website at [www.sctax.org](http://www.sctax.org) and click on **Electronic Services> Sales > Sales Tax Form Tutorial**

### **Taxpayer Service Centers (Hours 8:30 a.m. to 5:00 p.m. EST)**

#### **MAIN OFFICE**

Columbia Mill Building, 301 Gervais Street, P.O. Box 125, Columbia, SC 29214, **(803) 898-5000**

#### **CHARLESTON**

One South Park Circle, Suite 100, Charleston, SC 29407, **(843) 852-3600**

#### **FLORENCE**

1452 West Evans Street, P.O. Box 5418, Florence, SC 29502, **(843) 661-4850**

#### **GREENVILLE**

545 N. Pleasantburg Dr., Greenville, SC 29607, **(864) 241-1200**

#### **MYRTLE BEACH**

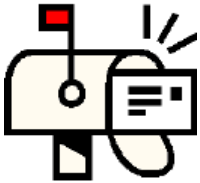
1330 Howard Parkway, Myrtle Beach, SC 29577, **(843) 839-2960**

#### **ROCK HILL**

Business and Technology Center, Suite 202, 454 South Anderson Road, P.O. Box 12099, Rock Hill, SC 29731, **(803) 324-7641**



## Mailing Address:



### **CORRESPONDENCE WITH THE SOUTH CAROLINA DEPARTMENT OF REVENUE**

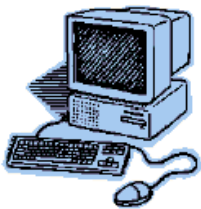
When writing to the Department of Revenue, always provide your retail license number or use tax registration number clearly. Do not mail correspondence with your return. Mail it separately to:

**SOUTH CAROLINA DEPARTMENT OF REVENUE  
SALES TAX  
COLUMBIA, SOUTH CAROLINA 29214-0101**

**Do not use** the preaddressed labels in this booklet when mailing correspondence as they are provided to expedite return processing and may slow correspondence handling.

## Internet Access:

**[www.sctax.org](http://www.sctax.org)**



### **Email**

There is a space on the front of form ST-3 for your email address. If we need to contact you about your return and you would like for the Department of Revenue to contact you by email, enter your address in the space provided. If your email address changes, enter the new address on the next return due.

### **Listserve**

Do you want to receive email notices of newsletters and hot topics related to Sales and Use Tax? We have an email notification service. Sign up for our Sales and Use Tax Listserve by visiting our website at **[www.sctax.org](http://www.sctax.org)** and click on Electronic Services > Sales > Sales Tax Listserv.

## Forms By Mail:

### **FORMS ORDERING**

1-800-768-3676 or (in Columbia area) 898-5320

The system allows you to call using your regular touch tone phone to order single copies of forms. Dial the appropriate phone number listed above and follow the instructions on the system to request forms.

# 2012 NEW INFORMATION

The following is a list of sales and use tax legislative changes that occurred in 2011.

## **Durable Medical Equipment and Related Supplies –Tax Rate Reduction**

Legislation was added in 2011 to provide for a new phase-out of the sales and use tax rate on the sale of durable medical equipment and related supplies as defined under federal and state Medicare and Medicaid laws that meet the following conditions:

1. The purchase must be paid directly by funds of South Carolina or the United States under the Medicaid or Medicare programs
2. State or federal law or regulation authorizing the payment must prohibit the payment of the sale or use tax and
3. The durable medical equipment and related supplies must be sold by a provider who holds a South Carolina retail sales license and whose principal place of business is located in South Carolina.

As a result, a new phase-out of the sales and use tax rate on the sale of durable medical equipment and related supplies is as follows:

- For sales occurring from July 1, 2011 to June 30, 2012, the State sales tax rate is 3.5% (plus any applicable local sales and use tax)  
Subsequent tax rate reductions will be made as follows:
- For sales occurring from July 1, 2012 to December 31, 2012, the State sales tax rate is 1.75% (plus any applicable local sales and use tax)
- For sales occurring from January 1, 2013, there is no state or local sales and use tax.

## **Sales and Use Taxes on Warranties and Maintenance Contracts – Amended**

During the 2011 legislative session, the South Carolina General Assembly made changes effective September 1, 2011 with respect to warranties, maintenance or similar service contracts. The legislation amends the sales and use tax law so that the application of the tax to warranty or maintenance contracts, and to the withdrawals of parts to fix a defective product under these contracts, will be the same as it was prior to October 1, 2005. For an explanation of the application of the tax to a warranty or maintenance contract prior to October 1, 2005 as well as on and after September 1, 2011, see SC Revenue Ruling #93-6 and SC Revenue Ruling #03-5 and other guidance issued by the Department after September 1, 2011.

The statute continues to tax the sale of a warranty or maintenance contract purchased at the same time the tangible personal property is purchased, unless the sale of the tangible personal property is exempt from the tax. However, with limited exceptions, the sales and use tax will no longer apply to a warranty or maintenance contract purchased after the tangible personal property is purchased.

## **Reminder – Prior Legislation Enacted in 2010 Effective in 2011**

### **911 Communications System - 911 Charges**

Legislation relating to the 911 communications system, effective July 1, 2011, requires a prepaid wireless consumer to pay a prepaid wireless 911 charge at the time of purchase with respect to each prepaid wireless retail transaction. The prepaid wireless seller must collect the 911 charge from a prepaid wireless consumer on each purchase of prepaid wireless telecommunication services with respect to each prepaid wireless retail transaction occurring in this state.

The prepaid wireless 911 charge will be collected in an amount equal to the average CMRS 911 charges calculated pursuant to Code Section 23-47-50 (F). The amount of the prepaid wireless 911 charge shall be either: separately stated on an invoice, receipt, or other similar document that is provided to the prepaid wireless consumer by the prepaid seller or otherwise disclosed to the prepaid wireless consumer.

The amount of the prepaid wireless 911 charge collected by a prepaid wireless seller is not includable in the base for measuring any tax, fee, prepaid wireless 911 charge or other charge that is imposed by this State, any of its political subdivisions, or any intergovernmental agency. (Act No. 135)

## **Reminder – Prior Imposition of Local Taxes in 2011**

1. Charleston County – 1% Educational Capital Improvement tax was imposed March 1, 2011.
2. James Island – Determined to be an unincorporated area September 1, 2011.
3. Lee County – Effective October 1, 2011, 1% capital projects tax was no longer imposed. However, the 1% Local Option tax is still imposed and as a result the total state and local tax rate is reduced to 7% from 8%.

**--REENACTED TEMPORARY PROVISO--**

The following are temporary provisions enacted in prior legislative sessions and reenacted by the General Assembly in 2011.

**PRIVATE SCHOOLS, USE TAX EXEMPTION**

This temporary proviso exempts the use tax on purchases of tangible personal property for use in primary and secondary schools including kindergarten and early childhood by schools exempt from income taxes under IRS Code Section 501(c)(3). The exemption does not apply to purchases subject to sales tax. This provision is effective only for the state fiscal year beginning July 1, 2011 and ending June 30, 2012, unless reenacted by the General Assembly. (Proviso 89.44)

**VISCOSUPPLEMENTATION THERAPIES**

There is a suspension of the state's sales and use tax for viscosupplementation therapies from July 1, 2011 through June 30, 2012. The new law does not allow for refunds for any taxes paid on sales of this product during the suspension. (Proviso 89.72)

**RESPIRATORY SYNCYTIAL VIRUS PRESCRIPTION SALES AND USE TAX EXEMPTION**

The effective date of the exemption from sales and use tax of prescription medicines used to prevent respiratory syncytial virus shall be January 1, 1999. No refund of sales and use taxes may be claimed as a result of this provision. (Proviso 89.67)

# File Electronically

The SCDOR has several convenient ways to electronically transmit your sales tax returns and payments. The process is completely paperless.



## TeleFile

The SCDOR's **Business Tax TeleFile System** offers a convenient and paperless method of filing certain returns via touchtone telephone. Qualified telefilers must have zero gross proceeds of sales, rentals, use tax, and withdrawals for own use for the filing period covered. First time telefilers are required to register during the initial telephone call. To start the process, dial (803) 898-5918 and follow the instructions. For additional information, please contact us by E-Mail at [telefile@sctax.org](mailto:telefile@sctax.org) or call (803) 896-1715.



As an incentive to participate in eSales or the EFT/EDI program, your discount will increase from \$3000 to \$3100 per year with your first electronic transmission.

Many taxpayers are required by law to electronically file and pay their sales returns. The Department of Revenue will notify those taxpayers whose businesses have exceeded the dollar threshold (\$15,000 or more) per month in sales tax. Voluntary participation is also encouraged.

## eSales (Internet Filing)

The **SCDOR SALES TAX SYSTEM (eSales)** is an Internet application designed to allow taxpayers a fast, free, and secure way to file and pay their sales, use, accommodations, local option, durable medical, and special local taxes. To file your return electronically, visit our website at [www.sctax.org](http://www.sctax.org) and click on the eSales icon. First time filers are required to register, create a user ID and password during the initial visit.

**NOTE:** To be considered timely filed by SCDOR, your return with payment must be submitted on or before the due date. The due date is normally the 20th day of the month, unless the due date falls on a weekend or holiday.

The SCDOR eSales system allows you to make payment by EFW (electronic funds withdrawal/Bank Draft) or credit card (MasterCard or VISA). ACH credit method is not an option for this program. For technical questions, call (803) 896-1715.



## EFT/EDI

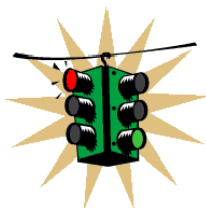
The Department of Revenue also offers an **EFT/EDI (Electronic Funds Transfer/Electronic Data Interchange)** Program. This program is designed to give taxpayers an electronic way to transmit tax payments and return information for sales, use, accommodations, local option, durable medical, and special local taxes.

**NOTE:** To be considered timely filed by SCDOR, your return with payment must be submitted on or before the day of the due date.

The EFT/EDI program utilizes software packages to transmit your return and payment information to the Department of Revenue through modem or internet connection. Payments can be made by ACH debit (bank draft) or ACH credit methods (your financial institutions software). For more information, visit our website at [www.sctax.org](http://www.sctax.org), E-Mail us at [businessEFT@sctax.org](mailto:businessEFT@sctax.org), or call (803) 896-1715. The registration application (D-137), can be located on our website. For more information about any of the electronic programs listed above, go to [www.sctax.org](http://www.sctax.org) and click on the Electronic Services. Then, click on the Sales and Use link to see more details about these programs.

# STOP

## LOOK



## REVIEW

### GUIDELINES FOR AVOIDING MOST COMMON SALES TAX ERRORS AND PROCESSING DELAYS

#### FORMS INFORMATION

- **Current year forms must be used.**
- Blank forms may be obtained by calling 1-800-768-3676, (803) 898-5320 (in Columbia) or visit our website at: [www.sctax.org](http://www.sctax.org)

#### RETURN INFORMATION FOR ST-3

- Use the correct return for the period ended.
- A return must be filed for each period, even if no tax is due.
- Net taxable sales must be entered on Line 3 of the ST-3.
- Returns are due on or before the 20th day of the month following the closing of the period covered.
- Returns postmarked after the 20th are subject to penalty and interest charges.
- Electronically-filed returns require submissions on or before the due date which is normally the 20th day of the month. (See File Electronically, page 4.)

#### FORM INFORMATION FOR ST-389

- Complete form ST-389 when deliveries or sales are made in any county that imposes a local county tax.
- Enter each local tax separately on the form with the appropriate county or municipality code.
- **DO NOT** collect or remit local taxes for counties that **DO NOT** impose a local county tax.  
**NOTE:** You must enter the codes for county/municipality in which your business is located and for which sales/deliveries are made.
- Complete form ST-389 if you make sales of unprepared foods in a county with a local tax.  
**NOTE:** Sales of unprepared food are only exempt from a local sales and use tax if the local sales and use tax specifically exempts such sales.

#### DISCOUNT INFORMATION

- Taxpayer's discount is only for timely filed and fully paid returns.
- Use the correct discount rate: 3% if combined tax due is less than \$100  
2% if combined tax due is \$100 or more.
- The same discount rate will also apply to the local tax(es).
- See instructions for additional information relating to the maximum discount.

#### OVERPAYMENT (NEGATIVE FIGURES) INFORMATION

- **DO NOT** claim credits (negative figures) on returns or addendums.
- A refund claim must be submitted for overpayments of tax previously paid.
- For additional information, refer to ST-14: Claim for Refund Section on the Essential Information page or call (803) 896-1370.

#### REMITTANCE (CHECKS)

1. Checks must be made payable to: **SC DEPARTMENT OF REVENUE**
2. **Verify the dollar and written amount of the check.**
3. Indicate type of tax, period covered and retail license number on the check.
4. Sign your check.
5. Use black ink only.

Your Name Your Address Any Town, State Zip	_____ 20 ____
Pay to _____	\$ _____ Dollars
FOR _____	_____
123456789 123456 1234	

# South Carolina Sales and Use Tax

Publication # 3  
November 3, 2011

Sales tax is imposed on the sale, rental or lease of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina on which no sales tax or not enough sales tax has been paid. The state sales and use tax rate is 6%. Certain counties impose an additional 1% local option sales and use tax and/or a special local sales and use tax. (Throughout this handout, to keep it simple, the word *sale* also implies *rentals* and *leases*.)

## The Retail License

If you start a retail business in South Carolina, you will need a retail license before making any sales. The retail license must be obtained by all retailers, including those making infrequent sales in this state. If you have more than one business outlet, you must have a separate retail license for each location.

If you have no permanent retail location, you can obtain a transient retail license which will allow you to make sales throughout the state, but in only one location at a time.

Apply for the retail license on Form SCDOR-111, *Tax Registration Application*, available at all Department of Revenue tax offices or visit our website: [www.sctax.org](http://www.sctax.org). The fee for the permanent retail license or the transient retail license is \$50. If an outstanding debt exists for state taxes, the retail license will not be issued until the taxes are paid.

**Nonresident Retailers** - Nonresident retailers with a physical presence in South Carolina must obtain a retail license for \$50 to do business in this state. A nonresident retailer is one who does not have a business location in this state, but solicits business from South Carolina residents by means of sales representatives, manufacturers' agents, catalogs, advertising or other means.

**Purchaser's Certificate of Registration** - A purchaser's certificate of registration is required for someone who does not make retail sales but who purchases tangible personal property from outside this state to store, use or consume in South Carolina. Those licensed as retailers do not need a purchaser's certificate of registration. Apply for the certificate on SCDOR-111.

**Temporary license** - A temporary retail license is available for \$50 to transient retailers making sales in this state for no more than 30 consecutive days.

**Artists and craftsmen** - Artists and craftsmen selling at arts and crafts shows and festivals products they have created or assembled may obtain a permanent retail license for \$20 by applying on Form 110.

**Flea market and yard sales** - Persons who make sales at a flea market or at a yard sale no more than once per calendar quarter are not required to obtain a retail license.

**Charitable organizations** - Most non-profit, charitable organizations that make sales for charitable

purposes are exempt from the sales and use tax on their sales and are not required to obtain a retail license. Applications for exemption must be made on ST-387. Purchases made by the organization for its own use are taxable.

**Special Events Sales** - Retailers making sales at festivals or special events - which include promotional shows, trade shows, fairs or carnivals for which an admission fee is required and last less than 12 consecutive days - are not required to obtain a retail license. Instead, retailers are required to file a special event tax return within five days for sales made at the event.

## Purchasing a Business

If you buy a business, all taxes that may be owed by the previous owner transfer to you. The taxes owed are a lien against the business inventory and equipment. You cannot obtain a retail license until the tax is paid.

## Moving Your Business

If you move to a new location within the same county, you maintain your same retail license number but you should request an updated license to show your new address. If you move to a new location outside the county, you will be assigned a new retail license number. The \$50 license fee is not charged when the business location changes.

## Closing Your Business

If you close your business, you should file a final tax return with the Department of Revenue, return your retail license and complete C-278 (Account Closing Form). This will prevent you from getting unnecessary notices and bills for unpaid taxes.

## More About Sales Tax

In addition to sales at retail, the sales tax also applies to the fair market value of items purchased by the retailer at wholesale, but used by the retailer for personal use. In addition to applying to items one normally thinks of as taxable - furniture, appliances, clothing, etc. - the sales and use tax also applies to communications like paging services, laundry and dry cleaning services, and electricity. A 10% (11% effective June 1, 2007) sales tax applies to telephone services for 900 and 976 exchanges. An additional 5% rental surcharge applies to rental of cars, and 3% applies to rental of heavy equipment.

## More About Use Tax

Use tax commonly applies to purchases from retailers made via mail-order catalog, television, telephone, internet shopping and other out-of-state purchases from out of state retailers. Purchasing merchandise from retailers outside of South Carolina's borders does not exempt the purchaser from paying South Carolina tax. Making a purchase of tangible personal property (books, DVD's, CD's, computer, clothing, etc.) from out-of-state retailers for use, storage or consumption in this state makes the purchaser liable for use tax.



If you purchase merchandise (books, DVD's CD's, computer, clothing, etc.) from an out-of-state retailer for storage, use, or other consumption in this state and an equal amount of sales tax was not due and paid in the other state at the time of purchase, you are liable for use tax. Many catalog and mail-order companies already collect South Carolina's sales or use tax when you make a purchase. If the business *does not* collect the tax at the time of purchase, *you are responsible* for reporting the purchase and paying the tax yourself. If you make a purchase in another state and pay less than the tax which would be due in South Carolina, you should report and pay the difference to the SC Department of Revenue. A credit is allowed for Sales or Use Tax due and paid in another state.

## Business

Businesses which regularly make non-taxed purchases out of state report and pay the use tax on their monthly sales and use tax return, ST-3 and ST-389, if applicable.

## Personal

Individuals not in business who make non-taxed purchases out of state should report the use tax on UT-3/UT-3W, SC Use Tax Worksheet or visit the Department's webpage, [www.sctax.org](http://www.sctax.org), to pay the use tax or report and pay the tax on the South Carolina Individual Income Tax Return.

## Local Sales and Use Taxes

A county may approve one or more of the following local taxes: local option, capital projects, school district, tourism development, or transportation tax. These local sales and use tax taxes are imposed in addition to the State sales and use tax. These local taxes are collected and administered by the South Carolina Department of Revenue on the behalf of the counties. Items subject to a maximum sales and use tax (i.e. \$300 on motor vehicles) are exempt from the local sales and use taxes.

Voters may approve 1% local option sales and use tax and/ or a local tax for capital projects, education capital improvement, school districts, tourism development, or transportation tax.

Counties and municipalities may impose local hospitality taxes on food, beverages, accommodations and admissions. 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). These taxes are collected by the local government, not the Department of Revenue. Contact the county where your business is located to determine if you are liable for any of their local hospitality taxes.

The local tax rate information presented in this publication is current at the time of publication. To determine if the local tax information relating to a particular county or jurisdiction has changed, visit our website, [www.sctax.org](http://www.sctax.org), and inquire under sales and use tax.

<http://www.sctax.org/Tax+Information/Sales+and+Use+Tax/Sales+and+Use+Tax+Publications.htm>

## Tax Rate on Unprepared Food

Sales of unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the State sales and use tax. This exemption **does not** apply to local sales and use taxes administered and collected by the S. C. Department of Revenue on the behalf of counties and other jurisdictions unless the local tax law specifically exempts sales of such food. To obtain additional information relating to sales of unprepared food, visit our website to view SC Regulation 117-337.

<http://www.scstatehouse.net/coderegs/C117.htm>

## Accommodations Tax

The rental of transient accommodations is subject to a 2% accommodations tax in addition to the 5% sales tax (and the percentage for local tax, if applicable). If you rent out rooms or spaces at hotels, campsites, boarding houses, etc., you are required to obtain a retail license and pay the sales and accommodations tax.

Room rentals to the same person for at least 90 continuous days are not subject to the tax. If you rent a room in the house in which you live and it has less than six bedrooms, you are exempt from the tax. If you rent transient accommodations for no more than one week each calendar quarter, you are not required to obtain a retail license, but you still must report and pay the tax annually. Additional guest charges such as movie rentals, room service, valet services, etc. are subject to the 6% sales tax. ST-388 is used to report your Sales, Use and Accommodations taxes.

## Maximum Tax

A maximum sales tax of \$300 is imposed on the sale or lease of motor vehicles, boats, aircrafts, motorcycles, certain trailers, recreational vehicles and light construction equipment. For purchases of light construction equipment, the Form ST-405 is to be filled out by the purchaser and given to the retailer to limit the tax amount to three hundred dollars (\$300). The \$300 limit also applies to the sale of musical instruments and office equipment to religious organizations. Form ST-382 must be completed for these items sold to religious organizations. Retailers who sell items subject to a maximum will be receiving the ST-455 (State, Sales, Use, Maximum and Special Filers Return) with instructions for the form. The ST-455 is to be used for reporting sales subject to the 1% sales tax rate increase as well as those not subject to the 1% sales tax (Items subject to a maximum tax) rate increase as of June 1, 2007.

## Manufactured Homes

The first 35% of the selling price of a manufactured home is exempt from sales and use tax. After allowing for the exemption and any trade-in, the tax imposed on the sale is \$300 plus 2% of the remaining sales price exceeding \$6,000. The 2% may be waived if certain energy efficiency levels are met in the mobile home. Furniture and appliances that are not permanently attached and are sold with a mobile home must be listed separately on the bill or invoice and taxed at 6% of the sales price (less any trade-in allowance), plus applicable local taxes.

In 2008, the maximum tax provision relating to the calculation of the maximum tax for manufactured homes was amended to completely exempt certain Energy Star homes from the sales and use tax for sales occurring from July 1, 2009 through July 1, 2019. Under this provision, the manufactured home would be exempt 100% from any sales and use tax calculation due if it has been designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency's energy saving efficiency or meeting or exceeding such requirements under each agency's Energy Star program.

## More Information

For more information on sales and use tax, visit the Department of Revenue's home page on the Internet: <http://www.sctax.org> Sales tax laws, regulations, policy documents and attorney general opinions may be found there.

*This publication is intended to provide basic information about sales and use tax. It is not a substitution for the law. Further, tax laws change rapidly. We would advise you to seek legal advice if there are questions about your tax obligations.*

## Taxpayers' Bill Of Rights

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

## Collection Process

If your sales tax return is not postmarked by the 20th of the month following the close of the period, your return is considered delinquent and will be charged with the appropriate penalties and interest.

If your return is not received:

The Department of Revenue (Department) will issue an estimated assessment. Contact the Department or mail (includes Telefile or eSales) your return when you receive the notice.

Ninety (90) days after receiving the estimated assessment, a tax lien may be recorded. The tax lien will adversely affect your credit rating for 10 years. You may be unable to obtain credit or transfer property if a tax lien is filed against you. Contact the Department of Revenue.

Failure to file and/or pay taxes can result in revocation of your licenses with the Department of Revenue.

You may be contacted by Department of Revenue personnel at any time during this process by phone or in person. Always ask for proper identification before discussing your account.

## Business Personal Property

All businesses are required to file a business personal property return (Form PT-100) with the Department of Revenue annually. All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for depreciation. The return is due on the last day of the fourth month following the close of the tax year. There is no provision in the law for an extension.

For additional information pertaining to Business Personal Property call 803-898-5222.

## PT-100 Electronic Filing Notice



The filing of Business Personal Property tax is made available electronically through South Carolina Business One Stop (SCBOS) beginning for businesses with an account closing period of December 31, 2010. Starting with businesses with an account closing period of December 31, 2010, DOR will no longer mail the pre-printed PT-100.

For more information please visit the SCBOS Business Personal Property informational website at [https://www.scbos.sc.gov/Business\\_Personal\\_Property\\_Tax.aspx](https://www.scbos.sc.gov/Business_Personal_Property_Tax.aspx).

# Municipalities Sales and Use Tax Rates by County

The tax rate information on this chart lists the current tax rate at the time of publication. This chart is revised periodically to reflect changes in the sales tax rate. Counties can impose a new tax rate at any time, which would impact the tax rates shown. A complete updated list of all counties with local taxes can be found on our website [www.sctax.org](http://www.sctax.org) under Sales and Use > Publications.

Counties in bold indicate a special local tax has been implemented.

\* Indicates a municipality is located in more than one county. To determine the appropriate tax rate, check a map or ask the customer to verify where tangible personal property was delivered.

(CP) - Capital Projects    (ECI) - Education Capital Improvement    (LO) - Local Option    (SD) - School District  
(TT) - Transportation Tax    (TD) - Tourism Development

## EFFECTIVE OCTOBER 1, 2011

MUNICIPALITY	CODE	COUNTY	TAX RATE	MUNICIPALITY	CODE	COUNTY	TAX RATE
Abbeville	2005	Abbeville	7%	<b>Clover (CP)</b>	<b>1046</b>	York	<b>7%</b>
<b>Aiken (CP)</b>	<b>1002</b>	<b>Aiken</b>	<b>7%</b>	* Columbia	2160	Richland	7%
<b>Allendale (LO)</b>	<b>2015</b>	<b>Allendale</b>	<b>8%</b>	* <b>Columbia (SD)</b>	<b>5320</b>	<b>Lexington</b>	<b>7%</b>
<b>Allendale (CP)</b>	<b>1003</b>	<b>Allendale</b>	<b>8%</b>	<b>Conway (CP)</b>	<b>1026</b>	<b>Horry</b>	<b>8%</b>
Anderson	2020	Anderson	6%	<b>Conway (ECI)</b>	<b>5261</b>	<b>Horry</b>	<b>8%</b>
* Andrews	2025	Georgetown	6%	<b>Cope (CP)</b>	<b>1038</b>	<b>Orangeburg</b>	<b>7%</b>
* Andrews	2026	Williamsburg	7%	<b>Cordova (CP)</b>	<b>1038</b>	<b>Orangeburg</b>	<b>7%</b>
Arcadia Lakes	2030	Richland	7%	Cottageville	2172	Colleton	7%
<b>Atlantic Beach (CP)</b>	<b>1026</b>	<b>Horry</b>	<b>8%</b>	<b>Coward (LO)</b>	<b>2175</b>	<b>Florence</b>	<b>8%</b>
<b>Atlantic Beach (ECI)</b>	<b>5261</b>	<b>Horry</b>	<b>8%</b>	<b>Coward (CP)</b>	<b>1021</b>	<b>Florence</b>	<b>8%</b>
<b>Awendaw (LO)</b>	<b>2038</b>	<b>Charleston</b>	<b>8.5%</b>	Cowpens	2178	Spartanburg	6%
<b>Awendaw (TT)</b>	<b>1010</b>	<b>Charleston</b>	<b>8.5%</b>	Cross Hill	2181	Laurens	7%
<b>Awendaw (ECI)</b>	<b>5101</b>	<b>Charleston</b>	<b>8.5%</b>	<b>Darlington (LO)</b>	<b>2200</b>	<b>Darlington</b>	<b>8%</b>
<b>Aynor (CP)</b>	<b>1026</b>	<b>Horry</b>	<b>8%</b>	<b>Darlington (SD)</b>	<b>5161</b>	<b>Darlington</b>	<b>8%</b>
<b>Aynor (ECI)</b>	<b>5261</b>	<b>Horry</b>	<b>8%</b>	Denmark	2204	Bamberg	7%
Bamberg	2052	Bamberg	7%	<b>Dillon (LO)</b>	<b>2208</b>	<b>Dillon</b>	<b>8%</b>
Barnwell	2054	Barnwell	7%	<b>Dillon (SD)</b>	<b>5170</b>	<b>Dillon</b>	<b>8%</b>
* <b>Batesburg-Leesville (SD)</b>	<b>5320</b>	<b>Lexington</b>	<b>7%</b>	Donalds	2212	Abbeville	7%
* Batesburg-Leesville	2057	Saluda	7%	Due West	2216	Abbeville	7%
<b>Beaufort (TT)</b>	<b>1007</b>	<b>Beaufort</b>	<b>7%</b>	Duncan	2220	Spartanburg	6%
Belton	2060	Anderson	6%	Easley	2230	Pickens	7%
Bennettsville	2062	Marlboro	7%	Eastover	2235	Richland	7%
Bethune	2064	Kershaw	7%	Edgefield	2240	Edgefield	7%
Bishopville	2066	Lee	7%	Edisto Beach	2243	Colleton	7%
<b>Blacksburg (LO)</b>	<b>2068</b>	<b>Cherokee</b>	<b>8%</b>	Ehrhardt	2245	Bamberg	7%
<b>Blacksburg (SD)</b>	<b>5111</b>	<b>Cherokee</b>	<b>8%</b>	Elgin	2250	Kershaw	7%
Blackville	2070	Barnwell	7%	Elko	2255	Barnwell	7%
Blenheim	2072	Marlboro	7%	<b>Elloree (CP)</b>	<b>1038</b>	<b>Orangeburg</b>	<b>7%</b>
<b>Bluffton (TT)</b>	<b>1007</b>	<b>Beaufort</b>	<b>7%</b>	Estill	2265	Hampton	7%
Blythewood	2075	Richland	7%	<b>Eutawville (CP)</b>	<b>1038</b>	<b>Orangeburg</b>	<b>7%</b>
<b>Bonneau (LO)</b>	<b>2076</b>	<b>Berkeley</b>	<b>8%</b>	<b>Fairfax (LO)</b>	<b>2280</b>	<b>Allendale</b>	<b>8%</b>
<b>Bonneau (TT)</b>	<b>1008</b>	<b>Berkeley</b>	<b>8%</b>	<b>Fairfax (CP)</b>	<b>1003</b>	<b>Allendale</b>	<b>8%</b>
<b>Bowman (CP)</b>	<b>1038</b>	<b>Orangeburg</b>	<b>7%</b>	<b>Florence (LO)</b>	<b>2286</b>	<b>Florence</b>	<b>8%</b>
<b>Branchville (CP)</b>	<b>1038</b>	<b>Orangeburg</b>	<b>7%</b>	<b>Florence (CP)</b>	<b>1021</b>	<b>Florence</b>	<b>8%</b>
<b>Briarcliffe Acres (CP)</b>	<b>1026</b>	<b>Horry</b>	<b>8%</b>	<b>Folly Beach (LO)</b>	<b>2292</b>	<b>Charleston</b>	<b>8.5%</b>
<b>Briarcliffe Acres (ECI)</b>	<b>5261</b>	<b>Horry</b>	<b>8%</b>	<b>Folly Beach (TT)</b>	<b>1010</b>	<b>Charleston</b>	<b>8.5%</b>
Brunson	2082	Hampton	7%	<b>Folly Beach (ECI)</b>	<b>5101</b>	<b>Charleston</b>	<b>8.5%</b>
<b>Burnettown (CP)</b>	<b>1002</b>	<b>Aiken</b>	<b>7%</b>	Forest Acres	2298	Richland	7%
Calhoun Falls	2100	Abbeville	7%	<b>Fort Lawn (LO)</b>	<b>2304</b>	<b>Chester</b>	<b>8%</b>
Camden	2103	Kershaw	7%	<b>Fort Lawn (CP)</b>	<b>1012</b>	<b>Chester</b>	<b>8%</b>
Cameron	2106	Calhoun	7%	<b>Fort Mill (CP)</b>	<b>1046</b>	<b>York</b>	<b>7%</b>
Campobello	2109	Spartanburg	6%	* Fountain Inn	2315	Greenville	6%
Carlisle	2112	Union	6%	* Fountain Inn	2316	Laurens	7%
<b>Cayce (SD)</b>	<b>5320</b>	<b>Lexington</b>	<b>7%</b>	Furman	2320	Hampton	7%
Central	2118	Pickens	7%	<b>Gaffney (LO)</b>	<b>2330</b>	<b>Cherokee</b>	<b>8%</b>
Central Pacolet	2121	Spartanburg	6%	<b>Gaffney (SD)</b>	<b>5111</b>	<b>Cherokee</b>	<b>8%</b>
<b>Chapin (SD)</b>	<b>5320</b>	<b>Lexington</b>	<b>7%</b>	<b>Gaston (SD)</b>	<b>5320</b>	<b>Lexington</b>	<b>7%</b>
* <b>Charleston (LO)</b>	<b>2129</b>	<b>Berkeley</b>	<b>8%</b>	Georgetown	2334	Georgetown	6%
* <b>Charleston (TT)</b>	<b>1008</b>	<b>Berkeley</b>	<b>8%</b>	Gifford	2336	Hampton	7%
* <b>Charleston (LO)</b>	<b>2130</b>	<b>Charleston</b>	<b>8.5%</b>	<b>Gilbert (SD)</b>	<b>5320</b>	<b>Lexington</b>	<b>7%</b>
* <b>Charleston (TT)</b>	<b>1010</b>	<b>Charleston</b>	<b>8.5%</b>	<b>Goose Creek (LO)</b>	<b>2342</b>	<b>Berkeley</b>	<b>8%</b>
* <b>Charleston (ECI)</b>	<b>5101</b>	<b>Charleston</b>	<b>8.5%</b>	<b>Goose Creek (TT)</b>	<b>1008</b>	<b>Berkeley</b>	<b>8%</b>
<b>Cheraw (LO)</b>	<b>2133</b>	<b>Chesterfield</b>	<b>8%</b>	Govan	2346	Bamberg	7%
<b>Cheraw (SD)</b>	<b>5131</b>	<b>Chesterfield</b>	<b>8%</b>	Gray Court	2350	Laurens	7%
Chesnee	2136	Spartanburg	6%	<b>Great Falls (LO)</b>	<b>2354</b>	<b>Chester</b>	<b>8%</b>
<b>Chester (LO)</b>	<b>2139</b>	<b>Chester</b>	<b>8%</b>	<b>Great Falls (CP)</b>	<b>1012</b>	<b>Chester</b>	<b>8%</b>
<b>Chester (CP)</b>	<b>1012</b>	<b>Chester</b>	<b>8%</b>	Greeleyville	2358	Williamsburg	7%
<b>Chesterfield (LO)</b>	<b>2142</b>	<b>Chesterfield</b>	<b>8%</b>	Greenville	2362	Greenville	6%
<b>Chesterfield (SD)</b>	<b>5131</b>	<b>Chesterfield</b>	<b>8%</b>	<b>Greenwood (CP)</b>	<b>1024</b>	<b>Greenwood</b>	<b>7%</b>
* Clemson	2148	Pickens	7%	* Greer	2370	Greenville	6%
* Clemson	2149	Anderson	6%	* Greer	2371	Spartanburg	6%
Clinton	2151	Laurens	7%	Hampton	2380	Hampton	7%
Clio	2154	Marlboro	7%	<b>Hanahan (LO)</b>	<b>2382</b>	<b>Berkeley</b>	<b>8%</b>

## Municipalities Sales and Use Tax Rates by County

MUNICIPALITY	CODE	COUNTY	TAX RATE	MUNICIPALITY	CODE	COUNTY	TAX RATE
Hanahan (TT)	1008	Berkeley	8%	Mauldin	2591	Greenville	6%
Hardeeville (LO)	2384	Jasper	8%	Mayesville (LO)	2594	Sumter	8%
Hardeeville (SD)	5271	Jasper	8%	Mayesville (CP)	1043	Sumter	8%
Harleyville (TT)	1018	Dorchester	7%	McBee (LO)	2570	Chesterfield	8%
Hartsville (LO)	2392	Darlington	8%	McBee (SD)	5131	Chesterfield	8%
Hartsville (SD)	5161	Darlington	8%	McClellanville (LO)	2573	Charleston	8.5%
Heath Springs (LO)	2396	Lancaster	8%	McClellanville (TT)	1010	Charleston	8.5%
Heath Springs (CP)	1029	Lancaster	8%	McClellanville (ECI)	5101	Charleston	8.5%
Hemingway	2400	Williamsburg	7%	McColl	2576	Marlboro	7%
Hickory Grove (CP)	1046	York	7%	McConnells (CP)	1046	York	7%
Hilda	2408	Barnwell	7%	McCormick	2582	McCormick	7%
Hilton Head Island (TT)	1007	Beaufort	7%	Meggett (LO)	2597	Charleston	8.5%
Hodges (CP)	1024	Greenwood	7%	Meggett (TT)	1010	Charleston	8.5%
Holly Hill (CP)	1038	Orangeburg	7%	Meggett (ECI)	5101	Charleston	8.5%
Hollywood (LO)	2420	Charleston	8.5%	* Monetta (CP)	1002	Aiken	7%
Hollywood (TT)	1010	Charleston	8.5%	* Monetta	2602	Saluda	7%
Hollywood (ECI)	5101	Charleston	8.5%	Moncks Corner (LO)	2600	Berkeley	8%
* Honea Path	2425	Abbeville	7%	Moncks Corner (TT)	1008	Berkeley	8%
* Honea Path	2424	Anderson	6%	Mount Croghan (LO)	2606	Chesterfield	8%
Inman	2430	Spartanburg	6%	Mount Croghan (SD)	5131	Chesterfield	8%
* Irmo (SD)	5320	Lexington	7%	Mount Pleasant (LO)	2609	Charleston	8.5%
* Irmo	2434	Richland	7%	Mount Pleasant (TT)	1010	Charleston	8.5%
Isle of Palms (LO)	2436	Anderson	6%	Mount Pleasant (ECI)	5101	Charleston	8.5%
Isle of Palms (TT)	1010	Aiken	7%	Mullins	2612	Marion	7%
Isle of Palms (ECI)	5101	Charleston	8.5%	Myrtle Beach (CP)	1026	Horry (Municipality)	9%
Iva	2439	Charleston	8.5%	Myrtle Beach (ECI)	5261	Horry (Municipality)	9%
Jackson (CP)	1002	Charleston	8.5%	Myrtle Beach (TD)	2615	Horry (Municipality)	9%
Jamestown (LO)	2442	Berkeley	8%	Neeses (CP)	1038	Orangeburg	7%
Jamestown (TT)	1008	Berkeley	8%	Newberry (CP)	1036	Newberry	7%
Jefferson (LO)	2444	Chesterfield	8%	New Ellenton (CP)	1002	Aiken	7%
Jefferson (SD)	5131	Chesterfield	8%	Nichols	2636	Marion	7%
Jenkinsville	2445	Fairfield	7%	Ninety Six (CP)	1024	Greenwood	7%
Johnsonville (LO)	2446	Florence	8%	Norris	2644	Pickens	7%
Johnsonville (CP)	1021	Florence	8%	North (CP)	1038	Orangeburg	7%
Johnston	2448	Edgefield	7%	* North Augusta (CP)	1002	Aiken	7%
Jonesville	2450	Union	6%	* North Augusta	2653	Edgefield	7%
Kershaw (LO)	2460	Lancaster	8%	* North Charleston (LO)	2656	Charleston	8.5%
Kershaw (CP)	1029	Lancaster	8%	* North Charleston (TT)	1010	Charleston	8.5%
Kiawah Island (LO)	2462	Charleston	8.5%	* North Charleston (ECI)	5101	Charleston	8.5%
Kiawah Island (TT)	1010	Charleston	8.5%	* North Charleston (TT)	1018	Dorchester	7%
Kiawah Island (ECI)	5101	Charleston	8.5%	North Myrtle Beach (CP)	1026	Horry	8%
Kingstree	2463	Williamsburg	7%	North Myrtle Beach (ECI)	5261	Horry	8%
Kline	2466	Barnwell	7%	Norway (CP)	1038	Orangeburg	7%
Lake City (LO)	2470	Florence	8%	Olanta (LO)	2670	Florence	8%
Lake City (CP)	1021	Florence	8%	Olanta (CP)	1021	Florence	8%
Lake View (LO)	2474	Dillon	8%	Olar	2674	Bamberg	7%
Lake View (SD)	5170	Dillon	8%	Orangeburg (CP)	1038	Orangeburg	7%
Lamar (LO)	2478	Darlington	8%	Pacolet	2680	Spartanburg	6%
Lamar (SD)	5161	Darlington	8%	Pageland (LO)	2686	Chesterfield	8%
Lancaster (LO)	2482	Lancaster	8%	Pageland (SD)	5131	Chesterfield	8%
Lancaster (CP)	1029	Lancaster	8%	Pamplico (LO)	2689	Florence	8%
Landrum	2486	Spartanburg	6%	Pamplico (CP)	1021	Florence	8%
Lane	2490	Williamsburg	7%	Parksville	2692	McCormick	7%
Latta (LO)	2494	Dillon	8%	Patrick (LO)	2695	Chesterfield	8%
Latta (SD)	5170	Dillon	8%	Patrick (SD)	5131	Chesterfield	8%
Laurens	2498	Laurens	7%	Pawleys Island	2697	Georgetown	6%
Lexington (SD)	5320	Lexington	7%	Paxville (LO)	2698	Clarendon	8%
Liberty	2510	Pickens	7%	Paxville (SD)	5140	Clarendon	8%
Lincolnton (LO)	2514	Charleston	8.5%	Peak (CP)	1036	Newberry	7%
Lincolnton (TT)	1010	Charleston	8.5%	Pelion (SD)	5320	Lexington	7%
Lincolnton (ECI)	5101	Charleston	8.5%	Pelzer	2707	Anderson	6%
Little Mountain (CP)	1036	Newberry	7%	Pendleton	2710	Anderson	6%
Livingston (CP)	1038	Orangeburg	7%	Perry (CP)	1002	Aiken	7%
Lockhart	2526	Union	6%	Pickens	2716	Pickens	7%
Lodge	2530	Colleton	7%	Pine Ridge (SD)	5320	Lexington	7%
Loris (CP)	1026	Horry	8%	Pinewood (LO)	2720	Sumter	8%
Loris (ECI)	5261	Horry	8%	Pinewood (CP)	1043	Sumter	8%
Lowndesville	2538	Abbeville	7%	Plum Branch	2722	McCormick	7%
Lowrys (LO)	2542	Chester	8%	Pomaria (CP)	1036	Newberry	7%
Lowrys (CP)	1012	Chester	8%	Port Royal (TT)	1007	Beaufort	7%
Luray	2546	Hampton	7%	Prosperity (CP)	1036	Newberry	7%
Lyman	2550	Spartanburg	6%	Quinby (LO)	2735	Florence	8%
Lynchburg	2554	Lee	7%	Quinby (CP)	1021	Florence	8%
Manning (LO)	2585	Clarendon	8%	Ravenel (LO)	2745	Charleston	8.5%
Manning (SD)	5140	Clarendon	8%	Ravenel (TT)	1010	Charleston	8.5%
Marion	2588	Marion	7%	Ravenel (ECI)	5101	Charleston	8.5%

## Municipalities Sales and Use Tax Rates by County

MUNICIPALITY	CODE	COUNTY	TAX RATE
Reevesville (TT)	1018	Dorchester	7%
Reidville	2753	Spartanburg	6%
Richburg (LO)	2755	Chester	8%
Richburg (CP)	1012	Chester	8%
Ridgeland (LO)	2765	Jasper	8%
Ridgeland (SD)	5271	Jasper	8%
Ridge Spring	2760	Saluda	7%
Ridgeville (TT)	1018	Dorchester	7%
Ridgeway	2775	Fairfield	7%
Rock Hill (CP)	1046	York	7%
Rockville (LO)	2783	Charleston	8.5%
Rockville (TT)	1010	Charleston	8.5%
Rockville (ECI)	5101	Charleston	8.5%
Rowesville (CP)	1038	Orangeburg	7%
Ruby (LO)	2790	Chesterfield	8%
Ruby (SD)	5131	Chesterfield	8%
Salem	2795	Oconee	6%
Salley (CP)	1002	Aiken	7%
Saluda	2801	Saluda	7%
Santee (CP)	1038	Orangeburg	7%
Scotia	2807	Hampton	7%
Scranton (LO)	2810	Florence	8%
Scranton (CP)	1021	Florence	8%
Seabrook Island (LO)	2812	Charleston	8.5%
Seabrook Island (TT)	1010	Charleston	8.5%
Seabrook Island (ECI)	5101	Charleston	8.5%
Sellers	2813	Marion	7%
Seneca	2816	Oconee	6%
Sharon (CP)	1046	York	7%
Silverstreet (CP)	1036	Newberry	7%
Simpsonville	2825	Greenville	6%
Six Mile	2828	Pickens	7%
Smoaks	2831	Colleton	7%
Smyrna (CP)	1046	York	7%
Snelling	2835	Barnwell	7%
Society Hill (LO)	2837	Darlington	8%
Society Hill (SD)	5161	Darlington	8%
South Congaree (SD)	5320	Lexington	7%
Spartanburg	2843	Spartanburg	6%
Springdale (SD)	5320	Lexington	7%
Springfield (CP)	1038	Orangeburg	7%
Starr	2861	Anderson	6%
St. George (TT)	1018	Dorchester	7%
St. Matthews	2855	Calhoun	7%
St. Stephens (LO)	2858	Berkeley	8%
St. Stephens (TT)	1008	Berkeley	8%
Stuckey	2864	Williamsburg	7%
Sullivans Island (LO)	2867	Charleston	8.5%
Sullivans Island (TT)	1010	Charleston	8.5%
Sullivans Island (ECI)	5101	Charleston	8.5%
Summerton (LO)	2871	Clarendon	8%
Summerton (SD)	5140	Clarendon	8%
* Summerville (LO)	2876	Berkeley	8%
* Summerville (TT)	1008	Berkeley	8%
* Summerville (LO)	2875	Charleston	8.5%
* Summerville (TT)	1010	Charleston	8.5%
* Summerville (ECI)	5101	Charleston	8.5%
* Summerville (TT)	1018	Dorchester	7%
Summit (SD)	5320	Lexington	7%
Sumter (LO)	2880	Sumter	8%
Sumter (CP)	1043	Sumter	8%
Surfside Beach (CP)	1026	Horry	8%
Surfside Beach (ECI)	5261	Horry	8%
Swansea (SD)	5320	Lexington	7%
Sycamore (LO)	2889	Allendale	8%
Sycamore (CP)	1003	Allendale	8%
Tatum	2895	Marlboro	7%
Tega Cay (CP)	1046	York	7%
Timmons ville (LO)	2897	Florence	8%
Timmons ville (CP)	1021	Florence	8%
Travelers Rest	2899	Greenville	6%
Trenton	2901	Edgefield	7%
Troy (CP)	1024	Greenwood	7%
Turbeville (LO)	2905	Clarendon	8%
Turbeville (SD)	5140	Clarendon	8%
Ulmer (LO)	2910	Allendale	8%

MUNICIPALITY	CODE	COUNTY	TAX RATE
Ulmer (CP)	1003	Allendale	8%
Union	2915	Union	6%
Vance (CP)	1038	Orangeburg	7%
Varnville	2932	Hampton	7%
Wagener (CP)	1002	Aiken	7%
Walhalla	2937	Oconee	6%
Walterboro	2940	Colleton	7%
Ward	2942	Saluda	7%
* Ware Shoals	2944	Abbeville	7%
* Ware Shoals (CP)	1024	Greenwood	7%
* Ware Shoals	2946	Laurens	7%
Waterloo	2947	Laurens	7%
Wellford	2950	Spartanburg	6%
West Columbia (SD)	5320	Lexington	7%
Westminster	2960	Oconee	6%
West Pelzer	2955	Anderson	6%
West Union	2957	Oconee	6%
Whitmire (CP)	1036	Newberry	7%
Williams	2965	Colleton	7%
Williamston	2967	Anderson	6%
Williston	2970	Barnwell	7%
Windsor (CP)	1002	Aiken	7%
Winnsboro	2972	Fairfield	7%
Woodford (CP)	1038	Orangeburg	7%
Woodruff	2977	Spartanburg	6%
* Yemassee (TT)	1007	Beaufort	7%
* Yemassee	2985	Hampton	7%
York (CP)	1046	York	7%

The tax rate information on this chart lists the current tax rate at the time of publication. This chart is revised periodically to reflect changes in the sales tax rate. Counties can impose a new tax rate at any time, which would impact the tax rates shown. Visit our website for current rates. [www.sctax.org](http://www.sctax.org)

**FILING REQUIREMENTS**

**Who must file:** You are required to file form ST-3 to report any sales and use tax due in this State. Note: You must file a return even if there is no tax due for the period. (See Business Tax Telefile Instructions for filing zero returns).

**When to file:** Sales and use tax returns are due on or before the twentieth (20th) day of the month following the close of the *period ended*. Examples: **(1) Monthly Filers** - January period ended - submit your return no later than February 20. **(2) Quarterly Filers** - March period ended - submit your return no later than April 20. **(3) Annual Filers** - submit your return no later than January 20.

**[NOTE:** To request a change in your filing status (monthly, quarterly, annual or seasonal), a written request to the South Carolina Department of Revenue is needed.] **If your return is not filed and/or any taxes due are not paid by the twentieth of the month, no taxpayer discount is allowed and the return is considered delinquent; applicable penalties and interest must be calculated and paid, or an assessment will be issued.**

**ST-3: STATE SALES AND USE TAX RETURN**

**Preprinted forms:** The enclosed ST-3 forms are preprinted with your business name, address, retail license number (or use tax registration number), federal employer identification number and period covered. Please draw a line through any incorrect preprinted information, enter corrections and check the box on your return before mailing in your returns. If the enclosed forms are not preprinted, please disregard. **Deductions:** There are several types of deductions from sales tax. A list of deductions is available in this booklet.

**ST-389: SCHEDULE FOR LOCAL TAXES**

**Tax types:** The ST-389 is used for reporting the following **local** sales and use tax types and special taxes:

- Capital Project Tax                      ● Transportation Tax                      ● Education Capital Improvements Tax      ● Catawba Tribal Tax
- School District Tax                      ● Local Option Tax                      ● Tourism Development Tax

You are required to file Form ST-389 to report the appropriate local sales and use tax to a county or municipality based upon sales or deliveries within the county or municipality. You are required to file Form ST-389 when, (1) your business is located in a county that imposes a local tax or (2) your business delivers to a county with local tax regardless of whether your business is or is not located in a county that imposes the tax. **(See ST-389 instructions for additional information.)**

**Deductions:** There are several types of deductions for local taxes. A list of local tax deductions is available in this booklet.

**Codes:** The numerical codes applicable to the various local taxes are indicated on specific pages of Form ST-389. Those counties/jurisdictions that currently have the Capital Project Tax, Education Capital Improvements Tax, School District Tax, Tourism Development Tax, Transportation Tax and the Catawba Tribal Tax are pre-printed under the applicable section of ST-389. For local option sales tax purposes, the county/municipality numerical codes applicable to Local Option Tax are located on page 6 of ST-389. You must enter the applicable county/municipality code when reporting the Local Option Tax. If the location of your business is within a municipality, use the municipality code for that location for local option tax purposes. Use Form **ST-389-A (Local Option Addendum)** if you need more space in reporting the Local Option Tax. See Municipalities Sales and Use Tax Rates by County (Form ST-524) located in this booklet.

**ST-14: CLAIM FOR REFUND**

If you have overpaid your sales/use tax on your return, you should file a claim for refund in the form of a letter or by using the enclosed form ST-14, Claim for Refund, and file amended (corrected) figures for the periods requested. **Do not take a credit on the sales and use tax return for any overpayments.** The claim for refund should specify: the name, address, and telephone number of the taxpayer or contact person; the appropriate taxpayer identification number(s); the tax period or date for which the tax was paid; the nature and kind of tax paid; the amount which is claimed as erroneously paid; a statement of facts and documentation supporting the refund position; a statement outlining the reasons for the claim, including any law or other authority upon which you rely; and any other relevant information that the Department may reasonably require.

**ST-8A: RESALE CERTIFICATE**

The resale certificate form is used by retailers (purchasers) to purchase tax-free at wholesale items that are to be resold. This certificate is extended by the purchaser to the seller who maintains the certificate on file as evidence that the sales transaction is not subject to the tax. It is not required that the form ST-8A be used as long as the certificate presented to the seller contains the purchaser's name, address, and retail sales tax license number. Also, it is not necessary that a certificate be extended each time a sale is made. A resale certificate should not be used by a retailer to purchase items for their own use.

**C-278: ACCOUNT CLOSING FORM**

When closing or selling your business, you are required by law to return your sales and use tax license to the Department of Revenue indicating the date of closing. Complete Form C-278 when closing your business. You must file all returns and pay all taxes due. If you sell your business, the new owner will not be issued a new license until taxes due for that location have been paid. A change in ownership will require the new owner to complete a form SCDOR-111, Tax Registration Application, and remit the appropriate license tax. The SCDOR-111 is available on our website at [www.sctax.org](http://www.sctax.org).

**SC8822: CHANGE OF NAME/ADDRESS/BUSINESS LOCATION**

Any change of location requires that written notification be sent to the Department of Revenue by submitting form SC8822.

# SAMPLE INFORMATION FOR RETURN AND WORKSHEET

(Rev. 8/31/11)

① CAROLINA GROCERY & CONVENIENCE STORE  
 ② 125 CAROLINA DRIVE  
 ALL AMERICA, USA 99999-9999

③ RETAIL LICENSE NO.: 047-12345-6 LOCATION: FLORENCE COUNTY WITH CAPITAL  
 PROJECTS TAX AND LOCAL OPTION, LAKE CITY (CODE: 2470).  
 ④ FEI/SSN: 12-3456789

## SALES AND PURCHASES FOR MARCH 2012 ⑤ (Including Food Sales)

Total Gross Proceeds of Sales	⑦ \$145,000.00
Out-Of-State Purchases Subject to Use Tax	⑧ 2,000.00
<b>TOTAL</b>	<b>⑨ \$147,000.00</b>

### SUMMARY OF TAXABLE AND NON-TAXABLE SALES AND PURCHASES FOR A LOCATION IN A COUNTY WITH LOCAL OPTION AND CAPITAL PROJECTS TAXES

SALES SUBJECT TO SALES TAX:	SALES SUBJECT TO:		SALES SUBJECT TO:	
	STATE TAX	LOCAL TAX	STATE TAX EXEMPTION:	LOCAL TAX EXEMPTION:
Food Items which are Purchased with USDA Food Coupons	0.0	0.0	25,000 ⑪	25,000
Food Items Eligible for Purchase w/USDA Food Coupons (Not with Coupons) *See New Information Page for Additional Information.	0.0	97,000	97,000 ⑬	0.0
Sales to the Federal Government	0.0	0.0	5,000 ⑩	5,000
All Other Sales and Purchases	20,000	20,000	0.0	0.0
<b>Total Sales</b>	<b>20,000</b> ⑮	<b>117,000</b> ⑫	<b>127,000</b> ⑭	<b>30,000</b>

**Note:** Local taxes imposed are in addition to the state tax.

**The example illustrated is for a TIMELY FILED return for a MONTHLY FILER.**

1350



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

STATE SALES AND USE TAX RETURN

Mail To: SC Department of Revenue Sales Tax Return Columbia, SC 29214-0101

ST-3 (Rev. 7/12/11) 5001

If the business is closed permanently, please complete the form C-278 (a copy is enclosed in the Sales Tax Booklet) and return the license. This is a scannable form, which MUST be completed in black ink only.

Check if your address changed and make corrections below.

If the area below is blank, fill in name, address, SSN or Federal Identification No.

FEIN SID NO. 12-3456789

CAROLINA GROCERY & CONVENIENCE STORE 125 CAROLINA DRIVE

ALL AMERICA, USA 99999-9999

RETAIL LICENSE OR USE TAX REGISTRATION

047-12345-6

FOR OFFICE USE ONLY

FOR FIELD USE ONLY

03-12

APRIL 20, 2012

Period Ended

File Return On or By

File Electronically at www.sctax.org DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM. To apply for refunds, see ST-14.

STOP COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

SALES AND USE TAX

USE BLACK INK ONLY

- 1. Gross Proceeds of Sales, Rentals, Use Tax and Withdrawals for Own Use
2. Total Amount of Deductions
3. Net Taxable Sales
4. Tax: Multiply Line 3 x 6% (.06)
5. Taxpayer's Discount
6. Sales and Use Tax Net Amount Payable
7. Penalty, Interest
8. Total Sales and Use Tax Due

6%

CLIP CHECK HERE

ADDITIONAL TAX FROM ST-389

Only complete this section if local taxes are applicable to your sales or purchases.

REMINDER: ST-389 must be completed and attached for all additional taxes.

If this section does not apply, go to line 10.

- 9. Total Taxes Due
10. TOTAL AMOUNT DUE

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return.

For questions regarding this form, call (803) 898-5788.

Internet/E-mail Address:

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

Taxpayer's Signature Owner, Partner or Title Daytime Phone Number Date

SAMPLE RETURN DO NOT MAIL



**SALES AND USE TAX WORKSHEET**

③ 047-12345-6

Retail License or Use Tax Registration Number

6%

⑤ 03-12

Period Ended MM/YY

**1. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use**

1. ⑦ 145,000

**2. Out-of-State Purchases Subject to Use Tax**

2. ⑧ 2,000

**3. Total** (Add lines 1 and 2. Enter here and on line 1 on front of return.)

3. ⑨ 147,000

If local tax is applicable, enter the 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 Form ST-389 (local sales tax worksheet.)

**4. Sales and Use Tax Allowable Deductions** (Itemize by Type of Deduction and Amount of Deduction)

Column A Type of Deduction	Column B Amount of Deduction
a. *Sales Exempt During "Sales Tax Holiday" in August	▶ \$ _____
b. **Sales over \$100.00 delivered onto Catawba Reservation	\$ _____
Sales to Federal Government	\$ _____ 5,000 ⑩
Food items purchased with USDA food coupons	\$ _____ 25,000 ⑪
Sales of unprepared foods	\$ _____ 97,000 ⑬
_____	\$ _____
_____	\$ _____

SAMPLE  
RETURN  
DO NOT  
MAIL

**5. Total Amount of Deductions** (Enter total of Column B here and on line 2 on front of return.) 5. < \_\_\_\_\_ 127,000 > ⑭

**6. Net Sales and Purchases** (Line 3 minus 5 should agree with line 3 of ST-3.) 6. \_\_\_\_\_ 20,000 ⑮

**\*Sales Exempt During "Sales Tax Holiday"**

If your business sells clothing, clothing accessories, footwear, school supplies, computers, printers and printer supplies, computer software, bath wash cloths, blankets, bed spreads, bed linens, sheet sets, comforter sets, bath towels, shower curtains, bath rugs and mats, pillows and pillow cases, South Carolina's "Sales Tax Holiday" may impact your business. This three-day sales tax exemption will occur on the first Friday, Saturday and Sunday in August.

During this time period, the 6% State sales and use tax and any applicable local sales and use tax will not be imposed on sales of qualifying items.

**Sales of qualified items during the exemption period should be taken as a deduction on your tax return. The deduction should be labeled "sales tax holiday". A Policy Document with the official list of holidays and exempt items is available on our Internet website: [www.sctax.org](http://www.sctax.org) > Law and Policy: Dept. Advisory Opinions > An Alphabetical Index of Advisory Opinions > Sales, Use, Accommodations & Casual Excise Taxes.**

**\*\*Catawba Tribal Sales-** (See Chart on back of ST-389 for further explanation)

The Tribal Sales Tax is imposed on the delivery of tangible personal property onto the reservation by retail locations in South Carolina when the sale is greater than \$100. If the sale (delivery on the reservation) is \$100 or less, then the Tribal Sales Tax does not apply and only the 6% State sales tax applies (not local taxes). The Tribal Sales Tax is also imposed on the delivery of tangible personal property on the reservation by retail locations located on the reservation, regardless of the amount of the sale. The Tribal Sales Tax is not imposed on deliveries onto the reservation by retail locations located outside of South Carolina and registered with the Department to collect the State tax; however, these deliveries are subject to the 6% state use tax (not local taxes).

Sales subject to the Catawba Tribal Sales Tax must be included with all other sales in gross proceeds on Line 1 of worksheet on the ST-3 form but are deducted on Line 4b of the ST-3 worksheet and included on Line 1 on the ST-389 local tax worksheet. Remember, individual sales made onto the reservation of \$100 or less by retailers located off the reservation are subject to the State sales tax and would not be deducted in this manner.



For Tax Periods 10-1-11 and after

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**SCHEDULE FOR LOCAL TAXES**

(Attach to form ST-3, ST-388, ST-403, ST-455 and ST-501 when filed.)

**ST-389**  
(Rev. 9/28/11)  
5063  
For Tax Periods  
**10-1-11 and after**

CAROLINA GROCERY & CONVENIENCE STORE <sup>1</sup> Retail License or Use Tax  
Registration Number 047-12345-6 <sup>3</sup>

Business Name  
Period ended 03-12 <sup>5</sup> Page \_\_\_\_\_ of \_\_\_\_\_

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

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
<b>1. CAPITAL PROJECT TAX</b>	34-2726	(A)	(B)	(C)	(D)
AIKEN	1002	x 1% =	-	=	
ALLENDALE	1003	x 1% =	-	=	
CHESTER	1012	x 1% =	-	=	
FLORENCE <sup>6</sup>	1021	<sup>12</sup> 117,000.00 x 1% =	1170.00	23.40	1146.60
GREENWOOD	1024	x 1% =	-	=	
HORRY	1026	x 1% =	-	=	
LANCASTER	1029	x 1% =	-	=	
NEWBERRY	1036	x 1% =	-	=	
ORANGEBURG	1038	x 1% =	-	=	
SUMTER	1043	x 1% =	-	=	
YORK	1046	x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	

SAMPLE RETURN  
DO NOT MAIL

All pages of ST-389 must be submitted.

# 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](http://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. 9 147,000.00

**2. Local Tax Allowable Deductions**

SAMPLE RETURN  
DO NOT MAIL

Column A Type of Deduction	Column B Amount of Deduction
a. Catawba Sales less than \$100.00	\$ _____
b. Sales Not Subject to Local Tax	\$ _____
Sales to Federal Government	\$ 5,000.00 <u>10</u>
Food Items purchased w/USDA food coupons	\$ 25,000.00 <u>11</u>
_____	\$ _____
_____	\$ _____

3. **Total Amount of Deductions:** Enter the Total Allowable Deductions from Column B. 3. 30,000.00

4. **Net Sales and Purchases:** (Line 1 minus line 3.) 4. 12 117,000.00  
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.

All pages of ST-389 must be submitted.

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

CAROLINA GROCERY & CONVENIENCE STORE 1 Retail License or Use Tax  
 Business Name Registration Number 047-12345-6 3  
 Period ended 03-12 5 Page \_\_\_\_\_ of \_\_\_\_\_

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
--------------------------------	------	--------------------	-----------	----------	---------------------------

**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% =	-	=	_____

SAMPLE RETURN  
DO NOT MAIL

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

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

CAROLINA GROCERY & CONVENIENCE STORE 1 Retail License or Use Tax  
 Business Name Registration Number 047-12345-6 3  
 Period ended 03-12 5 Page \_\_\_\_\_ of \_\_\_\_\_

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
--------------------------------	------	--------------------	-----------	----------	---------------------------

**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% =	_____ -	_____ =	_____

SAMPLE RETURN  
DO NOT MAIL

**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.  
 ST-389, page 4 of 8



LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 9/2/11)

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

SAMPLE RETURN  
DO NOT MAIL

**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.

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

CAROLINA GROCERY & CONVENIENCE STORE 1 Retail License or Use Tax  
 Business Name Registration Number 047-12345-6 3  
 Period ended 03-12 5 Page \_\_\_\_\_ of \_\_\_\_\_

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
<b>7. TOURISM DEVELOPMENT TAX</b>	34-2740	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
MYRTLE BEACH	2615	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% =	-	=	

SAMPLE RETURN  
DO NOT MAIL

**SUMMARY: Complete all pages of the ST-389 first, then enter totals here.**

- 1. Add Column A from pages 1, 3, 4, 5, 7 and all ST389-A's. .... 1
- 2. Add Column B from pages 1, 3, 4, 5, 7 and all ST389-A's..... 2 2340.00
- 3. Add Column D from pages 1, 3, 4, 5, 7 and all ST389-A's ..... 3  2293.20
- 4. Penalty \_\_\_\_\_ Interest \_\_\_\_\_ OFFICE USE ONLY: \_\_\_\_\_ 4
- 5. Total (Add lines 3 and 4) ..... 5  2293.20  
 Enter amount on line 9 of ST-3, ST-388, ST-455 or line 17 of ST-403 and ST-501.

**NOTE:** Other counties may adopt local taxes at a later date.  
 For answers to questions pertaining to completing this form, please call (803) 898-5788.

**Mail to: Department of Revenue, Sales Tax, Columbia, SC 29214-0101**  
**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 <b>within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.</b>	State Tax Only	*6%	*6%
*Retailers located <b>outside the state (registered with DOR) making a sale (delivery) on the reservation</b>	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.

SAMPLE RETURN  
DO NOT MAIL

All pages of ST-389 must be submitted.

page 8 of 8

50638055

# STEP-BY-STEP INSTRUCTIONS FOR ST-3

Please read this section before completing your form.

ST-3 I (Rev. 7/12/11) 5218



All entries must be typed or hand printed, clearly and legibly. If using a **non-preprinted form**, see the Filing Requirements sub-section (State Sales and Use Tax Return) under **Essential Information** for instructions.

If you have a retail license or a use tax registration, you are **required to file** a tax return **even if there is NO TAX DUE** for the period. For zero returns, see Business Tax Telefile instructions.

WHEN FILING "NO SALES" RETURNS, please enter **zeroes** on lines 1 and 3 only on the ST-3.

**COMPLETE THE SALES AND USE TAX WORKSHEET ON THE BACK OF THE ST-3 BEFORE MAKING ENTRIES ON LINES 1 THROUGH 8.**

**IMPORTANT:** If it is determined that no entry is needed on a line (other than lines 1 and 3), PLEASE LEAVE LINE BLANK. Do not write on the lines that do not pertain to you.

## STEP 1

## COMPLETING THE SALES AND USE TAX WORKSHEET

### SALES AND USE TAX WORKSHEET INSTRUCTIONS LINES 1 through 6

**Line 1: Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use** Enter the total amount of all sales (taxable and nontaxable), leases and/or rentals of tangible personal property made by the business for the reporting period. Nontaxable sales are to be deducted on line 5. **DO NOT INCLUDE THE AMOUNT OF SALES TAX COLLECTED.**

You must also report purchases of tangible personal property (merchandise, equipment, etc.) purchased tax free at wholesale, but used by you and/or your employees. When purchasing merchandise out-of-state, there may be circumstances when additional tax is due. To determine if you owe additional tax, contact the South Carolina Department of Revenue (SCDOR).

**Line 2: Out-of-State Purchases Subject to Use Tax** Enter the total purchases of tangible personal property purchased from an out-of-state retailer who did not collect South Carolina use tax. If the tax rate in your county is greater than the tax rate paid out-of-state, contact SCDOR for additional information.

**Line 3: Total** Add lines 1 and 2. Enter total here and on line 1 on the front of ST-3. If local tax is applicable enter total amount on line 1 of ST-389 worksheet.

**Line 4: Sales and Use Allowable Deductions** The state sales and use tax law provides several deductions (exemptions and exclusions) for sales and use tax purposes. There are full and partial deductions for state sales and use tax. Before any deductions may be itemized (claimed as non taxable on line 4) on your state sales and use tax return, the gross proceeds of sales must be reported on the state tax return (ST-3) worksheet (lines 1 and 2). To claim a deduction on the state tax return, it should be identified as type of deduction and the dollar amount.

The list below is used to identify some of the items that may be shown as a deduction.

#### Examples of Allowable Deductions: (Not all inclusive)

Sales for resale  
Out-of-state sales

Exemptions:

Manufacturing  
Agriculture

Federal Government

Medicine and prosthetic devices **(by prescription)**

Diabetic Supplies **(by written authorization)**

Gasoline sales

Installation charges **(separately stated on invoice)**

Trade-ins

Excess over tax cap

Manufactured Home **(35% of exemption)**

Food purchased with food stamps

Sales Tax Holiday exempt sales

1% tax reduction for purchases made by individuals age 85 or older **(1% tax reduction does not apply to local tax calculations)**

Unprepared food eligible to be purchased with USDA food coupon **(local tax applies if not specifically exempted by the local tax)**

You are required to maintain records that will support all deductions claimed on this return. **A further explanation of deductions is available by obtaining a copy of the South Carolina Sales and Use Tax Code of Laws by contacting the Department's Main Office, the Taxpayer Service Centers or visit our website: [www.sctax.org](http://www.sctax.org)>Law and Policy.**

Note: Sales that are exempt from the state sales and use tax rate are generally exempt from the local tax rate. However, it is important to note that certain amounts itemized as a state sales tax deduction on line 4 and subtracted on line 5 of the state tax worksheet (reverse side of ST-3) may be subject to a local tax since the local tax may not specifically provide such an exemption. [For instance: 1% of the state sales tax and use rate for individuals age 85 or older is excluded from the state sales and use tax calculations. Therefore, an amount which is equivalent to 1% of gross proceeds of sales to such an individual is allowed as a deduction from gross proceeds of sales for state sales and use tax purposes. However, the total amount (gross proceeds of sale) of such a sale is subject to all applicable local sales and use taxes since the local taxes have no such exemption.] See ST-389 instruction for additional information if local taxes are applicable.

Sales of unprepared foods are exempt from the State sales and use tax rate and must be entered here. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. As a result, sales that are subject to a local tax must be entered on line 1 of Form ST-389 (local sales tax worksheet).

**Line 5: Total Amount of Deductions** Enter the total of Column B here and on line 2 on front of ST-3.

**Line 6: Net Sales and Purchases** Line 3 minus line 5. Total should agree with line 3 on front of ST-3.

**STEP 2****ST-3 - CALCULATION OF 6% SALES AND USE TAX**

**IMPORTANT:** If it is determined that no entry is needed on a line, **PLEASE LEAVE LINE BLANK**. Do not write on the lines that do not pertain to you.

**Line 1 Gross Proceeds of Sales** Enter the gross proceeds of sales, rentals, use tax and withdrawals of inventory for own use. Enter the total from line 3 of your worksheet. Do **not** include sales tax collected in this amount.

**Line 2 Total Amount of Deductions** Enter the total amount of deductions from line 5 of your worksheet.

**Line 3 Net Taxable Sales** Line 1 minus line 2.

**Line 4 Tax** Multiply line 3 x 6% (.06).

**Line 5 Taxpayer's Discount** A taxpayer's discount may be claimed when the return is filed and the tax due is paid in full on or before the due date of the return. **No discount** is allowed if the return **or** payment is received after the due date. The discount is computed as follows:

If your combined tax liability (line 4, ST-3 and line 2, Column B, page 7 of 8 of ST-389) is less than \$100, the discount rate is 3% (.03) of line 4. If the total is \$100 or more, the discount rate is 2% (.02) of line 4. Deduct this amount from line 4.

**Note:** Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales/use and local taxes. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state retailers who cannot be required to register for sales and use tax but who voluntarily register to collect and remit the tax. However, you must receive prior approval from the Department of Revenue for the \$10,000 discount.

**Line 6 Sales and Use Tax Net Amount Payable** Line 4 minus 5.

**Line 7 Penalty and Interest** Enter the total of Penalty and Interest, using instructions below or visit our website: [www.sctax.org](http://www.sctax.org) and click on **P and I Calculator** (under Taxes and Licenses).

**PENALTY FOR FAILURE TO FILE A RETURN:** Five percent (.05) of the amount of tax due (from line 4 on the front of the return) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) of the amount of tax due.

**PENALTY FOR FAILURE TO PAY TAX DUE:** The penalty is one-half of one percent (.005) of the amount of tax due (the total of line 4 on the front of the return) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) of the amount of tax due. The penalty for failure to file and pay must be combined and entered as a total on line 7.

**INTEREST:** Interest is assessed in accordance with Sections 6621 and 6622 of the Internal Revenue Code. Rates are based on the prime rate, subject to change quarterly and are compounded daily.

**Line 8 Total Sales and Use Tax** Enter the total of lines 6 and 7.

**STEP 3****ST-3 - ENTERING TAX FROM ST-389**

**REMINDER:** ST-389 must be completed and attached for all additional taxes. If this section does not apply, go to line 10 of the ST-3.

**Line 9 Total Taxes Due** (From Column D, line 5, page 7 of 8 of form ST-389)

**STEP 4****ST-3 - DETERMINE TOTAL AMOUNT DUE**

**Line 10 TOTAL AMOUNT DUE** Add lines 8 and 9.

**STEP 5****ST-3 - SIGNATURE**

Sign and date your return.

**DON'T FORGET** - Returns are past due if postmarked after the 20th of the month.

If you are not using preprinted forms and it is necessary to use blank forms, be sure to include your Social Security Number or Federal Employer Identification Number in the space provided on the form.

# STEP-BY-STEP INSTRUCTIONS FOR ST-389

Please read this section before completing your form.

ST-389 I (Rev. 9/28/10) 5220



The ST-389 form is used to report different types of local sales and use taxes which must be reported by county and municipality or must be reported only by county or only by municipality, etc.

When completing the ST-389 form, all entries must be typed or hand printed, clearly and legibly. If using a **non-preprinted form**, see the introduction section under **Essential Information** for instructions.

**COMPLETE THE SALES AND USE TAX WORKSHEET ON THE BACK OF THE APPLICABLE STATE TAX FORM (ST-3, ST-388, ST-403, ST-455 OR ST-501) BEFORE MAKING ENTRIES ON THE ST-389.**

If you have a retail license or a use tax registration, you are **required to file** a tax return **even if** there is **NO TAX DUE** for the period. For zero returns, see Business Tax Telefile instructions.

WHEN FILING "NO SALES" RETURNS, please enter **zeroes** on Form ST-389 for the county/municipality or jurisdiction of your business location.

**IMPORTANT:** If it is determined that no entry is needed on a line, PLEASE LEAVE LINE BLANK. Do not write on the lines that do not pertain to you.

## STEP 1

## ST-389 - INSTRUCTIONS FOR COMPLETING FORM ST-389

### DOES LOCAL TAX APPLY AND IS THIS FORM APPLICABLE?

The Form ST-389 is required to be filed with the appropriate state sales and use tax return (ST-3, ST-388, ST-403, ST-455 or ST-501) if:

- The retailer is located in a jurisdiction (county or municipality, etc.) that imposes a local tax or
- The retailer is delivering into a jurisdiction (county or municipality, etc.) with a local tax and has connection sufficient with the jurisdiction (county or municipality, etc.) of delivery to require remittance of the tax. (For example: (1) the retailer shipping into a jurisdiction using his own vehicles (2) the retailer has an agent or employee operating within the jurisdiction (3) the retailer is shipping into the jurisdiction 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 jurisdiction of delivery or advertises via advertising media located in the jurisdiction or outside the jurisdiction but which has coverage within the jurisdiction of delivery.)

For more information relating to circumstances in which a retailer must remit a local tax on behalf of a local jurisdiction (county, municipality, etc.), request SC Revenue Ruling #09-9 or visit our website at [www.sctax.org](http://www.sctax.org).

If this does not apply, return to appropriate state tax form and complete tax computation.

### ST-389 WORKSHEET INSTRUCTIONS

Complete the worksheet section of the ST-389 form when reporting amounts subject to a local tax or tribal sales tax, if you sold, purchased or delivered property for use in a county or jurisdiction with a local tax. The worksheet is to assist you in determining the proper amount required to be allocated on Form ST-389.

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

**Line 2 Local Tax Allowable Deductions:** Enter deductions here which are exempt or not subject to local taxes or a tribal sales tax. All deductions should be itemized under Column A, with the deduction amount shown in Column B.

Certain transactions are subject to the state's sales and use tax rate, but are exempt from the local sales and use tax rate. Some examples are:

- Deliveries to local jurisdictions (county, municipality, etc.) without local tax
- Quarterly and annual filers remitting tax on the first reporting period after the implementation date may use the worksheet to calculate the amounts not subject to the local tax
- Sales subject to the \$300 maximum tax. (i.e. automobiles, manufactured homes, etc.)

Before claiming a deduction on the ST-389 worksheet, the exemptions relating to a particular local tax or the tribal tax should be reviewed since it may differ from the state tax exemptions claimed (for instance: If a deduction was itemized on the state tax return worksheet for the 1% state tax rate reduction for individuals age 85 or older, the amount itemized as a deduction on the state tax return worksheet would not be applicable as a deduction on the ST-389 worksheet line 2.)

Sales of unprepared foods are exempt of 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. As a result, sales of unprepared foods that are subject to a local tax must be included on the Form ST-389 (local sales tax worksheet). The list above is not a complete listing of Local Tax exemptions. You may contact the South Carolina Department of Revenue at (803) 898-5709 for additional information, if you have questions regarding these exemptions.

Note: There are various types of local sales and use taxes which are imposed in addition to state sales and use tax. Some local taxes may provide the same exemptions, while others may be different. As a result, you should examine the amounts reported for a particular local tax before reporting the net taxable amount for a particular local tax. To obtain an updated list of the various counties which impose local taxes and the specific exemptions applicable to each, you should visit our website [www.sctax.org](http://www.sctax.org) and inquire under Law and Policy through the information link > **Department Advisory Opinions** > Sales, Use, Accommodations, and Casual Excise Tax > Local Taxes Collected by DOR (on the index) to obtain this information.

**Line 3 Total Amount of Deductions:** Enter the total allowable deductions from Column B.

**Line 4 Net Sales and Purchases:** Line 1 minus line 3. Total should agree with Column A, line 1, page 7 of 8 of form ST-389.

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.

Do not take credits on this form. **(See ST-14: Claim for Refund form which is located in your booklet and discussed on the Essential Information section found in your booklet.)**

**STEP 2**

**INSTRUCTIONS FOR COMPLETING FORM ST-389, pages 1, 3, 4, 7**

The Form ST-389 is a multi-part form with Capital Projects reported on page 1, School District taxes reported on page 3; and Transportation, and Catawba Sales Tax reported on page 4. The county names and codes for these taxes are preprinted only on pages 1, 3 and 4. Local Option taxes are required to be reported on page 5. Use only the codes listed on page 6 of Form ST-389 to report the location(s) subject to the local option tax. Page 7 is used to report the Tourism Development Tax. The municipality name and code is preprinted on this page.

If you do not have a pre-printed form, please enter the business name and address, retail license or registration number and the period ended as shown on Form ST-3, ST-388, ST-403, ST-455 or ST-501 to which this schedule must be attached.

Use instructions below to complete Columns A, B, C, and D for reporting special local taxes listed on pages 1, 3, 4 and 7 of ST-389.

**CALCULATING LOCAL TAX ON ST-389**

**Column A Net Taxable Amount:** Enter net taxable sales or purchases made for each county or jurisdiction.

**Column B Local Tax:** Multiply Column A by the applicable tax rate and enter results in Column B for the applicable county or jurisdiction.

**Column C Discount:** A taxpayer discount may be claimed when the return is filed and tax is paid in full on or before the due date of the return. No discount is allowed if the return or payment is received after the due date. The discount is computed by multiplying the tax amount of Column B by the applicable discount rate **(Column B x Discount Rate - Use the same discount rate as used on line 5 of Form ST-3).**

**Note:** Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales/use and local tax. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state retailers who cannot be required to register for sales and use tax, but who voluntarily register to collect and remit the tax. However, you must receive prior approval from the Department of Revenue for the \$10,000 discount.

**Column D Net Amount After Discount:** (Column B minus Column C) Enter total in Column D for each applicable tax to be reported.

**STEP 3**

**INSTRUCTIONS FOR COMPLETING PAGE 5 LOCAL OPTION PORTION**

**Name of County or Jurisdiction:** Column A is used to identify a particular county or municipality where delivery takes place in a county with a local option tax. If your business reports a local option tax, you must use the municipality or county name and code that shows the location where the property is delivered within the county. A list of counties with the municipality names and codes can be found on page 6 of 8 of Form ST-389. Enter the name of the county or municipality and its code based upon sales or deliveries within a particular location or municipality.

**ONLY ONE ENTRY PER LINE IS ALLOWED.** If additional lines are needed, use the ST-389 A (Addendum) located in your booklet and our website [www.sctax.org](http://www.sctax.org).

**CALCULATING LOCAL OPTION TAX**

**Code:** Enter the code for the named county or municipality based upon codes identified on page 6 of the Form ST-389. Use instructions below to complete Columns A, B, C, and D for Local Option Tax.

**Column A - Net Taxable Amount:** Enter net taxable sales or purchases made for each county or municipality. Credits are not allowed to be taken on this form. **(See ST-14: Claim for Refund form which is located in your booklet and discussed on the Essential Information section found in your booklet).**

**Column B - Local Tax:** Multiply Column A by 1% (.01) and enter results in Column B for each county or municipality.

**Column C - Discount:** A taxpayer's discount may be claimed when the return is filed and the tax due is paid in full on or before the due date of the return. **No discount** is allowed if the return or payment is received after the due date. The discount is computed as follows: Column B times Discount Rate (Use the same discount rate as used on line 5 of applicable form).

**Note:** Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales/use and local tax. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state retailers who cannot be required to register for sales and use tax but who voluntarily register to collect and remit the tax. However you must receive prior approval from the Department of Revenue for the \$10,000 discount.

**Column D - Net Amount After Discount:** Column B minus Column C. Enter the results in Column D.

For additional entries, reproductions of page 5 are permissible or you may reproduce ST-389A located in the back of the booklet.

#### STEP 4

### DETERMINE TOTAL AMOUNT DUE

**Line 1:** Enter total of all net taxable sales listed in Column A of the ST-389 and ST-389-A if applicable, on line 1 on bottom of page 7. Be sure to include total of all entries from all pages.

**Line 2:** Add all local taxes due and enter total of Column B, on line 2 of page 7.

**Line 3:** Add all net amounts in Column D.

**Line 4:** Enter the total of Penalty and Interest, from calculations below or visit our website: [www.sctax.org](http://www.sctax.org)

**PENALTY FOR FAILURE TO FILE A RETURN:** The penalty is five percent (.05) of the amount of local tax due (on line 2) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) of the amount of tax due.

**PENALTY FOR FAILURE TO PAY TAX DUE:** The penalty is one-half of one percent (.005) of the amount of local tax due (on line 2) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) of the amount of tax due.

The penalty for failure to file and pay must be combined and entered as a total on line 4.

**INTEREST:** Interest is assessed in accordance with Sections 6621 and 6622 of the Internal Revenue Code. Rates are based on the prime rate, subject to change quarterly and are compounded daily.

**Line 5:** Add lines 3 and 4.

#### STEP 5

### ENTERING TAX FROM ST-389

Enter the total of Column D from line 5 on the applicable line of your state sales and use tax return as follows:

- Line 9 on front of ST-3, ST-388 and ST-455 or
- Line 17 on front of ST-403 and ST-501

Make a copy of the completed Form ST-389 for your records.

**REMINDER:** All pages of Form ST-389 must be attached to the appropriate state form.

**DON'T FORGET** - Returns are past due if postmarked after the 20th of the month.

If you are not using preprinted forms and it is necessary to use blank forms, be sure to include your Social Security Number or Federal Employer Identification Number in the space provided on the form.

1350



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

STATE SALES AND USE TAX RETURN

Mail To: SC Department of Revenue Sales Tax Return Columbia, SC 29214-0101

ST-3 (Rev. 7/12/11) 5001

If the business is closed permanently, please complete the form C-278 (a copy is enclosed in the Sales Tax Booklet) and return the license. This is a scannable form, which MUST be completed in black ink only.

Check if your address changed and make corrections below.

If the area below is blank, fill in name, address, SSN or Federal Identification No.

FEIN

SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR OFFICE USE ONLY

FOR FIELD USE ONLY

Period Ended

File Return On or By

File Electronically at www.sctax.org DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM. To apply for refunds, see ST-14.

USE BLACK INK ONLY



COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

SALES AND USE TAX

CLIP CHECK HERE



- 1. Gross Proceeds of Sales, Rentals, Use Tax and Withdrawals for Own Use
2. Total Amount of Deductions
3. Net Taxable Sales
4. Tax: Multiply Line 3 x 6% (.06)
5. Taxpayer's Discount
6. Sales and Use Tax Net Amount Payable
7. Penalty, Interest
8. Total Sales and Use Tax Due

6%

ADDITIONAL TAX FROM ST-389



Only complete this section if local taxes are applicable to your sales or purchases.

REMINDER: ST-389 must be completed and attached for all additional taxes.

If this section does not apply, go to line 10.

- 9. Total Taxes Due
10. TOTAL AMOUNT DUE

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return.

For questions regarding this form, call (803) 898-5788.

Internet/E-mail Address: [ ]

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

Taxpayer's Signature, Owner, Partner or Title, Daytime Phone Number, Date

# SALES AND USE TAX WORKSHEET

## 6%

\_\_\_\_\_  
Retail License or Use Tax Registration Number

\_\_\_\_\_  
Period Ended MM/YY

**1. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use** 1. \_\_\_\_\_

**2. Out-of-State Purchases Subject to Use Tax** 2. \_\_\_\_\_

**3. Total** (Add lines 1 and 2. Enter here and on line 1 on front of return.) 3. \_\_\_\_\_

If local tax is applicable, enter the 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 Form ST-389 (local sales tax worksheet.)

**4. Sales and Use Tax Allowable Deductions** (Itemize by Type of Deduction and Amount of Deduction)

Column A Type of Deduction		Column B Amount of Deduction
a. *Sales Exempt During "Sales Tax Holiday" in August	▶	\$ _____
b. **Sales over \$100.00 delivered onto Catawba Reservation		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____

**5. Total Amount of Deductions** (Enter total of Column B here and on line 2 on front of return.) 5. < \_\_\_\_\_ >

**6. Net Sales and Purchases** (Line 3 minus 5 should agree with line 3 of ST-3.) 6. \_\_\_\_\_

### \*Sales Exempt During "Sales Tax Holiday"

If your business sells clothing, clothing accessories, footwear, school supplies, computers, printers and printer supplies, computer software, bath wash cloths, blankets, bed spreads, bed linens, sheet sets, comforter sets, bath towels, shower curtains, bath rugs and mats, pillows and pillow cases, South Carolina's "Sales Tax Holiday" may impact your business. This three-day sales tax exemption will occur on the first Friday, Saturday and Sunday in August.

During this time period, the 6% State sales and use tax and any applicable local sales and use tax will not be imposed on sales of qualifying items.

**Sales of qualified items during the exemption period should be taken as a deduction on your tax return. The deduction should be labeled "sales tax holiday". A Policy Document with the official list of holidays and exempt items is available on our Internet website: [www.sctax.org](http://www.sctax.org) > Law and Policy: Dept. Advisory Opinions > An Alphabetical Index of Advisory Opinions > Sales, Use, Accommodations & Casual Excise Taxes.**

### \*\*Catawba Tribal Sales-

 (See Chart on back of ST-389 for further explanation)

The Tribal Sales Tax is imposed on the delivery of tangible personal property onto the reservation by retail locations in South Carolina when the sale is greater than \$100. If the sale (delivery on the reservation) is \$100 or less, then the Tribal Sales Tax does not apply and only the 6% State sales tax applies (not local taxes). The Tribal Sales Tax is also imposed on the delivery of tangible personal property on the reservation by retail locations located on the reservation, regardless of the amount of the sale. The Tribal Sales Tax is not imposed on deliveries onto the reservation by retail locations located outside of South Carolina and registered with the Department to collect the State tax; however, these deliveries are subject to the 6% state use tax (not local taxes).

Sales subject to the Catawba Tribal Sales Tax must be included with all other sales in gross proceeds on Line 1 of worksheet on the ST-3 form but are deducted on Line 4b of the ST-3 worksheet and included on Line 1 on the ST-389 local tax worksheet. Remember, individual sales made onto the reservation of \$100 or less by retailers located off the reservation are subject to the State sales tax and would not be deducted in this manner.





For Tax Periods 10-1-11 and after

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

SCHEDULE FOR LOCAL TAXES

(Attach to form ST-3, ST-388, ST-403, ST-455 and ST-501 when filed.)

ST-389

(Rev. 9/28/11)

5063

For Tax Periods  
10-1-11 and after

Retail License or Use Tax  
Registration Number \_\_\_\_\_

Business Name \_\_\_\_\_

Period ended \_\_\_\_\_ Page \_\_\_\_\_ of \_\_\_\_\_

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

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
<b>1. CAPITAL PROJECT TAX</b>	34-2726	(A)	(B)	(C)	(D)
AIKEN	1002	_____ x 1% =	_____ -	_____ =	_____
ALLENDALE	1003	_____ x 1% =	_____ -	_____ =	_____
CHESTER	1012	_____ x 1% =	_____ -	_____ =	_____
FLORENCE	1021	_____ x 1% =	_____ -	_____ =	_____
GREENWOOD	1024	_____ x 1% =	_____ -	_____ =	_____
HORRY	1026	_____ x 1% =	_____ -	_____ =	_____
LANCASTER	1029	_____ x 1% =	_____ -	_____ =	_____
NEWBERRY	1036	_____ x 1% =	_____ -	_____ =	_____
ORANGEBURG	1038	_____ x 1% =	_____ -	_____ =	_____
SUMTER	1043	_____ x 1% =	_____ -	_____ =	_____
YORK	1046	_____ 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 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](http://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
a. Catawba Sales less than \$100.00	\$ _____
b. Sales Not Subject to Local Tax	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**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.

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**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.

**All pages of ST-389 must be submitted.**

**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% =	- _____ =	_____
_____		_____ x 1% =	- _____ =	_____
_____		_____ x 1% =	- _____ =	_____

All pages of ST-389 must be submitted.

**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
--------------------------------	------	--------------------	-----------	----------	---------------------------

**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% =	_____ -	_____ =	_____
_____	_____	_____ 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.  
 ST-389, page 4 of 8



LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 9/2/11)

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

**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 <b>within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.</b>	State Tax Only	*6%	*6%
*Retailers located <b>outside the state (registered with DOR) making a sale (delivery) on the reservation</b>	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.





For Tax Periods 9-1-11 and after
STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
LOCAL OPTION ADDENDUM
(Attach to form ST-389)

ST-389A
(Rov. 9/9/11)
5135
For Tax Periods
9-1-11 and after

Retail License or Use Tax
Registration Number

Business Name

Period ended

Page of

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



\*If more space is needed, copy this form and change page numbers above.

List one entry per line.

Table with 6 columns: Name of County or Jurisdiction, Code, Net Taxable Amount, Local Tax, Discount, Net Amount After Discount. Includes sub-headers 6. LOCAL OPTION TAX, 34-2721, (A), (B), (C), (D). Rows contain 'x 1%' calculations.

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 9/9/11)

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

**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.



**Notice to Purchaser:** If a purchaser uses a resale certificate to purchase tangible personal property tax free which the purchaser knows is not excluded or exempt from the tax, then the purchaser is liable for the tax plus a penalty of 5% of the amount of the tax for each month, or fraction of a month, during which the failure to pay the tax continues, not exceeding 50% in the aggregate. This penalty is in addition to all other applicable penalties authorized under the law.

**SALES TAX** - A sales tax is imposed upon every person engaged or continuing within this state in the business of selling tangible personal property at retail.

**USE TAX** - A use tax is imposed on the storage, use, or other consumption in this state of tangible personal property purchased at retail for storage, use, or other consumption in this state.

**TANGIBLE PERSONAL PROPERTY** - "Tangible personal property" means personal property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also includes services and intangibles, including communication, laundry and related services, furnishing of accommodations and sales of electricity, and does not include stocks, notes, bonds, mortgages, or other evidences of debt.

**WITHDRAWAL FROM STOCK, MERCHANTS - (Regulation 117-309.17):** To be included in gross proceeds of sales is the money value of property purchased at wholesale for resale purposes and subsequently withdrawn from stock for use or consumption by the purchaser.

The value to be placed upon such goods is the price at which these goods are offered for sale by the person withdrawing them. All cash or other customary discounts which he would allow to his customers may be deducted; however, in no event can the amount used as gross proceeds of sales be less than the amount paid for the goods by the person making the withdrawal.

#### ADDITIONAL INFORMATION

- (1) A valid S.C. retail license number will look like the following: 040 -12345- 6  
Co. code - serial # - ck digit
- (2) **The following are examples of numbers which are not acceptable for resale purposes:** Social Security Numbers, Federal Employer Identification numbers and use tax numbers (example 040-88888-8). A South Carolina use tax number is simply for reporting of tax and not a retail license number; an "eight" (8) will always be the first digit in the serial number, the county code will be between 1 and 46.
- (3) Another state's resale certificate and number is acceptable in this State. Indicate the other state's number on the front when using this form.
- (4) A wholesaler's exemption number may be applicable in lieu of a retail license number. A South Carolina wholesaler's exemption number will have an (18) following the serial number or the word "wholesale."

**Note:** A copy of Form ST-8A, Resale Certificate, can be found at the Department's website ([www.sctax.org](http://www.sctax.org)). It is not required that Form ST-8A be used, but the information requested on the form is required on any resale certificate accepted by the seller. To receive forms by FAX ON DEMAND ORDERING: Call 1-800-768-3676 OR (in Columbia) 898-5320. For further information about the use of resale certificates, see SC Revenue Procedure #08-2.

1350



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**CLAIM FOR REFUND For Sales Tax and Related Sales Taxes**

**ST-14**  
(Rev. 8/31/10)  
5017

Mail to: SC Department of Revenue, Sales Office Audit, Columbia, SC 29214-0109

(See Instructions and Taxpayer's Bill of Rights on reverse side.)

Sales Tax Refund Amount Requested	
<b>To be completed by taxpayer</b>	
Type of Tax:	Amount Requested:
_____	_____
_____	_____
_____	_____

**Section I: Taxpayer Identification**

License or Registration No. \_\_\_\_\_ SSN or FEIN \_\_\_\_\_ SID# \_\_\_\_\_

Taxpayer Name \_\_\_\_\_

Attention To \_\_\_\_\_

Mailing Address \_\_\_\_\_

E-mail Address: \_\_\_\_\_

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

Period(s) Covered \_\_\_\_\_ Telephone: (Business) \_\_\_\_\_ (Home) \_\_\_\_\_

**Section II: Reason for Refund**

State all your reasons for claiming this refund and **attach supporting documentation.** (Add additional sheets if necessary.) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Corporation's Name (if applicable) \_\_\_\_\_

By \_\_\_\_\_ Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_

For Office Use Only	Refund Amount Granted			
	Tax Type	Tax Amount	Interest	Refund Amount
<b>ORDER FOR REFUND</b>	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

In accordance with the provisions of Section 12-54-25 and 12-54-85 of Chapter 54 of Title 12; Section 12-60-47 of Chapter 60 of Title 12 of the Code of Laws of South Carolina, 1976, as amended, a refund is hereby ordered for the following reasons:

\_\_\_\_\_  
\_\_\_\_\_

BY \_\_\_\_\_ TITLE \_\_\_\_\_ DATE ORDERED \_\_\_\_\_

APPROVED BY \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

## INSTRUCTIONS FOR ST-14

In order for us to verify this refund request and allow us to accurately calculate any applicable tax and interest due, provide the following supporting documentation when submitting this claim for refund:

- 1) Copy of exempt or resale certificate relevant to this claim for refund;
- 2) Amended returns by period initially reported; (note: use a blank ST-3 and write "Amended" at the top of the return. A blank form may be obtained in the sales tax booklet or downloaded from our website: [www.sctax.org](http://www.sctax.org)>forms and instructions);
- 3) A tax summary of sales/purchase invoices (not actual invoices), which pertain to this request by periods reported: (this summary should correspond to when the tax was paid on the original tax returns).

**NOTE:** The following are scenarios where an assignment of refund rights is required for sales and use tax purposes, (see code section 12-60-470).

A) Sales tax transactions: the seller must request the refund. However, the **purchaser** may request a refund provided there is an assignment of refund rights obtained from the seller.

B) Use tax transactions: the purchaser must request the refund. However, the **seller** may request a refund provided there is an assignment of refund rights from the purchaser. No assignment is necessary when the seller establishes that he has paid the tax and refunded the tax to the purchaser.

**The assigner should provide by period the amount(s) of tax paid on his/her original return relevant to this request.**

The department may also request additional information as deemed necessary to process the request.

### TAXPAYERS' BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

Mailing Address: S. C. Department of Revenue, Sales Office Audit, Columbia, SC 29214-0109

Forms by Fax: (800) 768-3676

Internet: [www.sctax.org](http://www.sctax.org)

Refund Inquiries: (803) 896-1370

### Taxpayer Service Centers

**Columbia Main Office:**  
301 Gervais Street  
P.O. Box 125  
Columbia, SC 29214  
Phone: 803-898-5000  
Fax: 803-898-5822

**Greenville Service Center:**  
545 N. Pleasantburg Drive  
Greenville, SC 29607  
Phone: 864-241-1200  
Fax: 864-232-5008

**Charleston Service Center:**  
One South Park Circle  
Suite 100  
Charleston, SC 29407  
Phone: 843-852-3600  
Fax: 843-556-1780

**Rock Hill Service Center:**  
Business and Technology Center  
454 South Anderson Road  
Suite 202  
P.O. Box 12099  
Rock Hill, SC 29731  
Phone: 803-324-7641  
Fax: 803-324-8289

**Florence Service Center:**  
1452 West Evans Street  
P.O. Box 5418  
Florence, SC 29502  
Phone: 843-661-4850  
Fax: 843-662-4876

**Myrtle Beach Office:**  
1330 Howard Parkway  
Myrtle Beach, SC 29577  
Phone: 843-839-2960  
Fax: 843-839-2964

Assistance may also be obtained at one of our "Satellite" office locations. "Satellite" locations and hours can be found at [www.sctax.org](http://www.sctax.org)>contact DOR> other locations.

#### Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 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 SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

#### The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.



# ACCOUNT CLOSING FORM

Mail to: South Carolina Department of Revenue, Registration Section, Columbia, SC 29214-0140.

Complete this form if the business is sold, closed permanently or no longer has employees and mail it to the address above. See back for instructions and spaces for additional closed accounts.

**IMPORTANT!!!**

**ALL INFORMATION, INCLUDING APPROPRIATE DATES, *MUST* BE RECEIVED TO PROPERLY CLOSE YOUR ACCOUNT. ONLY PROVIDE THE NINE DIGIT ACCOUNT NUMBER(S) ISSUED TO YOU BY THE DEPARTMENT OF REVENUE IN THE SPACES BELOW.**

Check applicable boxes and fill in the account number and date. **ONLY BOXES MARKED WILL BE CLOSED.**

- Sales (attach retail license) ..... File/Account # \_\_\_\_\_ Permanent Closing Date \_\_\_\_\_
- Withholding ..... File/Account # \_\_\_\_\_ Date of Final Pay Check \_\_\_\_\_
- Admission ..... File/Account # \_\_\_\_\_ Permanent Closing Date \_\_\_\_\_
- Property ..... File/Account # \_\_\_\_\_ Permanent Closing Date \_\_\_\_\_
- Use Tax ..... File/Account # \_\_\_\_\_ Permanent Closing Date \_\_\_\_\_
- Other ..... File/Account # \_\_\_\_\_ Permanent Closing Date \_\_\_\_\_

**CORPORATIONS: See information on next page.**

1. SSN OR FEIN:		2. SID (For Office Use Only):	
3. OWNER, PARTNERS OR CORPORATE NAME:		4. CONTACT TELEPHONE NUMBER: (     )	
5. NAME OF BUSINESS (DOING BUSINESS AS):			
6. PRESENT PHYSICAL LOCATION OF BUSINESS TO BE CLOSED/STREET ADDRESS:			
7. CITY	COUNTY	STATE	ZIP
8. PROVIDE A FORWARDING MAILING ADDRESS FOR THE BUSINESS TO BE CLOSED:			
9. CITY		STATE	ZIP
<b>If business has been sold, complete section below:</b>			
10. PURCHASER'S NAME:		11. TELEPHONE NUMBER: (     )	
12. PURCHASER'S OR NEW OWNER'S STREET ADDRESS:		13. EMAIL:	
14. CITY	COUNTY	STATE	ZIP

If you have any questions concerning the closing of your business or completion of this form, please call this office at 803-896-1350.

Must be the signature of owner, partner or corporate officer.

TAXPAYER'S SIGNATURE	OWNER, PARTNER OR TITLE	DATE
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# Instructions

- Failure to file all appropriate returns through the closing date may result in the issuance of notices/assessments by the Department of Revenue.
- Make sure that all applicable sections of the C-278 are accurately completed. Incomplete information will be returned.
- If closing a sales tax account, attach the retail license to this form.
- If closing more than one tax account use the spaces provided below or attach a sheet listing the type of tax account, current account number and closing date or final check date and business address.
- This form must be signed by an owner, partner or corporate officer.
- **You cannot use this form to close your corporate income tax account. To correctly dissolve (close) your corporate income tax account the following must be done:**

For Secretary of State purposes:

- (1) A domestic corporation must file the Articles of Dissolution with the Secretary of State.
- (2) A corporation other than a domestic corporation must file an Application to Surrender Authority to do Business with the Secretary of State.

Contact the Secretary of State for forms and/or questions by calling 803-734-2158.

For South Carolina Department of Revenue purposes:

- (3) The corporation must file a final tax return within 75 days after filing the Articles of Dissolution or Application to Surrender Authority to do Business. Your final return must include an I-349 Corporate Closing Schedule as well as a schedule showing the distribution of the assets to the stockholders. An extension of time to file may be obtained by filing Form SC1120-T prior to expiration of the 75 days.
- (4) The appropriate box in the upper right corner of the return should be marked in the space indicating the reason for the final return.

Type Tax	File/Account No.	Permanent Closing Date	Present Physical Location of Business to be Closed
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Mail to: SC Department of Revenue, Registration Section, Columbia, SC 29214-0140**

### Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 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 SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

### The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.





STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CHANGE OF NAME / ADDRESS / BUSINESS LOCATION

Please complete this form to notify the South Carolina Department of Revenue of a change of name / address and/or business location for an individual or business. Please print or type all information.

Check applicable box:

- Individual - Complete Part I
Business - Complete Part II
Both - Complete Part I and II

Part I - Individual Change of Name / Address

Effective Date

- 1. Name Social Security Number
2. Spouse's Name Social Security Number
3. Prior Name Email

(Complete Line 3 if you or your spouse changed last name due to marriage, divorce, etc.)

- 4a. Old Address 4b. Spouse's Old Address (if different from 4a.)

- 5. New Address 6. New Telephone Number (include Area Code)
7. County

Signature Spouse's Signature

Part II - Business Change of Name / Address / Location

SID #

Important - A change of ownership will require the business to register for new accounts. Account numbers must be listed before address changes can be made.

- 1. Address Change Applies To: Corporate, Sales\*, Withholding, Other
Account #

Effective Date:

\*A change to Sales Tax may require the return of your retail license (See Instructions on Reverse).

- 2. FEIN (if required by Internal Revenue Service)
3. New Business Name
4. Prior Business Name
5. Owner/Partner/Corporate Name (if different from 4)

Lines 6 and 7 should reflect the physical/street address of the business - no PO boxes.

- 6. New Business Address 7. Previous Business Address
Address, County, City, State, Zip

- 8. New Mailing Address 9. Previous Mailing Address
Address, City, State, Zip

- 10. Telephone after Date of Change Email

Telephone Number effective for all taxes? Yes No If not, provide other telephone numbers and specify applicable taxes.

(Continued on Back)

11. Business within Municipal Limits:  Yes  No If Yes, which City? \_\_\_\_\_

12. Description of Business Activity: \_\_\_\_\_

13. Location of Records (after Date of Change) for:

Sales	Withholding	Corporate
_____	_____	_____
_____	_____	_____
_____	_____	_____

14. Names of Business Owners/Partners/Officers - Social Security Number(s) Required for Owners/Partners:

Name	Social Security Number	Address	% Owned
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Signature of Owner/Partner/Officer: \_\_\_\_\_ Date: \_\_\_\_\_

### GENERAL INSTRUCTIONS

#### Part I - Individual:

1. Department records will be updated to reflect the change of address as soon as possible after receipt of this form. If you wish this change to be effective on a specific date, indicate the date.
2. Provide complete name and Social Security Number. This will enable the Department of Revenue to locate your records.
3. Complete prior name on Line #3. In the case of a legal name change enclose a copy of the document that indicates your marriage or divorce name change. Indicate full name used previously.
4. Signatures are required from each person affected by the change of address.

**MAIL TO: SC DEPARTMENT OF REVENUE, INCOME TAX, COLUMBIA, S.C. 29214-0015**

#### Part II - Business:

1. A change of ownership requires the new owner to register for all new tax accounts. Tax accounts cannot be transferred from one owner to another. The new owner will be required to complete a Business Tax Application, Form SCDOR-111.
2. The following location changes will require the issuance of a new Sales Tax Retail License:
  - A change in location from one county to another within South Carolina;
  - A change from an out-of-state location to a location within South Carolina; or
  - A change from a location within South Carolina to an out-of-state location.These changes require the return of your current license; a new license will be issued with the corrected information. Attach a copy of your current business license to this form.
3. **Provide the current South Carolina Account numbers for each account to which the change applies. Attach a separate sheet if needed.**
4. Provide the Federal Employer Identification Number (FEIN) and full name of the business as registered with the Department of Revenue. Any corporate name provided should be the same name registered with the South Carolina Secretary of State.
5. Lines 6 and 7 should reflect the actual physical address of the business. Do not use a post office box. The county for the location is required.
6. Line 12 should list a specific description of the business activity.
7. Line 13 should reflect the location of the books/records of the business. Provide the name of the person responsible for the care of the book/records.
8. Update the current owners/partners/officers of the business on Line 14.
9. The signature of an owner/partner/officer (or authorized representative) is required.

**MAIL TO: SC DEPARTMENT OF REVENUE, ATTN: LICENSE & REGISTRATION, COLUMBIA, SC 29214-0140**

#### Social Security Privacy Act Disclosure

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**ST-263-I**

(Rev. 2/24/11)

5166

**1% SALES AND LOCAL TAXES  
COMPUTATION SCHEDULE**

Price Range	Tax	Price Range	Tax
\$0.01	\$0.49	\$0.00	
\$0.50	\$1.49	\$0.01	
\$1.50	\$2.49	\$0.02	
\$2.50	\$3.49	\$0.03	
\$3.50	\$4.49	\$0.04	
\$4.50	\$5.49	\$0.05	
\$5.50	\$6.49	\$0.06	
\$6.50	\$7.49	\$0.07	
\$7.50	\$8.49	\$0.08	
\$8.50	\$9.49	\$0.09	
\$9.50	\$10.49	\$0.10	
\$10.50	\$11.49	\$0.11	
\$11.50	\$12.49	\$0.12	
\$12.50	\$13.49	\$0.13	
\$13.50	\$14.49	\$0.14	
\$14.50	\$15.49	\$0.15	
\$15.50	\$16.49	\$0.16	
\$16.50	\$17.49	\$0.17	
\$17.50	\$18.49	\$0.18	
\$18.50	\$19.49	\$0.19	
\$19.50	\$20.49	\$0.20	
\$20.50	\$21.49	\$0.21	
\$21.50	\$22.49	\$0.22	
\$22.50	\$23.49	\$0.23	
\$23.50	\$24.49	\$0.24	
\$24.50	\$25.49	\$0.25	
\$25.50	\$26.49	\$0.26	
\$26.50	\$27.49	\$0.27	
\$27.50	\$28.49	\$0.28	
\$28.50	\$29.49	\$0.29	
\$29.50	\$30.49	\$0.30	
\$30.50	\$31.49	\$0.31	
\$31.50	\$32.49	\$0.32	
\$32.50	\$33.49	\$0.33	
\$33.50	\$34.49	\$0.34	
\$34.50	\$35.49	\$0.35	
\$35.50	\$36.49	\$0.36	
\$36.50	\$37.49	\$0.37	
\$37.50	\$38.49	\$0.38	
\$38.50	\$39.49	\$0.39	
\$39.50	\$40.49	\$0.40	
\$40.50	\$41.49	\$0.41	
\$41.50	\$42.49	\$0.42	
\$42.50	\$43.49	\$0.43	
\$43.50	\$44.49	\$0.44	
\$44.50	\$45.49	\$0.45	
\$45.50	\$46.49	\$0.46	
\$46.50	\$47.49	\$0.47	
\$47.50	\$48.49	\$0.48	
\$48.50	\$49.49	\$0.49	
		\$49.50	\$0.50
		\$50.50	\$0.51
		\$51.50	\$0.52
		\$52.50	\$0.53
		\$53.50	\$0.54
		\$54.50	\$0.55
		\$55.50	\$0.56
		\$56.50	\$0.57
		\$57.50	\$0.58
		\$58.50	\$0.59
		\$59.50	\$0.60
		\$60.50	\$0.61
		\$61.50	\$0.62
		\$62.50	\$0.63
		\$63.50	\$0.64
		\$64.50	\$0.65
		\$65.50	\$0.66
		\$66.50	\$0.67
		\$67.50	\$0.68
		\$68.50	\$0.69
		\$69.50	\$0.70
		\$70.50	\$0.71
		\$71.50	\$0.72
		\$72.50	\$0.73
		\$73.50	\$0.74
		\$74.50	\$0.75
		\$75.50	\$0.76
		\$76.50	\$0.77
		\$77.50	\$0.78
		\$78.50	\$0.79
		\$79.50	\$0.80
		\$80.50	\$0.81
		\$81.50	\$0.82
		\$82.50	\$0.83
		\$83.50	\$0.84
		\$84.50	\$0.85
		\$85.50	\$0.86
		\$86.50	\$0.87
		\$87.50	\$0.88
		\$88.50	\$0.89
		\$89.50	\$0.90
		\$90.50	\$0.91
		\$91.50	\$0.92
		\$92.50	\$0.93
		\$93.50	\$0.94
		\$94.50	\$0.95
		\$95.50	\$0.96
		\$96.50	\$0.97
		\$97.50	\$0.98
		\$98.50	\$0.99
		\$99.50	\$1.00





STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**1.5% SALES AND LOCAL TAXES  
COMPUTATION SCHEDULE**

**ST-263-H**

(Rev. 2/24/11)

5161

Price Range	Tax	Price Range	Tax	Price Range	Tax	
\$0.01	\$0.33	\$0.00		\$67.67	\$68.33	\$1.02
\$0.34	\$0.99	\$0.01		\$68.34	\$68.99	\$1.03
\$1.00	\$1.66	\$0.02		\$69.00	\$69.66	\$1.04
\$1.67	\$2.33	\$0.03		\$69.67	\$70.33	\$1.05
\$2.34	\$3.00	\$0.04		\$70.34	\$70.99	\$1.06
\$3.01	\$3.66	\$0.05		\$71.00	\$71.66	\$1.07
\$3.67	\$4.33	\$0.06		\$71.67	\$72.33	\$1.08
\$4.34	\$5.00	\$0.07		\$72.34	\$72.99	\$1.09
\$5.01	\$5.66	\$0.08		\$73.00	\$73.66	\$1.10
\$5.67	\$6.33	\$0.09		\$73.67	\$74.33	\$1.11
\$6.34	\$7.00	\$0.10		\$74.34	\$74.99	\$1.12
\$7.01	\$7.66	\$0.11		\$75.00	\$75.66	\$1.13
\$7.67	\$8.33	\$0.12		\$75.67	\$76.33	\$1.14
\$8.34	\$9.00	\$0.13		\$76.34	\$76.99	\$1.15
\$9.01	\$9.66	\$0.14		\$77.00	\$77.66	\$1.16
\$9.67	\$10.33	\$0.15		\$77.67	\$78.33	\$1.17
\$10.34	\$11.00	\$0.16		\$78.34	\$78.99	\$1.18
\$11.01	\$11.66	\$0.17		\$79.00	\$79.66	\$1.19
\$11.67	\$12.33	\$0.18		\$79.67	\$80.33	\$1.20
\$12.34	\$13.00	\$0.19		\$80.34	\$80.99	\$1.21
\$13.01	\$13.66	\$0.20		\$81.00	\$81.66	\$1.22
\$13.67	\$14.33	\$0.21		\$81.67	\$82.33	\$1.23
\$14.34	\$15.00	\$0.22		\$82.34	\$82.99	\$1.24
\$15.01	\$15.66	\$0.23		\$82.00	\$83.66	\$1.25
\$15.67	\$16.33	\$0.24		\$83.67	\$84.33	\$1.26
\$16.34	\$17.00	\$0.25		\$84.34	\$84.99	\$1.27
\$17.01	\$17.66	\$0.26		\$85.00	\$85.66	\$1.28
\$17.67	\$18.33	\$0.27		\$85.67	\$86.33	\$1.29
\$18.34	\$18.99	\$0.28		\$86.34	\$86.99	\$1.30
\$19.00	\$19.66	\$0.29		\$87.00	\$87.66	\$1.31
\$19.67	\$20.33	\$0.30		\$87.67	\$88.33	\$1.32
\$20.34	\$20.99	\$0.31		\$88.34	\$88.99	\$1.33
\$21.00	\$21.66	\$0.32		\$89.00	\$89.66	\$1.34
\$21.67	\$22.33	\$0.33		\$89.67	\$90.33	\$1.35
\$22.34	\$22.99	\$0.34		\$90.34	\$90.99	\$1.36
\$23.00	\$23.66	\$0.35		\$91.00	\$91.66	\$1.37
\$23.67	\$24.33	\$0.36		\$91.67	\$92.33	\$1.38
\$24.34	\$24.99	\$0.37		\$92.34	\$92.99	\$1.39
\$25.00	\$25.66	\$0.38		\$93.00	\$93.66	\$1.40
\$25.67	\$26.33	\$0.39		\$93.67	\$94.33	\$1.41
\$26.34	\$26.99	\$0.40		\$94.34	\$94.99	\$1.42
\$27.00	\$27.66	\$0.41		\$95.00	\$95.66	\$1.43
\$27.67	\$28.33	\$0.42		\$95.67	\$96.33	\$1.44
\$28.34	\$28.99	\$0.43		\$96.34	\$96.99	\$1.45
\$29.00	\$29.66	\$0.44		\$97.00	\$97.66	\$1.46
\$29.67	\$30.33	\$0.45		\$97.67	\$98.33	\$1.47
\$30.34	\$30.99	\$0.46		\$98.34	\$98.99	\$1.48
\$31.00	\$31.66	\$0.47		\$99.00	\$99.66	\$1.49
\$31.67	\$32.33	\$0.48		\$99.67	\$100.33	\$1.50
\$32.34	\$32.99	\$0.49		\$100.34	\$100.99	\$1.51
\$33.00	\$33.66	\$0.50				
\$33.67	\$34.33	\$0.51				
\$34.34	\$34.99	\$0.52				
\$35.00	\$35.66	\$0.53				
\$35.67	\$36.33	\$0.54				
\$36.34	\$36.99	\$0.55				
\$37.00	\$37.66	\$0.56				
\$37.67	\$38.33	\$0.57				
\$38.34	\$38.99	\$0.58				
\$39.00	\$39.66	\$0.59				
\$39.67	\$40.33	\$0.60				
\$40.34	\$40.99	\$0.61				
\$41.00	\$41.66	\$0.62				
\$41.67	\$42.33	\$0.63				
\$42.34	\$42.99	\$0.64				
\$43.00	\$43.66	\$0.65				
\$43.67	\$44.33	\$0.66				
\$44.34	\$44.99	\$0.67				
\$45.00	\$45.66	\$0.68				
\$45.67	\$46.33	\$0.69				
\$46.34	\$46.99	\$0.70				
\$47.00	\$47.66	\$0.71				
\$47.67	\$48.33	\$0.72				
\$48.34	\$48.99	\$0.73				
\$49.00	\$49.66	\$0.74				
\$49.67	\$50.33	\$0.75				
\$50.34	\$50.99	\$0.76				
\$51.00	\$51.66	\$0.77				
\$51.67	\$52.33	\$0.78				
\$52.34	\$52.99	\$0.79				
\$53.00	\$53.66	\$0.80				
\$53.67	\$54.33	\$0.81				
\$54.34	\$54.99	\$0.82				
\$55.00	\$55.66	\$0.83				
\$55.67	\$56.33	\$0.84				
\$56.34	\$56.99	\$0.85				
\$57.00	\$57.66	\$0.86				
\$57.67	\$58.33	\$0.87				
\$58.34	\$58.99	\$0.88				
\$59.00	\$59.66	\$0.89				
\$59.67	\$60.33	\$0.90				
\$60.34	\$60.99	\$0.91				
\$61.00	\$61.66	\$0.92				
\$61.67	\$62.33	\$0.93				
\$62.34	\$62.99	\$0.94				
\$63.00	\$63.66	\$0.95				
\$63.67	\$64.33	\$0.96				
\$64.34	\$64.99	\$0.97				
\$65.00	\$65.66	\$0.98				
\$65.67	\$66.33	\$0.99				
\$66.34	\$66.99	\$1.00				
\$67.00	\$67.66	\$1.01				











STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**ST-263**

(Rev. 2/24/11)

5034

**5% SALES TAX COMPUTATION SCHEDULE**

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$0.11	\$0.20	\$0.01	\$12.70	\$12.89	\$0.64	\$25.30	\$25.49	\$1.27	\$37.90	\$38.09	\$ 1.90
\$0.21	\$0.40	\$0.02	\$12.90	\$13.09	\$0.65	\$25.50	\$25.69	\$1.28	\$38.10	\$38.29	\$ 1.91
\$0.41	\$0.60	\$0.03	\$13.10	\$13.29	\$0.66	\$25.70	\$25.89	\$1.29	\$38.30	\$38.49	\$ 1.92
\$0.61	\$0.80	\$0.04	\$13.30	\$13.49	\$0.67	\$25.90	\$26.09	\$1.30	\$38.50	\$38.69	\$ 1.93
\$0.81	\$1.09	\$0.05	\$13.50	\$13.69	\$0.68	\$26.10	\$26.29	\$1.31	\$38.70	\$38.89	\$ 1.94
\$1.10	\$1.29	\$0.06	\$13.70	\$13.89	\$0.69	\$26.30	\$26.49	\$1.32	\$38.90	\$39.09	\$ 1.95
\$1.30	\$1.49	\$0.07	\$13.90	\$14.09	\$0.70	\$26.50	\$26.69	\$1.33	\$39.10	\$39.29	\$ 1.96
\$1.50	\$1.69	\$0.08	\$14.10	\$14.29	\$0.71	\$26.70	\$26.89	\$1.34	\$39.30	\$39.49	\$ 1.97
\$1.70	\$1.89	\$0.09	\$14.30	\$14.49	\$0.72	\$26.90	\$27.09	\$1.35	\$39.50	\$39.69	\$ 1.98
\$1.90	\$2.09	\$0.10	\$14.50	\$14.69	\$0.73	\$27.10	\$27.29	\$1.36	\$39.70	\$39.89	\$ 1.99
\$2.10	\$2.29	\$0.11	\$14.70	\$14.89	\$0.74	\$27.30	\$27.49	\$1.37	\$39.90	\$40.09	\$ 2.00
\$2.30	\$2.49	\$0.12	\$14.90	\$15.09	\$0.75	\$27.50	\$27.69	\$1.38	\$40.10	\$40.29	\$ 2.01
\$2.50	\$2.69	\$0.13	\$15.10	\$15.29	\$0.76	\$27.70	\$27.89	\$1.39	\$40.30	\$40.49	\$ 2.02
\$2.70	\$2.89	\$0.14	\$15.30	\$15.49	\$0.77	\$27.90	\$28.09	\$1.40	\$40.50	\$40.69	\$ 2.03
\$2.90	\$3.09	\$0.15	\$15.50	\$15.69	\$0.78	\$28.10	\$28.29	\$1.41	\$40.70	\$40.89	\$ 2.04
\$3.10	\$3.29	\$0.16	\$15.70	\$15.89	\$0.79	\$28.30	\$28.49	\$1.42	\$40.90	\$41.09	\$ 2.05
\$3.30	\$3.49	\$0.17	\$15.90	\$16.09	\$0.80	\$28.50	\$28.69	\$1.43	\$41.10	\$41.29	\$ 2.06
\$3.50	\$3.69	\$0.18	\$16.10	\$16.29	\$0.81	\$28.70	\$28.89	\$1.44	\$41.30	\$41.49	\$ 2.07
\$3.70	\$3.89	\$0.19	\$16.30	\$16.49	\$0.82	\$28.90	\$29.09	\$1.45	\$41.50	\$41.69	\$ 2.08
\$3.90	\$4.09	\$0.20	\$16.50	\$16.69	\$0.83	\$29.10	\$29.29	\$1.46	\$41.70	\$41.89	\$ 2.09
\$4.10	\$4.29	\$0.21	\$16.70	\$16.89	\$0.84	\$29.30	\$29.49	\$1.47	\$41.90	\$42.09	\$ 2.10
\$4.30	\$4.49	\$0.22	\$16.90	\$17.09	\$0.85	\$29.50	\$29.69	\$1.48	\$42.10	\$42.29	\$ 2.11
\$4.50	\$4.69	\$0.23	\$17.10	\$17.29	\$0.86	\$29.70	\$29.89	\$1.49	\$42.30	\$42.49	\$ 2.12
\$4.70	\$4.89	\$0.24	\$17.30	\$17.49	\$0.87	\$29.90	\$30.09	\$1.50	\$42.50	\$42.69	\$ 2.13
\$4.90	\$5.09	\$0.25	\$17.50	\$17.69	\$0.88	\$30.10	\$30.29	\$1.51	\$42.70	\$42.89	\$ 2.14
\$5.10	\$5.29	\$0.26	\$17.70	\$17.89	\$0.89	\$30.30	\$30.49	\$1.52	\$42.90	\$43.09	\$ 2.15
\$5.30	\$5.49	\$0.27	\$17.90	\$18.09	\$0.90	\$30.50	\$30.69	\$1.53	\$43.10	\$43.29	\$ 2.16
\$5.50	\$5.69	\$0.28	\$18.10	\$18.29	\$0.91	\$30.70	\$30.89	\$1.54	\$43.30	\$43.49	\$ 2.17
\$5.70	\$5.89	\$0.29	\$18.30	\$18.49	\$0.92	\$30.90	\$31.09	\$1.55	\$43.50	\$43.69	\$ 2.18
\$5.90	\$6.09	\$0.30	\$18.50	\$18.69	\$0.93	\$31.10	\$31.29	\$1.56	\$43.70	\$43.89	\$ 2.19
\$6.10	\$6.29	\$0.31	\$18.70	\$18.89	\$0.94	\$31.30	\$31.49	\$1.57	\$43.90	\$44.09	\$ 2.20
\$6.30	\$6.49	\$0.32	\$18.90	\$19.09	\$0.95	\$31.50	\$31.69	\$1.58	\$44.10	\$44.29	\$ 2.21
\$6.50	\$6.69	\$0.33	\$19.10	\$19.29	\$0.96	\$31.70	\$31.89	\$1.59	\$44.30	\$44.49	\$ 2.22
\$6.70	\$6.89	\$0.34	\$19.30	\$19.49	\$0.97	\$31.90	\$32.09	\$1.60	\$44.50	\$44.69	\$ 2.23
\$6.90	\$7.09	\$0.35	\$19.50	\$19.69	\$0.98	\$32.10	\$32.29	\$1.61	\$44.70	\$44.89	\$ 2.24
\$7.10	\$7.29	\$0.36	\$19.70	\$19.89	\$0.99	\$32.30	\$32.49	\$1.62	\$44.90	\$45.09	\$ 2.25
\$7.30	\$7.49	\$0.37	\$19.90	\$20.09	\$1.00	\$32.50	\$32.69	\$1.63	\$45.10	\$45.29	\$ 2.26
\$7.50	\$7.69	\$0.38	\$20.10	\$20.29	\$1.01	\$32.70	\$32.89	\$1.64	\$45.30	\$45.49	\$ 2.27
\$7.70	\$7.89	\$0.39	\$20.30	\$20.49	\$1.02	\$32.90	\$33.09	\$1.65	\$45.50	\$45.69	\$ 2.28
\$7.90	\$8.09	\$0.40	\$20.50	\$20.69	\$1.03	\$33.10	\$33.29	\$1.66	\$45.70	\$45.89	\$ 2.29
\$8.10	\$8.29	\$0.41	\$20.70	\$20.89	\$1.04	\$33.30	\$33.49	\$1.67	\$45.90	\$46.09	\$ 2.30
\$8.30	\$8.49	\$0.42	\$20.90	\$21.09	\$1.05	\$33.50	\$33.69	\$1.68	\$46.10	\$46.29	\$ 2.31
\$8.50	\$8.69	\$0.43	\$21.10	\$21.29	\$1.06	\$33.70	\$33.89	\$1.69	\$46.30	\$46.49	\$ 2.32
\$8.70	\$8.89	\$0.44	\$21.30	\$21.49	\$1.07	\$33.90	\$34.09	\$1.70	\$46.50	\$46.69	\$ 2.33
\$8.90	\$9.09	\$0.45	\$21.50	\$21.69	\$1.08	\$34.10	\$34.29	\$1.71	\$46.70	\$46.89	\$ 2.34
\$9.10	\$9.29	\$0.46	\$21.70	\$21.89	\$1.09	\$34.30	\$34.49	\$1.72	\$46.90	\$47.09	\$ 2.35
\$9.30	\$9.49	\$0.47	\$21.90	\$22.09	\$1.10	\$34.50	\$34.69	\$1.73	\$47.10	\$47.29	\$ 2.36
\$9.50	\$9.69	\$0.48	\$22.10	\$22.29	\$1.11	\$34.70	\$34.89	\$1.74	\$47.30	\$47.49	\$ 2.37
\$9.70	\$9.89	\$0.49	\$22.30	\$22.49	\$1.12	\$34.90	\$35.09	\$1.75	\$47.50	\$47.69	\$ 2.38
\$9.90	\$10.09	\$0.50	\$22.50	\$22.69	\$1.13	\$35.10	\$35.29	\$1.76	\$47.70	\$47.89	\$ 2.39
\$10.10	\$10.29	\$0.51	\$22.70	\$22.89	\$1.14	\$35.30	\$35.49	\$1.77	\$47.90	\$48.09	\$ 2.40
\$10.30	\$10.49	\$0.52	\$22.90	\$23.09	\$1.15	\$35.50	\$35.69	\$1.78	\$48.10	\$48.29	\$ 2.41
\$10.50	\$10.69	\$0.53	\$23.10	\$23.29	\$1.16	\$35.70	\$35.89	\$1.79	\$48.30	\$48.49	\$ 2.42
\$10.70	\$10.89	\$0.54	\$23.30	\$23.49	\$1.17	\$35.90	\$36.09	\$1.80	\$48.50	\$48.69	\$ 2.43
\$10.90	\$11.09	\$0.55	\$23.50	\$23.69	\$1.18	\$36.10	\$36.29	\$1.81	\$48.70	\$48.89	\$ 2.44
\$11.10	\$11.29	\$0.56	\$23.70	\$23.89	\$1.19	\$36.30	\$36.49	\$1.82	\$48.90	\$49.09	\$ 2.45
\$11.30	\$11.49	\$0.57	\$23.90	\$24.09	\$1.20	\$36.50	\$36.69	\$1.83	\$49.10	\$49.29	\$ 2.46
\$11.50	\$11.69	\$0.58	\$24.10	\$24.29	\$1.21	\$36.70	\$36.89	\$1.84	\$49.30	\$49.49	\$ 2.47
\$11.70	\$11.89	\$0.59	\$24.30	\$24.49	\$1.22	\$36.90	\$37.09	\$1.85	\$49.50	\$49.69	\$ 2.48
\$11.90	\$12.09	\$0.60	\$24.50	\$24.69	\$1.23	\$37.10	\$37.29	\$1.86	\$49.70	\$49.89	\$ 2.49
\$12.10	\$12.29	\$0.61	\$24.70	\$24.89	\$1.24	\$37.30	\$37.49	\$1.87	\$49.90	\$50.09	\$ 2.50
\$12.30	\$12.49	\$0.62	\$24.90	\$25.09	\$1.25	\$37.50	\$37.69	\$1.88	\$50.10	\$50.29	\$ 2.51
\$12.50	\$12.69	\$0.63	\$25.10	\$25.29	\$1.26	\$37.70	\$37.89	\$1.89	\$50.30	\$50.49	\$ 2.52

Price Range Tax			Price Range Tax			Price Range Tax			Price Range Tax		
\$50.50	\$50.69	\$2.53	\$64.10	\$64.29	\$3.21	\$77.70	\$77.89	\$3.89	\$91.30	\$91.49	\$4.57
\$50.70	\$50.89	\$2.54	\$64.30	\$64.49	\$3.22	\$77.90	\$78.09	\$3.90	\$91.50	\$91.69	\$4.58
\$50.90	\$51.09	\$2.55	\$64.50	\$64.69	\$3.23	\$78.10	\$78.29	\$3.91	\$91.70	\$91.89	\$4.59
\$51.10	\$51.29	\$2.56	\$64.70	\$64.89	\$3.24	\$78.30	\$78.49	\$3.92	\$91.90	\$92.09	\$4.60
\$51.30	\$51.49	\$2.57	\$64.90	\$65.09	\$3.25	\$78.50	\$78.69	\$3.93	\$92.10	\$92.29	\$4.61
\$51.50	\$51.69	\$2.58	\$65.10	\$65.29	\$3.26	\$78.70	\$78.89	\$3.94	\$92.30	\$92.49	\$4.62
\$51.70	\$51.89	\$2.59	\$65.30	\$65.49	\$3.27	\$78.90	\$79.09	\$3.95	\$92.50	\$92.69	\$4.63
\$51.90	\$52.09	\$2.60	\$65.50	\$65.69	\$3.28	\$79.10	\$79.29	\$3.96	\$92.70	\$92.89	\$4.64
\$52.10	\$52.29	\$2.61	\$65.70	\$65.89	\$3.29	\$79.30	\$79.49	\$3.97	\$92.90	\$93.09	\$4.65
\$52.30	\$52.49	\$2.62	\$65.90	\$66.09	\$3.30	\$79.50	\$79.69	\$3.98	\$93.10	\$93.29	\$4.66
\$52.50	\$52.69	\$2.63	\$66.10	\$66.29	\$3.31	\$79.70	\$79.89	\$3.99	\$93.30	\$93.49	\$4.67
\$52.70	\$52.89	\$2.64	\$66.30	\$66.49	\$3.32	\$79.90	\$80.09	\$4.00	\$93.50	\$93.69	\$4.68
\$52.90	\$53.09	\$2.65	\$66.50	\$66.69	\$3.33	\$80.10	\$80.29	\$4.01	\$93.70	\$93.89	\$4.69
\$53.10	\$53.29	\$2.66	\$66.70	\$66.89	\$3.34	\$80.30	\$80.49	\$4.02	\$93.90	\$94.09	\$4.70
\$53.30	\$53.49	\$2.67	\$66.90	\$67.09	\$3.35	\$80.50	\$80.69	\$4.03	\$94.10	\$94.29	\$4.71
\$53.50	\$53.69	\$2.68	\$67.10	\$67.29	\$3.36	\$80.70	\$80.89	\$4.04	\$94.30	\$94.49	\$4.72
\$53.70	\$53.89	\$2.69	\$67.30	\$67.49	\$3.37	\$80.90	\$81.09	\$4.05	\$94.50	\$94.69	\$4.73
\$53.90	\$54.09	\$2.70	\$67.50	\$67.69	\$3.38	\$81.10	\$81.29	\$4.06	\$94.70	\$94.89	\$4.74
\$54.10	\$54.29	\$2.71	\$67.70	\$67.89	\$3.39	\$81.30	\$81.49	\$4.07	\$94.90	\$95.09	\$4.75
\$54.30	\$54.49	\$2.72	\$67.90	\$68.09	\$3.40	\$81.50	\$81.69	\$4.08	\$95.10	\$95.29	\$4.76
\$54.50	\$54.69	\$2.73	\$68.10	\$68.29	\$3.41	\$81.70	\$81.89	\$4.09	\$95.30	\$95.49	\$4.77
\$54.70	\$54.89	\$2.74	\$68.30	\$68.49	\$3.42	\$81.90	\$82.09	\$4.10	\$95.50	\$95.69	\$4.78
\$54.90	\$55.09	\$2.75	\$68.50	\$68.69	\$3.43	\$82.10	\$82.29	\$4.11	\$95.70	\$95.89	\$4.79
\$55.10	\$55.29	\$2.76	\$68.70	\$68.89	\$3.44	\$82.30	\$82.49	\$4.12	\$95.90	\$96.09	\$4.80
\$55.30	\$55.49	\$2.77	\$68.90	\$69.09	\$3.45	\$82.50	\$82.69	\$4.13	\$96.10	\$96.29	\$4.81
\$55.50	\$55.69	\$2.78	\$69.10	\$69.29	\$3.46	\$82.70	\$82.89	\$4.14	\$96.30	\$96.49	\$4.82
\$55.70	\$55.89	\$2.79	\$69.30	\$69.49	\$3.47	\$82.90	\$83.09	\$4.15	\$96.50	\$96.69	\$4.83
\$55.90	\$56.09	\$2.80	\$69.50	\$69.69	\$3.48	\$83.10	\$83.29	\$4.16	\$96.70	\$96.89	\$4.84
\$56.10	\$56.29	\$2.81	\$69.70	\$69.89	\$3.49	\$83.30	\$83.49	\$4.17	\$96.90	\$97.09	\$4.85
\$56.30	\$56.49	\$2.82	\$69.90	\$70.09	\$3.50	\$83.50	\$83.69	\$4.18	\$97.10	\$97.29	\$4.86
\$56.50	\$56.69	\$2.83	\$70.10	\$70.29	\$3.51	\$83.70	\$83.89	\$4.19	\$97.30	\$97.49	\$4.87
\$56.70	\$56.89	\$2.84	\$70.30	\$70.49	\$3.52	\$83.90	\$84.09	\$4.20	\$97.50	\$97.69	\$4.88
\$56.90	\$57.09	\$2.85	\$70.50	\$70.69	\$3.53	\$84.10	\$84.29	\$4.21	\$97.70	\$97.89	\$4.89
\$57.10	\$57.29	\$2.86	\$70.70	\$70.89	\$3.54	\$84.30	\$84.49	\$4.22	\$97.90	\$98.09	\$4.90
\$57.30	\$57.49	\$2.87	\$70.90	\$71.09	\$3.55	\$84.50	\$84.69	\$4.23	\$98.10	\$98.29	\$4.91
\$57.50	\$57.69	\$2.88	\$71.10	\$71.29	\$3.56	\$84.70	\$84.89	\$4.24	\$98.30	\$98.49	\$4.92
\$57.70	\$57.89	\$2.89	\$71.30	\$71.49	\$3.57	\$84.90	\$85.09	\$4.25	\$98.50	\$98.69	\$4.93
\$57.90	\$58.09	\$2.90	\$71.50	\$71.69	\$3.58	\$85.10	\$85.29	\$4.26	\$98.70	\$98.89	\$4.94
\$58.10	\$58.29	\$2.91	\$71.70	\$71.89	\$3.59	\$85.30	\$85.49	\$4.27	\$98.90	\$99.09	\$4.95
\$58.30	\$58.49	\$2.92	\$71.90	\$72.09	\$3.60	\$85.50	\$85.69	\$4.28	\$99.10	\$99.29	\$4.96
\$58.50	\$58.69	\$2.93	\$72.10	\$72.29	\$3.61	\$85.70	\$85.89	\$4.29	\$99.30	\$99.49	\$4.97
\$58.70	\$58.89	\$2.94	\$72.30	\$72.49	\$3.62	\$85.90	\$86.09	\$4.30	\$99.50	\$99.69	\$4.98
\$58.90	\$59.09	\$2.95	\$72.50	\$72.69	\$3.63	\$86.10	\$86.29	\$4.31	\$99.70	\$99.89	\$4.99
\$59.10	\$59.29	\$2.96	\$72.70	\$72.89	\$3.64	\$86.30	\$86.49	\$4.32	\$99.90	\$100.10	\$5.00
\$59.30	\$59.49	\$2.97	\$72.90	\$73.09	\$3.65	\$86.50	\$86.69	\$4.33			
\$59.50	\$59.69	\$2.98	\$73.10	\$73.29	\$3.66	\$86.70	\$86.89	\$4.34			
\$59.70	\$59.89	\$2.99	\$73.30	\$73.49	\$3.67	\$86.90	\$87.09	\$4.35			
\$59.90	\$60.09	\$3.00	\$73.50	\$73.69	\$3.68	\$87.10	\$87.29	\$4.36			
\$60.10	\$60.29	\$3.01	\$73.70	\$73.89	\$3.69	\$87.30	\$87.49	\$4.37			
\$60.30	\$60.49	\$3.02	\$73.90	\$74.09	\$3.70	\$87.50	\$87.69	\$4.38			
\$60.50	\$60.69	\$3.03	\$74.10	\$74.29	\$3.71	\$87.70	\$87.89	\$4.39			
\$60.70	\$60.89	\$3.04	\$74.30	\$74.49	\$3.72	\$87.90	\$88.09	\$4.40			
\$60.90	\$61.09	\$3.05	\$74.50	\$74.69	\$3.73	\$88.10	\$88.29	\$4.41			
\$61.10	\$61.29	\$3.06	\$74.70	\$74.89	\$3.74	\$88.30	\$88.49	\$4.42			
\$61.30	\$61.49	\$3.07	\$74.90	\$75.09	\$3.75	\$88.50	\$88.69	\$4.43			
\$61.50	\$61.69	\$3.08	\$75.10	\$75.29	\$3.76	\$88.70	\$88.89	\$4.44			
\$61.70	\$61.89	\$3.09	\$75.30	\$75.49	\$3.77	\$88.90	\$89.09	\$4.45			
\$61.90	\$62.09	\$3.10	\$75.50	\$75.69	\$3.78	\$89.10	\$89.29	\$4.46			
\$62.10	\$62.29	\$3.11	\$75.70	\$75.89	\$3.79	\$89.30	\$89.49	\$4.47			
\$62.30	\$62.49	\$3.12	\$75.90	\$76.09	\$3.80	\$89.50	\$89.69	\$4.48			
\$62.50	\$62.69	\$3.13	\$76.10	\$76.29	\$3.81	\$89.70	\$89.89	\$4.49			
\$62.70	\$62.89	\$3.14	\$76.30	\$76.49	\$3.82	\$89.90	\$90.09	\$4.50			
\$62.90	\$63.09	\$3.15	\$76.50	\$76.69	\$3.83	\$90.10	\$90.29	\$4.51			
\$63.10	\$63.29	\$3.16	\$76.70	\$76.89	\$3.84	\$90.30	\$90.49	\$4.52			
\$63.30	\$63.49	\$3.17	\$76.90	\$77.09	\$3.85	\$90.50	\$90.69	\$4.53			
\$63.50	\$63.69	\$3.18	\$77.10	\$77.29	\$3.86	\$90.70	\$90.89	\$4.54			
\$63.70	\$63.89	\$3.19	\$77.30	\$77.49	\$3.87	\$90.90	\$91.09	\$4.55			
\$63.90	\$64.09	\$3.20	\$77.50	\$77.69	\$3.88	\$91.10	\$91.29	\$4.56			



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**6% SALES, LOCAL TAXES AND  
ACCOMMODATIONS COMPUTATION SCHEDULE**

**ST-263-B**

(Rev. 3/8/11)  
5102

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$0.11	\$0.24	\$0.01	\$11.09	\$11.24	\$0.67	\$22.09	\$22.24	\$1.33	\$33.09	\$33.24	\$1.99
\$0.25	\$0.41	\$0.02	\$11.25	\$11.41	\$0.68	\$22.25	\$22.41	\$1.34	\$33.25	\$33.41	\$2.00
\$0.42	\$0.58	\$0.03	\$11.42	\$11.58	\$0.69	\$22.42	\$22.58	\$1.35	\$33.42	\$33.58	\$2.01
\$0.59	\$0.74	\$0.04	\$11.59	\$11.74	\$0.70	\$22.59	\$22.74	\$1.36	\$33.59	\$33.74	\$2.02
\$0.75	\$0.91	\$0.05	\$11.75	\$11.91	\$0.71	\$22.75	\$22.91	\$1.37	\$33.75	\$33.91	\$2.03
\$0.92	\$1.08	\$0.06	\$11.92	\$12.08	\$0.72	\$22.92	\$23.08	\$1.38	\$33.92	\$34.08	\$2.04
\$1.09	\$1.24	\$0.07	\$12.09	\$12.24	\$0.73	\$23.09	\$23.24	\$1.39	\$34.09	\$34.24	\$2.05
\$1.25	\$1.41	\$0.08	\$12.25	\$12.41	\$0.74	\$23.25	\$23.41	\$1.40	\$34.25	\$34.41	\$2.06
\$1.42	\$1.58	\$0.09	\$12.42	\$12.58	\$0.75	\$23.42	\$23.58	\$1.41	\$34.42	\$34.58	\$2.07
\$1.59	\$1.74	\$0.10	\$12.59	\$12.74	\$0.76	\$23.59	\$23.74	\$1.42	\$34.59	\$34.74	\$2.08
\$1.75	\$1.91	\$0.11	\$12.75	\$12.91	\$0.77	\$23.75	\$23.91	\$1.43	\$34.75	\$34.91	\$2.09
\$1.92	\$2.08	\$0.12	\$12.92	\$13.08	\$0.78	\$23.92	\$24.08	\$1.44	\$34.92	\$35.08	\$2.10
\$2.09	\$2.24	\$0.13	\$13.09	\$13.24	\$0.79	\$24.09	\$24.24	\$1.45	\$35.09	\$35.24	\$2.11
\$2.25	\$2.41	\$0.14	\$13.25	\$13.41	\$0.80	\$24.25	\$24.41	\$1.46	\$35.25	\$35.41	\$2.12
\$2.42	\$2.58	\$0.15	\$13.42	\$13.58	\$0.81	\$24.42	\$24.58	\$1.47	\$35.42	\$35.58	\$2.13
\$2.59	\$2.74	\$0.16	\$13.59	\$13.74	\$0.82	\$24.59	\$24.74	\$1.48	\$35.59	\$35.74	\$2.14
\$2.75	\$2.91	\$0.17	\$13.75	\$13.91	\$0.83	\$24.75	\$24.91	\$1.49	\$35.75	\$35.91	\$2.15
\$2.92	\$3.08	\$0.18	\$13.92	\$14.08	\$0.84	\$24.92	\$25.08	\$1.50	\$35.92	\$36.08	\$2.16
\$3.09	\$3.24	\$0.19	\$14.09	\$14.24	\$0.85	\$25.09	\$25.24	\$1.51	\$36.09	\$36.24	\$2.17
\$3.25	\$3.41	\$0.20	\$14.25	\$14.41	\$0.86	\$25.25	\$25.41	\$1.52	\$36.25	\$36.41	\$2.18
\$3.42	\$3.58	\$0.21	\$14.42	\$14.58	\$0.87	\$25.42	\$25.58	\$1.53	\$36.42	\$36.58	\$2.19
\$3.59	\$3.74	\$0.22	\$14.59	\$14.74	\$0.88	\$25.59	\$25.74	\$1.54	\$36.59	\$36.74	\$2.20
\$3.75	\$3.91	\$0.23	\$14.75	\$14.91	\$0.89	\$25.75	\$25.91	\$1.55	\$36.75	\$36.91	\$2.21
\$3.92	\$4.08	\$0.24	\$14.92	\$15.08	\$0.90	\$25.92	\$26.08	\$1.56	\$36.92	\$37.08	\$2.22
\$4.09	\$4.24	\$0.25	\$15.09	\$15.24	\$0.91	\$26.09	\$26.24	\$1.57	\$37.09	\$37.24	\$2.23
\$4.25	\$4.41	\$0.26	\$15.25	\$15.41	\$0.92	\$26.25	\$26.41	\$1.58	\$37.25	\$37.41	\$2.24
\$4.42	\$4.58	\$0.27	\$15.42	\$15.58	\$0.93	\$26.42	\$26.58	\$1.59	\$37.42	\$37.58	\$2.25
\$4.59	\$4.74	\$0.28	\$15.59	\$15.74	\$0.94	\$26.59	\$26.74	\$1.60	\$37.59	\$37.74	\$2.26
\$4.75	\$4.91	\$0.29	\$15.75	\$15.91	\$0.95	\$26.75	\$26.91	\$1.61	\$37.75	\$37.91	\$2.27
\$4.92	\$5.08	\$0.30	\$15.92	\$16.08	\$0.96	\$26.92	\$27.08	\$1.62	\$37.92	\$38.08	\$2.28
\$5.09	\$5.24	\$0.31	\$16.09	\$16.24	\$0.97	\$27.09	\$27.24	\$1.63	\$38.09	\$38.24	\$2.29
\$5.25	\$5.41	\$0.32	\$16.25	\$16.41	\$0.98	\$27.25	\$27.41	\$1.64	\$38.25	\$38.41	\$2.30
\$5.42	\$5.58	\$0.33	\$16.42	\$16.58	\$0.99	\$27.42	\$27.58	\$1.65	\$38.42	\$38.58	\$2.31
\$5.59	\$5.74	\$0.34	\$16.59	\$16.74	\$1.00	\$27.59	\$27.74	\$1.66	\$38.59	\$38.74	\$2.32
\$5.75	\$5.91	\$0.35	\$16.75	\$16.91	\$1.01	\$27.75	\$27.91	\$1.67	\$38.75	\$38.91	\$2.33
\$5.92	\$6.08	\$0.36	\$16.92	\$17.08	\$1.02	\$27.92	\$28.08	\$1.68	\$38.92	\$39.08	\$2.34
\$6.09	\$6.24	\$0.37	\$17.09	\$17.24	\$1.03	\$28.09	\$28.24	\$1.69	\$39.09	\$39.24	\$2.35
\$6.25	\$6.41	\$0.38	\$17.25	\$17.41	\$1.04	\$28.25	\$28.41	\$1.70	\$39.25	\$39.41	\$2.36
\$6.42	\$6.58	\$0.39	\$17.42	\$17.58	\$1.05	\$28.42	\$28.58	\$1.71	\$39.42	\$39.58	\$2.37
\$6.59	\$6.74	\$0.40	\$17.59	\$17.74	\$1.06	\$28.59	\$28.74	\$1.72	\$39.59	\$39.74	\$2.38
\$6.75	\$6.91	\$0.41	\$17.75	\$17.91	\$1.07	\$28.75	\$28.91	\$1.73	\$39.75	\$39.91	\$2.39
\$6.92	\$7.08	\$0.42	\$17.92	\$18.08	\$1.08	\$28.92	\$29.08	\$1.74	\$39.92	\$40.08	\$2.40
\$7.09	\$7.24	\$0.43	\$18.09	\$18.24	\$1.09	\$29.09	\$29.24	\$1.75	\$40.09	\$40.24	\$2.41
\$7.25	\$7.41	\$0.44	\$18.25	\$18.41	\$1.10	\$29.25	\$29.41	\$1.76	\$40.25	\$40.41	\$2.42
\$7.42	\$7.58	\$0.45	\$18.42	\$18.58	\$1.11	\$29.42	\$29.58	\$1.77	\$40.42	\$40.58	\$2.43
\$7.59	\$7.74	\$0.46	\$18.59	\$18.74	\$1.12	\$29.59	\$29.74	\$1.78	\$40.59	\$40.74	\$2.44
\$7.75	\$7.91	\$0.47	\$18.75	\$18.91	\$1.13	\$29.75	\$29.91	\$1.79	\$40.75	\$40.91	\$2.45
\$7.92	\$8.08	\$0.48	\$18.92	\$19.08	\$1.14	\$29.92	\$30.08	\$1.80	\$40.92	\$41.08	\$2.46
\$8.09	\$8.24	\$0.49	\$19.09	\$19.24	\$1.15	\$30.09	\$30.24	\$1.81	\$41.09	\$41.24	\$2.47
\$8.25	\$8.41	\$0.50	\$19.25	\$19.41	\$1.16	\$30.25	\$30.41	\$1.82	\$41.25	\$41.41	\$2.48
\$8.42	\$8.58	\$0.51	\$19.42	\$19.58	\$1.17	\$30.42	\$30.58	\$1.83	\$41.42	\$41.58	\$2.49
\$8.59	\$8.74	\$0.52	\$19.59	\$19.74	\$1.18	\$30.59	\$30.74	\$1.84	\$41.59	\$41.74	\$2.50
\$8.75	\$8.91	\$0.53	\$19.75	\$19.91	\$1.19	\$30.75	\$30.91	\$1.85	\$41.75	\$41.91	\$2.51
\$8.92	\$9.08	\$0.54	\$19.92	\$20.08	\$1.20	\$30.92	\$31.08	\$1.86	\$41.92	\$42.08	\$2.52
\$9.09	\$9.24	\$0.55	\$20.09	\$20.24	\$1.21	\$31.09	\$31.24	\$1.87	\$42.09	\$42.24	\$2.53
\$9.25	\$9.41	\$0.56	\$20.25	\$20.41	\$1.22	\$31.25	\$31.41	\$1.88	\$42.25	\$42.41	\$2.54
\$9.42	\$9.58	\$0.57	\$20.42	\$20.58	\$1.23	\$31.42	\$31.58	\$1.89	\$42.42	\$42.58	\$2.55
\$9.59	\$9.74	\$0.58	\$20.59	\$20.74	\$1.24	\$31.59	\$31.74	\$1.90	\$42.59	\$42.74	\$2.56
\$9.75	\$9.91	\$0.59	\$20.75	\$20.91	\$1.25	\$31.75	\$31.91	\$1.91	\$42.75	\$42.91	\$2.57
\$9.92	\$10.08	\$0.60	\$20.92	\$21.08	\$1.26	\$31.92	\$32.08	\$1.92	\$42.92	\$43.08	\$2.58
\$10.09	\$10.24	\$0.61	\$21.09	\$21.24	\$1.27	\$32.09	\$32.24	\$1.93	\$43.09	\$43.24	\$2.59
\$10.25	\$10.41	\$0.62	\$21.25	\$21.41	\$1.28	\$32.25	\$32.41	\$1.94	\$43.25	\$43.41	\$2.60
\$10.42	\$10.58	\$0.63	\$21.42	\$21.58	\$1.29	\$32.42	\$32.58	\$1.95	\$43.42	\$43.58	\$2.61
\$10.59	\$10.74	\$0.64	\$21.59	\$21.74	\$1.30	\$32.59	\$32.74	\$1.96	\$43.59	\$43.74	\$2.62
\$10.75	\$10.91	\$0.65	\$21.75	\$21.91	\$1.31	\$32.75	\$32.91	\$1.97	\$43.75	\$43.91	\$2.63
\$10.92	\$11.08	\$0.66	\$21.92	\$22.08	\$1.32	\$32.92	\$33.08	\$1.98	\$43.92	\$44.08	\$2.64

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$44.09	\$44.24	\$2.65	\$56.09	\$56.24	\$3.37	\$68.09	\$68.24	\$4.09	\$80.09	\$80.24	\$4.81
\$44.25	\$44.41	\$2.66	\$56.25	\$56.41	\$3.38	\$68.25	\$68.41	\$4.10	\$80.25	\$80.41	\$4.82
\$44.42	\$44.58	\$2.67	\$56.42	\$56.58	\$3.39	\$68.42	\$68.58	\$4.11	\$80.42	\$80.58	\$4.83
\$44.59	\$44.74	\$2.68	\$56.59	\$56.74	\$3.40	\$68.59	\$68.74	\$4.12	\$80.59	\$80.74	\$4.84
\$44.75	\$44.91	\$2.69	\$56.75	\$56.91	\$3.41	\$68.75	\$68.91	\$4.13	\$80.75	\$80.91	\$4.85
\$44.92	\$45.08	\$2.70	\$56.92	\$57.08	\$3.42	\$68.92	\$69.08	\$4.14	\$80.92	\$81.08	\$4.86
\$45.09	\$45.24	\$2.71	\$57.09	\$57.24	\$3.43	\$69.09	\$69.24	\$4.15	\$81.09	\$81.24	\$4.87
\$45.25	\$45.41	\$2.72	\$57.25	\$57.41	\$3.44	\$69.25	\$69.41	\$4.16	\$81.25	\$81.41	\$4.88
\$45.42	\$45.58	\$2.73	\$57.42	\$57.58	\$3.45	\$69.42	\$69.58	\$4.17	\$81.42	\$81.58	\$4.89
\$45.59	\$45.74	\$2.74	\$57.59	\$57.74	\$3.46	\$69.59	\$69.74	\$4.18	\$81.59	\$81.74	\$4.90
\$45.75	\$45.91	\$2.75	\$57.75	\$57.91	\$3.47	\$69.75	\$69.91	\$4.19	\$81.75	\$81.91	\$4.91
\$45.92	\$46.08	\$2.76	\$57.92	\$58.08	\$3.48	\$69.92	\$70.08	\$4.20	\$81.92	\$82.08	\$4.92
\$46.09	\$46.24	\$2.77	\$58.09	\$58.24	\$3.49	\$70.09	\$70.24	\$4.21	\$82.09	\$82.24	\$4.93
\$46.25	\$46.41	\$2.78	\$58.25	\$58.41	\$3.50	\$70.25	\$70.41	\$4.22	\$82.25	\$82.41	\$4.94
\$46.42	\$46.58	\$2.79	\$58.42	\$58.58	\$3.51	\$70.42	\$70.58	\$4.23	\$82.42	\$82.58	\$4.95
\$46.59	\$46.74	\$2.80	\$58.59	\$58.74	\$3.52	\$70.59	\$70.74	\$4.24	\$82.59	\$82.74	\$4.96
\$46.75	\$46.91	\$2.81	\$58.75	\$58.91	\$3.53	\$70.75	\$70.91	\$4.25	\$82.75	\$82.91	\$4.97
\$46.92	\$47.08	\$2.82	\$58.92	\$59.08	\$3.54	\$70.92	\$71.08	\$4.26	\$82.92	\$83.08	\$4.98
\$47.09	\$47.24	\$2.83	\$59.09	\$59.24	\$3.55	\$71.09	\$71.24	\$4.27	\$83.09	\$83.24	\$4.99
\$47.25	\$47.41	\$2.84	\$59.25	\$59.41	\$3.56	\$71.25	\$71.41	\$4.28	\$83.25	\$83.41	\$5.00
\$47.42	\$47.58	\$2.85	\$59.42	\$59.58	\$3.57	\$71.42	\$71.58	\$4.29	\$83.42	\$83.58	\$5.01
\$47.59	\$47.74	\$2.86	\$59.59	\$59.74	\$3.58	\$71.59	\$71.74	\$4.30	\$83.59	\$83.74	\$5.02
\$47.75	\$47.91	\$2.87	\$59.75	\$59.91	\$3.59	\$71.75	\$71.91	\$4.31	\$83.75	\$83.91	\$5.03
\$47.92	\$48.08	\$2.88	\$59.92	\$60.08	\$3.60	\$71.92	\$72.08	\$4.32	\$83.92	\$84.08	\$5.04
\$48.09	\$48.24	\$2.89	\$60.09	\$60.24	\$3.61	\$72.09	\$72.24	\$4.33	\$84.09	\$84.24	\$5.05
\$48.25	\$48.41	\$2.90	\$60.25	\$60.41	\$3.62	\$72.25	\$72.41	\$4.34	\$84.25	\$84.41	\$5.06
\$48.42	\$48.58	\$2.91	\$60.42	\$60.58	\$3.63	\$72.42	\$72.58	\$4.35	\$84.42	\$84.58	\$5.07
\$48.59	\$48.74	\$2.92	\$60.59	\$60.74	\$3.64	\$72.59	\$72.74	\$4.36	\$84.59	\$84.74	\$5.08
\$48.75	\$48.91	\$2.93	\$60.75	\$60.91	\$3.65	\$72.75	\$72.91	\$4.37	\$84.75	\$84.91	\$5.09
\$48.92	\$49.08	\$2.94	\$60.92	\$61.08	\$3.66	\$72.92	\$73.08	\$4.38	\$84.92	\$85.08	\$5.10
\$49.09	\$49.24	\$2.95	\$61.09	\$61.24	\$3.67	\$73.09	\$73.24	\$4.39	\$85.09	\$85.24	\$5.11
\$49.25	\$49.41	\$2.96	\$61.25	\$61.41	\$3.68	\$73.25	\$73.41	\$4.40	\$85.25	\$85.41	\$5.12
\$49.42	\$49.58	\$2.97	\$61.42	\$61.58	\$3.69	\$73.42	\$73.58	\$4.41	\$85.42	\$85.58	\$5.13
\$49.59	\$49.74	\$2.98	\$61.59	\$61.74	\$3.70	\$73.59	\$73.74	\$4.42	\$85.59	\$85.74	\$5.14
\$49.75	\$49.91	\$2.99	\$61.75	\$61.91	\$3.71	\$73.75	\$73.91	\$4.43	\$85.75	\$85.91	\$5.15
\$49.92	\$50.08	\$3.00	\$61.92	\$62.08	\$3.72	\$73.92	\$74.08	\$4.44	\$85.92	\$86.08	\$5.16
\$50.09	\$50.24	\$3.01	\$62.09	\$62.24	\$3.73	\$74.09	\$74.24	\$4.45	\$86.09	\$86.24	\$5.17
\$50.25	\$50.41	\$3.02	\$62.25	\$62.41	\$3.74	\$74.25	\$74.41	\$4.46	\$86.25	\$86.41	\$5.18
\$50.42	\$50.58	\$3.03	\$62.42	\$62.58	\$3.75	\$74.42	\$74.58	\$4.47	\$86.42	\$86.58	\$5.19
\$50.59	\$50.74	\$3.04	\$62.59	\$62.74	\$3.76	\$74.59	\$74.74	\$4.48	\$86.59	\$86.74	\$5.20
\$50.75	\$50.91	\$3.05	\$62.75	\$62.91	\$3.77	\$74.75	\$74.91	\$4.49	\$86.75	\$86.91	\$5.21
\$50.92	\$51.08	\$3.06	\$62.92	\$63.08	\$3.78	\$74.92	\$75.08	\$4.50	\$86.92	\$87.08	\$5.22
\$51.09	\$51.24	\$3.07	\$63.09	\$63.24	\$3.79	\$75.09	\$75.24	\$4.51	\$87.09	\$87.24	\$5.23
\$51.25	\$51.41	\$3.08	\$63.25	\$63.41	\$3.80	\$75.25	\$75.41	\$4.52	\$87.25	\$87.41	\$5.24
\$51.42	\$51.58	\$3.09	\$63.42	\$63.58	\$3.81	\$75.42	\$75.58	\$4.53	\$87.42	\$87.58	\$5.25
\$51.59	\$51.74	\$3.10	\$63.59	\$63.74	\$3.82	\$75.59	\$75.74	\$4.54	\$87.59	\$87.74	\$5.26
\$51.75	\$51.91	\$3.11	\$63.75	\$63.91	\$3.83	\$75.75	\$75.91	\$4.55	\$87.75	\$87.91	\$5.27
\$51.92	\$52.08	\$3.12	\$63.92	\$64.08	\$3.84	\$75.92	\$76.08	\$4.56	\$87.92	\$88.08	\$5.28
\$52.09	\$52.24	\$3.13	\$64.09	\$64.24	\$3.85	\$76.09	\$76.24	\$4.57	\$88.09	\$88.24	\$5.29
\$52.25	\$52.41	\$3.14	\$64.25	\$64.41	\$3.86	\$76.25	\$76.41	\$4.58	\$88.25	\$88.41	\$5.30
\$52.42	\$52.58	\$3.15	\$64.42	\$64.58	\$3.87	\$76.42	\$76.58	\$4.59	\$88.42	\$88.58	\$5.31
\$52.59	\$52.74	\$3.16	\$64.59	\$64.74	\$3.88	\$76.59	\$76.74	\$4.60	\$88.59	\$88.74	\$5.32
\$52.75	\$52.91	\$3.17	\$64.75	\$64.91	\$3.89	\$76.75	\$76.91	\$4.61	\$88.75	\$88.91	\$5.33
\$52.92	\$53.08	\$3.18	\$64.92	\$65.08	\$3.90	\$76.92	\$77.08	\$4.62	\$88.92	\$89.08	\$5.34
\$53.09	\$53.24	\$3.19	\$65.09	\$65.24	\$3.91	\$77.09	\$77.24	\$4.63	\$89.09	\$89.24	\$5.35
\$53.25	\$53.41	\$3.20	\$65.25	\$65.41	\$3.92	\$77.25	\$77.41	\$4.64	\$89.25	\$89.41	\$5.36
\$53.42	\$53.58	\$3.21	\$65.42	\$65.58	\$3.93	\$77.42	\$77.58	\$4.65	\$89.42	\$89.58	\$5.37
\$53.59	\$53.74	\$3.22	\$65.59	\$65.74	\$3.94	\$77.59	\$77.74	\$4.66	\$89.59	\$89.74	\$5.38
\$53.75	\$53.91	\$3.23	\$65.75	\$65.91	\$3.95	\$77.75	\$77.91	\$4.67	\$89.75	\$89.91	\$5.39
\$53.92	\$54.08	\$3.24	\$65.92	\$66.08	\$3.96	\$77.92	\$78.08	\$4.68	\$89.92	\$90.08	\$5.40
\$54.09	\$54.24	\$3.25	\$66.09	\$66.24	\$3.97	\$78.09	\$78.24	\$4.69	\$90.09	\$90.24	\$5.41
\$54.25	\$54.41	\$3.26	\$66.25	\$66.41	\$3.98	\$78.25	\$78.41	\$4.70	\$90.25	\$90.41	\$5.42
\$54.42	\$54.58	\$3.27	\$66.42	\$66.58	\$3.99	\$78.42	\$78.58	\$4.71	\$90.42	\$90.58	\$5.43
\$54.59	\$54.74	\$3.28	\$66.59	\$66.74	\$4.00	\$78.59	\$78.74	\$4.72	\$90.59	\$90.74	\$5.44
\$54.75	\$54.91	\$3.29	\$66.75	\$66.91	\$4.01	\$78.75	\$78.91	\$4.73	\$90.75	\$90.91	\$5.45
\$54.92	\$55.08	\$3.30	\$66.92	\$67.08	\$4.02	\$78.92	\$79.08	\$4.74	\$90.92	\$91.08	\$5.46
\$55.09	\$55.24	\$3.31	\$67.09	\$67.24	\$4.03	\$79.09	\$79.24	\$4.75	\$91.09	\$91.24	\$5.47
\$55.25	\$55.41	\$3.32	\$67.25	\$67.41	\$4.04	\$79.25	\$79.41	\$4.76	\$91.25	\$91.41	\$5.48
\$55.42	\$55.58	\$3.33	\$67.42	\$67.58	\$4.05	\$79.42	\$79.58	\$4.77	\$91.42	\$91.58	\$5.49
\$55.59	\$55.74	\$3.34	\$67.59	\$67.74	\$4.06	\$79.59	\$79.74	\$4.78	\$91.59	\$91.74	\$5.50
\$55.75	\$55.91	\$3.35	\$67.75	\$67.91	\$4.07	\$79.75	\$79.91	\$4.79	\$91.75	\$91.91	\$5.51
\$55.92	\$56.08	\$3.36	\$67.92	\$68.08	\$4.08	\$79.92	\$80.08	\$4.80	\$91.92	\$92.08	\$5.52

Price Range		Tax
\$92.09	\$92.24	\$5.53
\$92.25	\$92.41	\$5.54
\$92.42	\$92.58	\$5.55
\$92.59	\$92.74	\$5.56
\$92.75	\$92.91	\$5.57
\$92.92	\$93.08	\$5.58
\$93.09	\$93.24	\$5.59
\$93.25	\$93.41	\$5.60
\$93.42	\$93.58	\$5.61
\$93.59	\$93.74	\$5.62
\$93.75	\$93.91	\$5.63
\$93.92	\$94.08	\$5.64
\$94.09	\$94.24	\$5.65
\$94.25	\$94.41	\$5.66
\$94.42	\$94.58	\$5.67
\$94.59	\$94.74	\$5.68
\$94.75	\$94.91	\$5.69
\$94.92	\$95.08	\$5.70
\$95.09	\$95.24	\$5.71
\$95.25	\$95.41	\$5.72
\$95.42	\$95.58	\$5.73
\$95.59	\$95.74	\$5.74
\$95.75	\$95.91	\$5.75
\$95.92	\$96.08	\$5.76
\$96.09	\$96.24	\$5.77
\$96.25	\$96.41	\$5.78
\$96.42	\$96.58	\$5.79
\$96.59	\$96.74	\$5.80
\$96.75	\$96.91	\$5.81
\$96.92	\$97.08	\$5.82
\$97.09	\$97.24	\$5.83
\$97.25	\$97.41	\$5.84
\$97.42	\$97.58	\$5.85
\$97.59	\$97.74	\$5.86
\$97.75	\$97.91	\$5.87
\$97.92	\$98.08	\$5.88
\$98.09	\$98.24	\$5.89
\$98.25	\$98.41	\$5.90
\$98.42	\$98.58	\$5.91
\$98.59	\$98.74	\$5.92
\$98.75	\$98.91	\$5.93
\$98.92	\$99.08	\$5.94
\$99.09	\$99.24	\$5.95
\$99.25	\$99.41	\$5.96
\$99.42	\$99.58	\$5.97
\$99.59	\$99.74	\$5.98
\$99.75	\$99.91	\$5.99
\$99.92	\$100.08	\$6.00





STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**7% SALES, LOCAL TAXES AND  
ACCOMMODATIONS COMPUTATION SCHEDULE**

**ST-263-A**

(Rev. 2/24/11)  
5102

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax	
\$ 0.11	\$0.21	\$0.01	\$ 9.50	\$9.64	\$0.67	\$18.93	\$19.07	\$1.33
\$ 0.22	\$0.35	\$0.02	\$ 9.65	\$9.78	\$0.68	\$19.08	\$19.21	\$1.34
\$ 0.36	\$0.49	\$0.03	\$ 9.79	\$9.92	\$0.69	\$19.22	\$19.35	\$1.35
\$ 0.50	\$0.64	\$0.04	\$ 9.93	\$10.07	\$0.70	\$19.36	\$19.49	\$1.36
\$ 0.65	\$0.78	\$0.05	\$10.08	\$10.21	\$0.71	\$19.50	\$19.64	\$1.37
\$ 0.79	\$0.92	\$0.06	\$10.22	\$10.35	\$0.72	\$19.65	\$19.78	\$1.38
\$ 0.93	\$1.07	\$0.07	\$10.36	\$10.49	\$0.73	\$19.79	\$19.92	\$1.39
\$ 1.08	\$1.21	\$0.08	\$10.50	\$10.64	\$0.74	\$19.93	\$20.07	\$1.40
\$ 1.22	\$1.35	\$0.09	\$10.65	\$10.78	\$0.75	\$20.08	\$20.21	\$1.41
\$ 1.36	\$1.49	\$0.10	\$10.79	\$10.92	\$0.76	\$20.22	\$20.35	\$1.42
\$ 1.50	\$1.64	\$0.11	\$10.93	\$11.07	\$0.77	\$20.36	\$20.49	\$1.43
\$ 1.65	\$1.78	\$0.12	\$11.08	\$11.21	\$0.78	\$20.50	\$20.64	\$1.44
\$ 1.79	\$1.92	\$0.13	\$11.22	\$11.35	\$0.79	\$20.65	\$20.78	\$1.45
\$ 1.93	\$2.07	\$0.14	\$11.36	\$11.49	\$0.80	\$20.79	\$20.92	\$1.46
\$ 2.08	\$2.21	\$0.15	\$11.50	\$11.64	\$0.81	\$20.93	\$21.07	\$1.47
\$ 2.22	\$2.35	\$0.16	\$11.65	\$11.78	\$0.82	\$21.08	\$21.21	\$1.48
\$ 2.36	\$2.49	\$0.17	\$11.79	\$11.92	\$0.83	\$21.22	\$21.35	\$1.49
\$ 2.50	\$2.64	\$0.18	\$11.93	\$12.07	\$0.84	\$21.36	\$21.49	\$1.50
\$ 2.65	\$2.78	\$0.19	\$12.08	\$12.21	\$0.85	\$21.50	\$21.64	\$1.51
\$ 2.79	\$2.92	\$0.20	\$12.22	\$12.35	\$0.86	\$21.65	\$21.78	\$1.52
\$ 2.93	\$3.07	\$0.21	\$12.36	\$12.49	\$0.87	\$21.79	\$21.92	\$1.53
\$ 3.08	\$3.21	\$0.22	\$12.50	\$12.64	\$0.88	\$21.93	\$22.07	\$1.54
\$ 3.22	\$3.35	\$0.23	\$12.65	\$12.78	\$0.89	\$22.08	\$22.21	\$1.55
\$ 3.36	\$3.49	\$0.24	\$12.79	\$12.92	\$0.90	\$22.22	\$22.35	\$1.56
\$ 3.50	\$3.64	\$0.25	\$12.93	\$13.07	\$0.91	\$22.36	\$22.49	\$1.57
\$ 3.65	\$3.78	\$0.26	\$13.08	\$13.21	\$0.92	\$22.50	\$22.64	\$1.58
\$ 3.79	\$3.92	\$0.27	\$13.22	\$13.35	\$0.93	\$22.65	\$22.78	\$1.59
\$ 3.93	\$4.07	\$0.28	\$13.36	\$13.49	\$0.94	\$22.79	\$22.92	\$1.60
\$ 4.08	\$4.21	\$0.29	\$13.50	\$13.64	\$0.95	\$22.93	\$23.07	\$1.61
\$ 4.22	\$4.35	\$0.30	\$13.65	\$13.78	\$0.96	\$23.08	\$23.21	\$1.62
\$ 4.36	\$4.49	\$0.31	\$13.79	\$13.92	\$0.97	\$23.22	\$23.35	\$1.63
\$ 4.50	\$4.64	\$0.32	\$13.93	\$14.07	\$0.98	\$23.36	\$23.49	\$1.64
\$ 4.65	\$4.78	\$0.33	\$14.08	\$14.21	\$0.99	\$23.50	\$23.64	\$1.65
\$ 4.79	\$4.92	\$0.34	\$14.22	\$14.35	\$1.00	\$23.65	\$23.78	\$1.66
\$ 4.93	\$5.07	\$0.35	\$14.36	\$14.49	\$1.01	\$23.79	\$23.92	\$1.67
\$ 5.08	\$5.21	\$0.36	\$14.50	\$14.64	\$1.02	\$23.93	\$24.07	\$1.68
\$ 5.22	\$5.35	\$0.37	\$14.65	\$14.78	\$1.03	\$24.08	\$24.21	\$1.69
\$ 5.36	\$5.49	\$0.38	\$14.79	\$14.92	\$1.04	\$24.22	\$24.35	\$1.70
\$ 5.50	\$5.64	\$0.39	\$14.93	\$15.07	\$1.05	\$24.36	\$24.49	\$1.71
\$ 5.65	\$5.78	\$0.40	\$15.08	\$15.21	\$1.06	\$24.50	\$24.64	\$1.72
\$ 5.79	\$5.92	\$0.41	\$15.22	\$15.35	\$1.07	\$24.65	\$24.78	\$1.73
\$ 5.93	\$6.07	\$0.42	\$15.36	\$15.49	\$1.08	\$24.79	\$24.92	\$1.74
\$ 6.08	\$6.21	\$0.43	\$15.50	\$15.64	\$1.09	\$24.93	\$25.07	\$1.75
\$ 6.22	\$6.35	\$0.44	\$15.65	\$15.78	\$1.10	\$25.08	\$25.21	\$1.76
\$ 6.36	\$6.49	\$0.45	\$15.79	\$15.92	\$1.11	\$25.22	\$25.35	\$1.77
\$ 6.50	\$6.64	\$0.46	\$15.93	\$16.07	\$1.12	\$25.36	\$25.49	\$1.78
\$ 6.65	\$6.78	\$0.47	\$16.08	\$16.21	\$1.13	\$25.50	\$25.64	\$1.79
\$ 6.79	\$6.92	\$0.48	\$16.22	\$16.35	\$1.14	\$25.65	\$25.78	\$1.80
\$ 6.93	\$7.07	\$0.49	\$16.36	\$16.49	\$1.15	\$25.79	\$25.92	\$1.81
\$ 7.08	\$7.21	\$0.50	\$16.50	\$16.64	\$1.16	\$25.93	\$26.07	\$1.82
\$ 7.22	\$7.35	\$0.51	\$16.65	\$16.78	\$1.17	\$26.08	\$26.21	\$1.83
\$ 7.36	\$7.49	\$0.52	\$16.79	\$16.92	\$1.18	\$26.22	\$26.35	\$1.84
\$ 7.50	\$7.64	\$0.53	\$16.93	\$17.07	\$1.19	\$26.36	\$26.49	\$1.85
\$ 7.65	\$7.78	\$0.54	\$17.08	\$17.21	\$1.20	\$26.50	\$26.64	\$1.86
\$ 7.79	\$7.92	\$0.55	\$17.22	\$17.35	\$1.21	\$26.65	\$26.78	\$1.87
\$ 7.93	\$8.07	\$0.56	\$17.36	\$17.49	\$1.22	\$26.79	\$26.92	\$1.88
\$ 8.08	\$8.21	\$0.57	\$17.50	\$17.64	\$1.23	\$26.93	\$27.07	\$1.89
\$ 8.22	\$8.35	\$0.58	\$17.65	\$17.78	\$1.24	\$27.08	\$27.21	\$1.90
\$ 8.36	\$8.49	\$0.59	\$17.79	\$17.92	\$1.25	\$27.22	\$27.35	\$1.91
\$ 8.50	\$8.64	\$0.60	\$17.93	\$18.07	\$1.26	\$27.36	\$27.49	\$1.92
\$ 8.65	\$8.78	\$0.61	\$18.08	\$18.21	\$1.27	\$27.50	\$27.64	\$1.93
\$ 8.79	\$8.92	\$0.62	\$18.22	\$18.35	\$1.28	\$27.65	\$27.78	\$1.94
\$ 8.93	\$9.07	\$0.63	\$18.36	\$18.49	\$1.29	\$27.79	\$27.92	\$1.95
\$ 9.08	\$9.21	\$0.64	\$18.50	\$18.64	\$1.30	\$27.93	\$28.07	\$1.96
\$ 9.22	\$9.35	\$0.65	\$18.65	\$18.78	\$1.31	\$28.08	\$28.21	\$1.97
\$ 9.36	\$9.49	\$0.66	\$18.79	\$18.92	\$1.32	\$28.22	\$28.35	\$1.98
\$28.36	\$28.49	\$1.99				\$28.36	\$28.49	\$1.99
\$28.50	\$28.64	\$2.00				\$28.50	\$28.64	\$2.00
\$28.65	\$28.78	\$2.01				\$28.65	\$28.78	\$2.01
\$28.79	\$28.92	\$2.02				\$28.79	\$28.92	\$2.02
\$28.93	\$29.07	\$2.03				\$28.93	\$29.07	\$2.03
\$29.08	\$29.21	\$2.04				\$29.08	\$29.21	\$2.04
\$29.22	\$29.35	\$2.05				\$29.22	\$29.35	\$2.05
\$29.36	\$29.49	\$2.06				\$29.36	\$29.49	\$2.06
\$29.50	\$29.64	\$2.07				\$29.50	\$29.64	\$2.07
\$29.65	\$29.78	\$2.08				\$29.65	\$29.78	\$2.08
\$29.79	\$29.92	\$2.09				\$29.79	\$29.92	\$2.09
\$29.93	\$30.07	\$2.10				\$29.93	\$30.07	\$2.10
\$30.08	\$30.21	\$2.11				\$30.08	\$30.21	\$2.11
\$30.22	\$30.35	\$2.12				\$30.22	\$30.35	\$2.12
\$30.36	\$30.49	\$2.13				\$30.36	\$30.49	\$2.13
\$30.50	\$30.64	\$2.14				\$30.50	\$30.64	\$2.14
\$30.65	\$30.78	\$2.15				\$30.65	\$30.78	\$2.15
\$30.79	\$30.92	\$2.16				\$30.79	\$30.92	\$2.16
\$30.93	\$31.07	\$2.17				\$30.93	\$31.07	\$2.17
\$31.08	\$31.21	\$2.18				\$31.08	\$31.21	\$2.18
\$31.22	\$31.35	\$2.19				\$31.22	\$31.35	\$2.19
\$31.36	\$31.49	\$2.20				\$31.36	\$31.49	\$2.20
\$31.50	\$31.64	\$2.21				\$31.50	\$31.64	\$2.21
\$31.65	\$31.78	\$2.22				\$31.65	\$31.78	\$2.22
\$31.79	\$31.92	\$2.23				\$31.79	\$31.92	\$2.23
\$31.93	\$32.07	\$2.24				\$31.93	\$32.07	\$2.24
\$32.08	\$32.21	\$2.25				\$32.08	\$32.21	\$2.25
\$32.22	\$32.35	\$2.26				\$32.22	\$32.35	\$2.26
\$32.36	\$32.49	\$2.27				\$32.36	\$32.49	\$2.27
\$32.50	\$32.64	\$2.28				\$32.50	\$32.64	\$2.28
\$32.65	\$32.78	\$2.29				\$32.65	\$32.78	\$2.29
\$32.79	\$32.92	\$2.30				\$32.79	\$32.92	\$2.30
\$32.93	\$33.07	\$2.31				\$32.93	\$33.07	\$2.31
\$33.08	\$33.21	\$2.32				\$33.08	\$33.21	\$2.32
\$33.22	\$33.35	\$2.33				\$33.22	\$33.35	\$2.33
\$33.36	\$33.49	\$2.34				\$33.36	\$33.49	\$2.34
\$33.50	\$33.64	\$2.35				\$33.50	\$33.64	\$2.35
\$33.65	\$33.78	\$2.36				\$33.65	\$33.78	\$2.36
\$33.79	\$33.92	\$2.37				\$33.79	\$33.92	\$2.37
\$33.93	\$34.07	\$2.38				\$33.93	\$34.07	\$2.38
\$34.08	\$34.21	\$2.39				\$34.08	\$34.21	\$2.39
\$34.22	\$34.35	\$2.40				\$34.22	\$34.35	\$2.40
\$34.36	\$34.49	\$2.41				\$34.36	\$34.49	\$2.41
\$34.50	\$34.64	\$2.42				\$34.50	\$34.64	\$2.42
\$34.65	\$34.78	\$2.43				\$34.65	\$34.78	\$2.43
\$34.79	\$34.92	\$2.44				\$34.79	\$34.92	\$2.44
\$34.93	\$35.07	\$2.45				\$34.93	\$35.07	\$2.45
\$35.08	\$35.21	\$2.46				\$35.08	\$35.21	\$2.46
\$35.22	\$35.35	\$2.47				\$35.22	\$35.35	\$2.47
\$35.36	\$35.49	\$2.48				\$35.36	\$35.49	\$2.48
\$35.50	\$35.64	\$2.49				\$35.50	\$35.64	\$2.49
\$35.65	\$35.78	\$2.50				\$35.65	\$35.78	\$2.50
\$35.79	\$35.92	\$2.51				\$35.79	\$35.92	\$2.51
\$35.93	\$36.07	\$2.52				\$35.93	\$36.07	\$2.52
\$36.08	\$36.21	\$2.53				\$36.08	\$36.21	\$2.53
\$36.22	\$36.35	\$2.54				\$36.22	\$36.35	\$2.54
\$36.36	\$36.49	\$2.55				\$36.36	\$36.49	\$2.55
\$36.50	\$36.64	\$2.56				\$36.50	\$36.64	\$2.56
\$36.65	\$36.78	\$2.57				\$36.65	\$36.78	\$2.57
\$36.79	\$36.92	\$2.58				\$36.79	\$36.92	\$2.58
\$36.93	\$37.07	\$2.59				\$36.93	\$37.07	\$2.59
\$37.08	\$37.21	\$2.60				\$37.08	\$37.21	\$2.60
\$37.22	\$37.35	\$2.61				\$37.22	\$37.35	\$2.61
\$37.36	\$37.49	\$2.62				\$37.36	\$37.49	\$2.62
\$37.50	\$37.64	\$2.63				\$37.50	\$37.64	\$2.63
\$37.65	\$37.78	\$2.64				\$37.65	\$37.78	\$2.64

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$ 37.79	\$ 37.92	\$ 2.65	\$ 48.08	\$ 48.21	\$ 3.37	\$ 58.36	\$ 58.49	\$ 4.09	\$ 68.65	\$ 68.78	\$ 4.81
\$ 37.93	\$ 38.07	\$ 2.66	\$ 48.22	\$ 48.35	\$ 3.38	\$ 58.50	\$ 58.64	\$ 4.10	\$ 68.79	\$ 68.92	\$ 4.82
\$ 38.08	\$ 38.21	\$ 2.67	\$ 48.36	\$ 48.49	\$ 3.39	\$ 58.65	\$ 58.78	\$ 4.11	\$ 68.93	\$ 69.07	\$ 4.83
\$ 38.22	\$ 38.35	\$ 2.68	\$ 48.50	\$ 48.64	\$ 3.40	\$ 58.79	\$ 58.92	\$ 4.12	\$ 69.08	\$ 69.21	\$ 4.84
\$ 38.36	\$ 38.49	\$ 2.69	\$ 48.65	\$ 48.78	\$ 3.41	\$ 58.93	\$ 59.07	\$ 4.13	\$ 69.22	\$ 69.35	\$ 4.85
\$ 38.50	\$ 38.64	\$ 2.70	\$ 48.79	\$ 48.92	\$ 3.42	\$ 59.08	\$ 59.21	\$ 4.14	\$ 69.36	\$ 69.49	\$ 4.86
\$ 38.65	\$ 38.78	\$ 2.71	\$ 48.93	\$ 49.07	\$ 3.43	\$ 59.22	\$ 59.35	\$ 4.15	\$ 69.50	\$ 69.64	\$ 4.87
\$ 38.79	\$ 38.92	\$ 2.72	\$ 49.08	\$ 49.21	\$ 3.44	\$ 59.36	\$ 59.49	\$ 4.16	\$ 69.65	\$ 69.78	\$ 4.88
\$ 38.93	\$ 39.07	\$ 2.73	\$ 49.22	\$ 49.35	\$ 3.45	\$ 59.50	\$ 59.64	\$ 4.17	\$ 69.79	\$ 69.92	\$ 4.89
\$ 39.08	\$ 39.21	\$ 2.74	\$ 49.36	\$ 49.49	\$ 3.46	\$ 59.65	\$ 59.78	\$ 4.18	\$ 69.93	\$ 70.07	\$ 4.90
\$ 39.22	\$ 39.35	\$ 2.75	\$ 49.50	\$ 49.64	\$ 3.47	\$ 59.79	\$ 59.92	\$ 4.19	\$ 70.08	\$ 70.21	\$ 4.91
\$ 39.36	\$ 39.49	\$ 2.76	\$ 49.65	\$ 49.78	\$ 3.48	\$ 59.93	\$ 60.07	\$ 4.20	\$ 70.22	\$ 70.35	\$ 4.92
\$ 39.50	\$ 39.64	\$ 2.77	\$ 49.79	\$ 49.92	\$ 3.49	\$ 60.08	\$ 60.21	\$ 4.21	\$ 70.36	\$ 70.49	\$ 4.93
\$ 39.65	\$ 39.78	\$ 2.78	\$ 49.93	\$ 50.07	\$ 3.50	\$ 60.22	\$ 60.35	\$ 4.22	\$ 70.50	\$ 70.64	\$ 4.94
\$ 39.79	\$ 39.92	\$ 2.79	\$ 50.08	\$ 50.21	\$ 3.51	\$ 60.36	\$ 60.49	\$ 4.23	\$ 70.65	\$ 70.78	\$ 4.95
\$ 39.93	\$ 40.07	\$ 2.80	\$ 50.22	\$ 50.35	\$ 3.52	\$ 60.50	\$ 60.64	\$ 4.24	\$ 70.79	\$ 70.92	\$ 4.96
\$ 40.08	\$ 40.21	\$ 2.81	\$ 50.36	\$ 50.49	\$ 3.53	\$ 60.65	\$ 60.78	\$ 4.25	\$ 70.93	\$ 71.07	\$ 4.97
\$ 40.22	\$ 40.35	\$ 2.82	\$ 50.50	\$ 50.64	\$ 3.54	\$ 60.79	\$ 60.92	\$ 4.26	\$ 71.08	\$ 71.21	\$ 4.98
\$ 40.36	\$ 40.49	\$ 2.83	\$ 50.65	\$ 50.78	\$ 3.55	\$ 60.93	\$ 61.07	\$ 4.27	\$ 71.22	\$ 71.35	\$ 4.99
\$ 40.50	\$ 40.64	\$ 2.84	\$ 50.79	\$ 50.92	\$ 3.56	\$ 61.08	\$ 61.21	\$ 4.28	\$ 71.36	\$ 71.49	\$ 5.00
\$ 40.65	\$ 40.78	\$ 2.85	\$ 50.93	\$ 51.07	\$ 3.57	\$ 61.22	\$ 61.35	\$ 4.29	\$ 71.50	\$ 71.64	\$ 5.01
\$ 40.79	\$ 40.92	\$ 2.86	\$ 51.08	\$ 51.21	\$ 3.58	\$ 61.36	\$ 61.49	\$ 4.30	\$ 71.65	\$ 71.78	\$ 5.02
\$ 40.93	\$ 41.07	\$ 2.87	\$ 51.22	\$ 51.35	\$ 3.59	\$ 61.50	\$ 61.64	\$ 4.31	\$ 71.79	\$ 71.92	\$ 5.03
\$ 41.08	\$ 41.21	\$ 2.88	\$ 51.36	\$ 51.49	\$ 3.60	\$ 61.65	\$ 61.78	\$ 4.32	\$ 71.93	\$ 72.07	\$ 5.04
\$ 41.22	\$ 41.35	\$ 2.89	\$ 51.50	\$ 51.64	\$ 3.61	\$ 61.79	\$ 61.92	\$ 4.33	\$ 72.08	\$ 72.21	\$ 5.05
\$ 41.36	\$ 41.49	\$ 2.90	\$ 51.65	\$ 51.78	\$ 3.62	\$ 61.93	\$ 62.07	\$ 4.34	\$ 72.22	\$ 72.35	\$ 5.06
\$ 41.50	\$ 41.64	\$ 2.91	\$ 51.79	\$ 51.92	\$ 3.63	\$ 62.08	\$ 62.21	\$ 4.35	\$ 72.36	\$ 72.49	\$ 5.07
\$ 41.65	\$ 41.78	\$ 2.92	\$ 51.93	\$ 52.07	\$ 3.64	\$ 62.22	\$ 62.35	\$ 4.36	\$ 72.50	\$ 72.64	\$ 5.08
\$ 41.79	\$ 41.92	\$ 2.93	\$ 52.08	\$ 52.21	\$ 3.65	\$ 62.36	\$ 62.49	\$ 4.37	\$ 72.65	\$ 72.78	\$ 5.09
\$ 41.93	\$ 42.07	\$ 2.94	\$ 52.22	\$ 52.35	\$ 3.66	\$ 62.50	\$ 62.64	\$ 4.38	\$ 72.79	\$ 72.92	\$ 5.10
\$ 42.08	\$ 42.21	\$ 2.95	\$ 52.36	\$ 52.49	\$ 3.67	\$ 62.65	\$ 62.78	\$ 4.39	\$ 72.93	\$ 73.07	\$ 5.11
\$ 42.22	\$ 42.35	\$ 2.96	\$ 52.50	\$ 52.64	\$ 3.68	\$ 62.79	\$ 62.92	\$ 4.40	\$ 73.08	\$ 73.21	\$ 5.12
\$ 42.36	\$ 42.49	\$ 2.97	\$ 52.65	\$ 52.78	\$ 3.69	\$ 62.93	\$ 63.07	\$ 4.41	\$ 73.22	\$ 73.35	\$ 5.13
\$ 42.50	\$ 42.64	\$ 2.98	\$ 52.79	\$ 52.92	\$ 3.70	\$ 63.08	\$ 63.21	\$ 4.42	\$ 73.36	\$ 73.49	\$ 5.14
\$ 42.65	\$ 42.78	\$ 2.99	\$ 52.93	\$ 53.07	\$ 3.71	\$ 63.22	\$ 63.35	\$ 4.43	\$ 73.50	\$ 73.64	\$ 5.15
\$ 42.79	\$ 42.92	\$ 3.00	\$ 53.08	\$ 53.21	\$ 3.72	\$ 63.36	\$ 63.49	\$ 4.44	\$ 73.65	\$ 73.78	\$ 5.16
\$ 42.93	\$ 43.07	\$ 3.01	\$ 53.22	\$ 53.35	\$ 3.73	\$ 63.50	\$ 63.64	\$ 4.45	\$ 73.79	\$ 73.92	\$ 5.17
\$ 43.08	\$ 43.21	\$ 3.02	\$ 53.36	\$ 53.49	\$ 3.74	\$ 63.65	\$ 63.78	\$ 4.46	\$ 73.93	\$ 74.07	\$ 5.18
\$ 43.22	\$ 43.35	\$ 3.03	\$ 53.50	\$ 53.64	\$ 3.75	\$ 63.79	\$ 63.92	\$ 4.47	\$ 74.08	\$ 74.21	\$ 5.19
\$ 43.36	\$ 43.49	\$ 3.04	\$ 53.65	\$ 53.78	\$ 3.76	\$ 63.93	\$ 64.07	\$ 4.48	\$ 74.22	\$ 74.35	\$ 5.20
\$ 43.50	\$ 43.64	\$ 3.05	\$ 53.79	\$ 53.92	\$ 3.77	\$ 64.08	\$ 64.21	\$ 4.49	\$ 74.36	\$ 74.49	\$ 5.21
\$ 43.65	\$ 43.78	\$ 3.06	\$ 53.93	\$ 54.07	\$ 3.78	\$ 64.22	\$ 64.35	\$ 4.50	\$ 74.50	\$ 74.64	\$ 5.22
\$ 43.79	\$ 43.92	\$ 3.07	\$ 54.08	\$ 54.21	\$ 3.79	\$ 64.36	\$ 64.49	\$ 4.51	\$ 74.65	\$ 74.78	\$ 5.23
\$ 43.93	\$ 44.07	\$ 3.08	\$ 54.22	\$ 54.35	\$ 3.80	\$ 64.50	\$ 64.64	\$ 4.52	\$ 74.79	\$ 74.92	\$ 5.24
\$ 44.08	\$ 44.21	\$ 3.09	\$ 54.36	\$ 54.49	\$ 3.81	\$ 64.65	\$ 64.78	\$ 4.53	\$ 74.93	\$ 75.07	\$ 5.25
\$ 44.22	\$ 44.35	\$ 3.10	\$ 54.50	\$ 54.64	\$ 3.82	\$ 64.79	\$ 64.92	\$ 4.54	\$ 75.08	\$ 75.21	\$ 5.26
\$ 44.36	\$ 44.49	\$ 3.11	\$ 54.65	\$ 54.78	\$ 3.83	\$ 64.93	\$ 65.07	\$ 4.55	\$ 75.22	\$ 75.35	\$ 5.27
\$ 44.50	\$ 44.64	\$ 3.12	\$ 54.79	\$ 54.92	\$ 3.84	\$ 65.08	\$ 65.21	\$ 4.56	\$ 75.36	\$ 75.49	\$ 5.28
\$ 44.65	\$ 44.78	\$ 3.13	\$ 54.93	\$ 55.07	\$ 3.85	\$ 65.22	\$ 65.35	\$ 4.57	\$ 75.50	\$ 75.64	\$ 5.29
\$ 44.79	\$ 44.92	\$ 3.14	\$ 55.08	\$ 55.21	\$ 3.86	\$ 65.36	\$ 65.49	\$ 4.58	\$ 75.65	\$ 75.78	\$ 5.30
\$ 44.93	\$ 45.07	\$ 3.15	\$ 55.22	\$ 55.35	\$ 3.87	\$ 65.50	\$ 65.64	\$ 4.59	\$ 75.79	\$ 75.92	\$ 5.31
\$ 45.08	\$ 45.21	\$ 3.16	\$ 55.36	\$ 55.49	\$ 3.88	\$ 65.65	\$ 65.78	\$ 4.60	\$ 75.93	\$ 76.07	\$ 5.32
\$ 45.22	\$ 45.35	\$ 3.17	\$ 55.50	\$ 55.64	\$ 3.89	\$ 65.79	\$ 65.92	\$ 4.61	\$ 76.08	\$ 76.21	\$ 5.33
\$ 45.36	\$ 45.49	\$ 3.18	\$ 55.65	\$ 55.78	\$ 3.90	\$ 65.93	\$ 66.07	\$ 4.62	\$ 76.22	\$ 76.35	\$ 5.34
\$ 45.50	\$ 45.64	\$ 3.19	\$ 55.79	\$ 55.92	\$ 3.91	\$ 66.08	\$ 66.21	\$ 4.63	\$ 76.36	\$ 76.49	\$ 5.35
\$ 45.65	\$ 45.78	\$ 3.20	\$ 55.93	\$ 56.07	\$ 3.92	\$ 66.22	\$ 66.35	\$ 4.64	\$ 76.50	\$ 76.64	\$ 5.36
\$ 45.79	\$ 45.92	\$ 3.21	\$ 56.08	\$ 56.21	\$ 3.93	\$ 66.36	\$ 66.49	\$ 4.65	\$ 76.65	\$ 76.78	\$ 5.37
\$ 45.93	\$ 46.07	\$ 3.22	\$ 56.22	\$ 56.35	\$ 3.94	\$ 66.50	\$ 66.64	\$ 4.66	\$ 76.79	\$ 76.92	\$ 5.38
\$ 46.08	\$ 46.21	\$ 3.23	\$ 56.36	\$ 56.49	\$ 3.95	\$ 66.65	\$ 66.78	\$ 4.67	\$ 76.93	\$ 77.07	\$ 5.39
\$ 46.22	\$ 46.35	\$ 3.24	\$ 56.50	\$ 56.64	\$ 3.96	\$ 66.79	\$ 66.92	\$ 4.68	\$ 77.08	\$ 77.21	\$ 5.40
\$ 46.36	\$ 46.49	\$ 3.25	\$ 56.65	\$ 56.78	\$ 3.97	\$ 66.93	\$ 67.07	\$ 4.69	\$ 77.22	\$ 77.35	\$ 5.41
\$ 46.50	\$ 46.64	\$ 3.26	\$ 56.79	\$ 56.92	\$ 3.98	\$ 67.08	\$ 67.21	\$ 4.70	\$ 77.36	\$ 77.49	\$ 5.42
\$ 46.65	\$ 46.78	\$ 3.27	\$ 56.93	\$ 57.07	\$ 3.99	\$ 67.22	\$ 67.35	\$ 4.71	\$ 77.50	\$ 77.64	\$ 5.43
\$ 46.79	\$ 46.92	\$ 3.28	\$ 57.08	\$ 57.21	\$ 4.00	\$ 67.36	\$ 67.49	\$ 4.72	\$ 77.65	\$ 77.78	\$ 5.44
\$ 46.93	\$ 47.07	\$ 3.29	\$ 57.22	\$ 57.35	\$ 4.01	\$ 67.50	\$ 67.64	\$ 4.73	\$ 77.79	\$ 77.92	\$ 5.45
\$ 47.08	\$ 47.21	\$ 3.30	\$ 57.36	\$ 57.49	\$ 4.02	\$ 67.65	\$ 67.78	\$ 4.74	\$ 77.93	\$ 78.07	\$ 5.46
\$ 47.22	\$ 47.35	\$ 3.31	\$ 57.50	\$ 57.64	\$ 4.03	\$ 67.79	\$ 67.92	\$ 4.75	\$ 78.08	\$ 78.21	\$ 5.47
\$ 47.36	\$ 47.49	\$ 3.32	\$ 57.65	\$ 57.78	\$ 4.04	\$ 67.93	\$ 68.07	\$ 4.76	\$ 78.22	\$ 78.35	\$ 5.48
\$ 47.50	\$ 47.64	\$ 3.33	\$ 57.79	\$ 57.92	\$ 4.05	\$ 68.08	\$ 68.21	\$ 4.77	\$ 78.36	\$ 78.49	\$ 5.49
\$ 47.65	\$ 47.78	\$ 3.34	\$ 57.93	\$ 58.07	\$ 4.06	\$ 68.22	\$ 68.35	\$ 4.78	\$ 78.50	\$ 78.64	\$ 5.50
\$ 47.79	\$ 47.92	\$ 3.35	\$ 58.08	\$ 58.21	\$ 4.07	\$ 68.36	\$ 68.49	\$ 4.79	\$ 78.65	\$ 78.78	\$ 5.51
\$ 47.93	\$ 48.07	\$ 3.36	\$ 58.22	\$ 58.35	\$ 4.08	\$ 68.50	\$ 68.64	\$ 4.80	\$ 78.79	\$ 78.92	\$ 5.52



Price Range	Tax
\$78.93	\$79.07 \$5.53
\$79.08	\$79.21 \$5.54
\$79.22	\$79.35 \$5.55
\$79.36	\$79.49 \$5.56
\$79.50	\$79.64 \$5.57
\$79.65	\$79.78 \$5.58
\$79.79	\$79.92 \$5.59
\$79.93	\$80.07 \$5.60
\$80.08	\$80.21 \$5.61
\$80.22	\$80.35 \$5.62
\$80.36	\$80.49 \$5.63
\$80.50	\$80.64 \$5.64
\$80.65	\$80.78 \$5.65
\$80.79	\$80.92 \$5.66
\$80.93	\$81.07 \$5.67
\$81.08	\$81.21 \$5.68
\$81.22	\$81.35 \$5.69
\$81.36	\$81.49 \$5.70
\$81.50	\$81.64 \$5.71
\$81.65	\$81.78 \$5.72
\$81.79	\$81.92 \$5.73
\$81.93	\$82.07 \$5.74
\$82.08	\$82.21 \$5.75
\$82.22	\$82.35 \$5.76
\$82.36	\$82.49 \$5.77
\$82.50	\$82.64 \$5.78
\$82.65	\$82.78 \$5.79
\$82.79	\$82.92 \$5.80
\$82.93	\$83.07 \$5.81
\$83.08	\$83.21 \$5.82
\$83.22	\$83.35 \$5.83
\$83.36	\$83.49 \$5.84
\$83.50	\$83.64 \$5.85
\$83.65	\$83.78 \$5.86
\$83.79	\$83.92 \$5.87
\$83.93	\$84.07 \$5.88
\$84.08	\$84.21 \$5.89
\$84.22	\$84.35 \$5.90
\$84.36	\$84.49 \$5.91
\$84.50	\$84.64 \$5.92
\$84.65	\$84.78 \$5.93
\$84.79	\$84.92 \$5.94
\$84.93	\$85.07 \$5.95
\$85.08	\$85.21 \$5.96
\$85.22	\$85.35 \$5.97
\$85.36	\$85.49 \$5.98
\$85.50	\$85.64 \$5.99
\$85.65	\$85.78 \$6.00
\$85.79	\$85.92 \$6.01
\$85.93	\$86.07 \$6.02
\$86.08	\$86.21 \$6.03
\$86.22	\$86.35 \$6.04
\$86.36	\$86.49 \$6.05
\$86.50	\$86.64 \$6.06
\$86.65	\$86.78 \$6.07
\$86.79	\$86.92 \$6.08
\$86.93	\$87.07 \$6.09
\$87.08	\$87.21 \$6.10
\$87.22	\$87.35 \$6.11
\$87.36	\$87.49 \$6.12
\$87.50	\$87.64 \$6.13
\$87.65	\$87.78 \$6.14
\$87.79	\$87.92 \$6.15
\$87.93	\$88.07 \$6.16
\$88.08	\$88.21 \$6.17
\$88.22	\$88.35 \$6.18
\$88.36	\$88.49 \$6.19
\$88.50	\$88.64 \$6.20
\$88.65	\$88.78 \$6.21
\$88.79	\$88.92 \$6.22
\$88.93	\$89.07 \$6.23
\$89.08	\$89.21 \$6.24

Price Range	Tax
\$89.22	\$89.35 \$6.25
\$89.36	\$89.49 \$6.26
\$89.50	\$89.64 \$6.27
\$89.65	\$89.78 \$6.28
\$89.79	\$89.92 \$6.29
\$89.93	\$90.07 \$6.30
\$90.08	\$90.21 \$6.31
\$90.22	\$90.35 \$6.32
\$90.36	\$90.49 \$6.33
\$90.50	\$90.64 \$6.34
\$90.65	\$90.78 \$6.35
\$90.79	\$90.92 \$6.36
\$90.93	\$91.07 \$6.37
\$91.08	\$91.21 \$6.38
\$91.22	\$91.35 \$6.39
\$91.36	\$91.49 \$6.40
\$91.50	\$91.64 \$6.41
\$91.65	\$91.78 \$6.42
\$91.79	\$91.92 \$6.43
\$91.93	\$92.07 \$6.44
\$92.08	\$92.21 \$6.45
\$92.22	\$92.35 \$6.46
\$92.36	\$92.49 \$6.47
\$92.50	\$92.64 \$6.48
\$92.65	\$92.78 \$6.49
\$92.79	\$92.92 \$6.50
\$92.93	\$93.07 \$6.51
\$93.08	\$93.21 \$6.52
\$93.22	\$93.35 \$6.53
\$93.36	\$93.49 \$6.54
\$93.50	\$93.64 \$6.55
\$93.65	\$93.78 \$6.56
\$93.79	\$93.92 \$6.57
\$93.93	\$94.07 \$6.58
\$94.08	\$94.21 \$6.59
\$94.22	\$94.35 \$6.60
\$94.36	\$94.49 \$6.61
\$94.50	\$94.64 \$6.62
\$94.65	\$94.78 \$6.63
\$94.79	\$94.92 \$6.64
\$94.93	\$95.07 \$6.65
\$95.08	\$95.21 \$6.66
\$95.22	\$95.35 \$6.67
\$95.36	\$95.49 \$6.68
\$95.50	\$95.64 \$6.69
\$95.65	\$95.78 \$6.70
\$95.79	\$95.92 \$6.71
\$95.93	\$96.07 \$6.72
\$96.08	\$96.21 \$6.73
\$96.22	\$96.35 \$6.74
\$96.36	\$96.49 \$6.75
\$96.50	\$96.64 \$6.76
\$96.65	\$96.78 \$6.77
\$96.79	\$96.92 \$6.78
\$96.93	\$97.07 \$6.79
\$97.08	\$97.21 \$6.80
\$97.22	\$97.35 \$6.81
\$97.36	\$97.49 \$6.82
\$97.50	\$97.64 \$6.83
\$97.65	\$97.78 \$6.84
\$97.79	\$97.92 \$6.85
\$97.93	\$98.07 \$6.86
\$98.08	\$98.21 \$6.87
\$98.22	\$98.35 \$6.88
\$98.36	\$98.49 \$6.89
\$98.50	\$98.64 \$6.90
\$98.65	\$98.78 \$6.91
\$98.79	\$98.92 \$6.92
\$98.93	\$99.07 \$6.93
\$99.08	\$99.21 \$6.94
\$99.22	\$99.35 \$6.95
\$99.36	\$99.49 \$6.96

Price Range	Tax
\$99.50	\$99.64 \$6.97
\$99.65	\$99.78 \$6.98
\$99.79	\$99.92 \$6.99
\$99.93	\$100.07 \$7.00





STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**8% SALES, LOCAL TAXES AND  
ACCOMMODATIONS COMPUTATION SCHEDULE**

**ST-263-C**

(Rev. 5/31/07)  
5065

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$0.11	\$0.18	\$0.01	\$8.19	\$8.31	\$0.66	\$16.32	\$16.43	\$1.31	\$24.44	\$24.56	\$1.96
\$0.19	\$0.31	\$0.02	\$8.32	\$8.43	\$0.67	\$16.44	\$16.56	\$1.32	\$24.57	\$24.68	\$1.97
\$0.32	\$0.43	\$0.03	\$8.44	\$8.56	\$0.68	\$16.57	\$16.68	\$1.33	\$24.69	\$24.81	\$1.98
\$0.44	\$0.56	\$0.04	\$8.57	\$8.68	\$0.69	\$16.69	\$16.81	\$1.34	\$24.82	\$24.93	\$1.99
\$0.57	\$0.68	\$0.05	\$8.69	\$8.81	\$0.70	\$16.82	\$16.93	\$1.35	\$24.94	\$25.06	\$2.00
\$0.69	\$0.81	\$0.06	\$8.82	\$8.93	\$0.71	\$16.94	\$17.06	\$1.36	\$25.07	\$25.18	\$2.01
\$0.82	\$0.93	\$0.07	\$8.94	\$9.06	\$0.72	\$17.07	\$17.18	\$1.37	\$25.19	\$25.31	\$2.02
\$0.94	\$1.06	\$0.08	\$9.07	\$9.18	\$0.73	\$17.19	\$17.31	\$1.38	\$25.32	\$25.43	\$2.03
\$1.07	\$1.18	\$0.09	\$9.19	\$9.31	\$0.74	\$17.32	\$17.43	\$1.39	\$25.44	\$25.56	\$2.04
\$1.19	\$1.31	\$0.10	\$9.32	\$9.43	\$0.75	\$17.44	\$17.56	\$1.40	\$25.57	\$25.68	\$2.05
\$1.32	\$1.43	\$0.11	\$9.44	\$9.56	\$0.76	\$17.57	\$17.68	\$1.41	\$25.69	\$25.81	\$2.06
\$1.44	\$1.56	\$0.12	\$9.57	\$9.68	\$0.77	\$17.69	\$17.81	\$1.42	\$25.82	\$25.93	\$2.07
\$1.57	\$1.68	\$0.13	\$9.69	\$9.81	\$0.78	\$17.82	\$17.93	\$1.43	\$25.94	\$26.06	\$2.08
\$1.69	\$1.81	\$0.14	\$9.82	\$9.93	\$0.79	\$17.94	\$18.06	\$1.44	\$26.07	\$26.18	\$2.09
\$1.82	\$1.93	\$0.15	\$9.94	\$10.06	\$0.80	\$18.07	\$18.18	\$1.45	\$26.19	\$26.31	\$2.10
\$1.94	\$2.06	\$0.16	\$10.07	\$10.18	\$0.81	\$18.19	\$18.31	\$1.46	\$26.32	\$26.43	\$2.11
\$2.07	\$2.18	\$0.17	\$10.19	\$10.31	\$0.82	\$18.32	\$18.43	\$1.47	\$26.44	\$26.56	\$2.12
\$2.19	\$2.31	\$0.18	\$10.32	\$10.43	\$0.83	\$18.44	\$18.56	\$1.48	\$26.57	\$26.68	\$2.13
\$2.32	\$2.43	\$0.19	\$10.44	\$10.56	\$0.84	\$18.57	\$18.68	\$1.49	\$26.69	\$26.81	\$2.14
\$2.44	\$2.56	\$0.20	\$10.57	\$10.68	\$0.85	\$18.69	\$18.81	\$1.50	\$26.82	\$26.93	\$2.15
\$2.57	\$2.68	\$0.21	\$10.69	\$10.81	\$0.86	\$18.82	\$18.93	\$1.51	\$26.94	\$27.06	\$2.16
\$2.69	\$2.81	\$0.22	\$10.82	\$10.93	\$0.87	\$18.94	\$19.06	\$1.52	\$27.07	\$27.18	\$2.17
\$2.82	\$2.93	\$0.23	\$10.94	\$11.06	\$0.88	\$19.07	\$19.18	\$1.53	\$27.19	\$27.31	\$2.18
\$2.94	\$3.06	\$0.24	\$11.07	\$11.18	\$0.89	\$19.19	\$19.31	\$1.54	\$27.32	\$27.43	\$2.19
\$3.07	\$3.18	\$0.25	\$11.19	\$11.31	\$0.90	\$19.32	\$19.43	\$1.55	\$27.44	\$27.56	\$2.20
\$3.19	\$3.31	\$0.26	\$11.32	\$11.43	\$0.91	\$19.44	\$19.56	\$1.56	\$27.57	\$27.68	\$2.21
\$3.32	\$3.43	\$0.27	\$11.44	\$11.56	\$0.92	\$19.57	\$19.68	\$1.57	\$27.69	\$27.81	\$2.22
\$3.44	\$3.56	\$0.28	\$11.57	\$11.68	\$0.93	\$19.69	\$19.81	\$1.58	\$27.82	\$27.93	\$2.23
\$3.57	\$3.68	\$0.29	\$11.69	\$11.81	\$0.94	\$19.82	\$19.93	\$1.59	\$27.94	\$28.06	\$2.24
\$3.69	\$3.81	\$0.30	\$11.82	\$11.93	\$0.95	\$19.94	\$20.06	\$1.60	\$28.07	\$28.18	\$2.25
\$3.82	\$3.93	\$0.31	\$11.94	\$12.06	\$0.96	\$20.07	\$20.18	\$1.61	\$28.19	\$28.31	\$2.26
\$3.94	\$4.06	\$0.32	\$12.07	\$12.18	\$0.97	\$20.19	\$20.31	\$1.62	\$28.32	\$28.43	\$2.27
\$4.07	\$4.18	\$0.33	\$12.19	\$12.31	\$0.98	\$20.32	\$20.43	\$1.63	\$28.44	\$28.56	\$2.28
\$4.19	\$4.31	\$0.34	\$12.32	\$12.43	\$0.99	\$20.44	\$20.56	\$1.64	\$28.57	\$28.68	\$2.29
\$4.32	\$4.43	\$0.35	\$12.44	\$12.56	\$1.00	\$20.57	\$20.68	\$1.65	\$28.69	\$28.81	\$2.30
\$4.44	\$4.56	\$0.36	\$12.57	\$12.68	\$1.01	\$20.69	\$20.81	\$1.66	\$28.82	\$28.93	\$2.31
\$4.57	\$4.68	\$0.37	\$12.69	\$12.81	\$1.02	\$20.82	\$20.93	\$1.67	\$28.94	\$29.06	\$2.32
\$4.69	\$4.81	\$0.38	\$12.82	\$12.93	\$1.03	\$20.94	\$21.06	\$1.68	\$29.07	\$29.18	\$2.33
\$4.82	\$4.93	\$0.39	\$12.94	\$13.06	\$1.04	\$21.07	\$21.18	\$1.69	\$29.19	\$29.31	\$2.34
\$4.94	\$5.06	\$0.40	\$13.07	\$13.18	\$1.05	\$21.19	\$21.31	\$1.70	\$29.32	\$29.43	\$2.35
\$5.07	\$5.18	\$0.41	\$13.19	\$13.31	\$1.06	\$21.32	\$21.43	\$1.71	\$29.44	\$29.56	\$2.36
\$5.19	\$5.31	\$0.42	\$13.32	\$13.43	\$1.07	\$21.44	\$21.56	\$1.72	\$29.57	\$29.68	\$2.37
\$5.32	\$5.43	\$0.43	\$13.44	\$13.56	\$1.08	\$21.57	\$21.68	\$1.73	\$29.69	\$29.81	\$2.38
\$5.44	\$5.56	\$0.44	\$13.57	\$13.68	\$1.09	\$21.69	\$21.81	\$1.74	\$29.82	\$29.93	\$2.39
\$5.57	\$5.68	\$0.45	\$13.69	\$13.81	\$1.10	\$21.82	\$21.93	\$1.75	\$29.94	\$30.06	\$2.40
\$5.69	\$5.81	\$0.46	\$13.82	\$13.93	\$1.11	\$21.94	\$22.06	\$1.76	\$30.07	\$30.18	\$2.41
\$5.82	\$5.93	\$0.47	\$13.94	\$14.06	\$1.12	\$22.07	\$22.18	\$1.77	\$30.19	\$30.31	\$2.42
\$5.94	\$6.06	\$0.48	\$14.07	\$14.18	\$1.13	\$22.19	\$22.31	\$1.78	\$30.32	\$30.43	\$2.43
\$6.07	\$6.18	\$0.49	\$14.19	\$14.31	\$1.14	\$22.32	\$22.43	\$1.79	\$30.44	\$30.56	\$2.44
\$6.19	\$6.31	\$0.50	\$14.32	\$14.43	\$1.15	\$22.44	\$22.56	\$1.80	\$30.57	\$30.68	\$2.45
\$6.32	\$6.43	\$0.51	\$14.44	\$14.56	\$1.16	\$22.57	\$22.68	\$1.81	\$30.69	\$30.81	\$2.46
\$6.44	\$6.56	\$0.52	\$14.57	\$14.68	\$1.17	\$22.69	\$22.81	\$1.82	\$30.82	\$30.93	\$2.47
\$6.57	\$6.68	\$0.53	\$14.69	\$14.81	\$1.18	\$22.82	\$22.93	\$1.83	\$30.94	\$31.06	\$2.48
\$6.69	\$6.81	\$0.54	\$14.82	\$14.93	\$1.19	\$22.94	\$23.06	\$1.84	\$31.07	\$31.18	\$2.49
\$6.82	\$6.93	\$0.55	\$14.94	\$15.06	\$1.20	\$23.07	\$23.18	\$1.85	\$31.19	\$31.31	\$2.50
\$6.94	\$7.06	\$0.56	\$15.07	\$15.18	\$1.21	\$23.19	\$23.31	\$1.86	\$31.32	\$31.43	\$2.51
\$7.07	\$7.18	\$0.57	\$15.19	\$15.31	\$1.22	\$23.32	\$23.43	\$1.87	\$31.44	\$31.56	\$2.52
\$7.19	\$7.31	\$0.58	\$15.32	\$15.43	\$1.23	\$23.44	\$23.56	\$1.88	\$31.57	\$31.68	\$2.53
\$7.32	\$7.43	\$0.59	\$15.44	\$15.56	\$1.24	\$23.57	\$23.68	\$1.89	\$31.69	\$31.81	\$2.54
\$7.44	\$7.56	\$0.60	\$15.57	\$15.68	\$1.25	\$23.69	\$23.81	\$1.90	\$31.82	\$31.93	\$2.55
\$7.57	\$7.68	\$0.61	\$15.69	\$15.81	\$1.26	\$23.82	\$23.93	\$1.91	\$31.94	\$32.06	\$2.56
\$7.69	\$7.81	\$0.62	\$15.82	\$15.93	\$1.27	\$23.94	\$24.06	\$1.92	\$32.07	\$32.18	\$2.57
\$7.82	\$7.93	\$0.63	\$15.94	\$16.06	\$1.28	\$24.07	\$24.18	\$1.93	\$32.19	\$32.31	\$2.58
\$7.94	\$8.06	\$0.64	\$16.07	\$16.18	\$1.29	\$24.19	\$24.31	\$1.94	\$32.32	\$32.43	\$2.59
\$8.07	\$8.18	\$0.65	\$16.19	\$16.31	\$1.30	\$24.32	\$24.43	\$1.95	\$32.44	\$32.56	\$2.60

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$32.57	\$32.68	\$2.61	\$41.32	\$41.43	\$3.31	\$50.07	\$50.18	\$4.01	\$58.82	\$58.93	\$4.71
\$32.69	\$32.81	\$2.62	\$41.44	\$41.56	\$3.32	\$50.19	\$50.31	\$4.02	\$58.94	\$59.06	\$4.72
\$32.82	\$32.93	\$2.63	\$41.57	\$41.68	\$3.33	\$50.32	\$50.43	\$4.03	\$59.07	\$59.18	\$4.73
\$32.94	\$33.06	\$2.64	\$41.69	\$41.81	\$3.34	\$50.44	\$50.56	\$4.04	\$59.19	\$59.31	\$4.74
\$33.07	\$33.18	\$2.65	\$41.82	\$41.93	\$3.35	\$50.57	\$50.68	\$4.05	\$59.32	\$59.43	\$4.75
\$33.19	\$33.31	\$2.66	\$41.94	\$42.06	\$3.36	\$50.69	\$50.81	\$4.06	\$59.44	\$59.56	\$4.76
\$33.32	\$33.43	\$2.67	\$42.07	\$42.18	\$3.37	\$50.82	\$50.93	\$4.07	\$59.57	\$59.68	\$4.77
\$33.44	\$33.56	\$2.68	\$42.19	\$42.31	\$3.38	\$50.94	\$51.06	\$4.08	\$59.69	\$59.81	\$4.78
\$33.57	\$33.68	\$2.69	\$42.32	\$42.43	\$3.39	\$51.07	\$51.18	\$4.09	\$59.82	\$59.93	\$4.79
\$33.69	\$33.81	\$2.70	\$42.44	\$42.56	\$3.40	\$51.19	\$51.31	\$4.10	\$59.94	\$60.06	\$4.80
\$33.82	\$33.93	\$2.71	\$42.57	\$42.68	\$3.41	\$51.32	\$51.43	\$4.11	\$60.07	\$60.18	\$4.81
\$33.94	\$34.06	\$2.72	\$42.69	\$42.81	\$3.42	\$51.44	\$51.56	\$4.12	\$60.19	\$60.31	\$4.82
\$34.07	\$34.18	\$2.73	\$42.82	\$42.93	\$3.43	\$51.57	\$51.68	\$4.13	\$60.32	\$60.43	\$4.83
\$34.19	\$34.31	\$2.74	\$42.94	\$43.06	\$3.44	\$51.69	\$51.81	\$4.14	\$60.44	\$60.56	\$4.84
\$34.32	\$34.43	\$2.75	\$43.07	\$43.18	\$3.45	\$51.82	\$51.93	\$4.15	\$60.57	\$60.68	\$4.85
\$34.44	\$34.56	\$2.76	\$43.19	\$43.31	\$3.46	\$51.94	\$52.06	\$4.16	\$60.69	\$60.81	\$4.86
\$34.57	\$34.68	\$2.77	\$43.32	\$43.43	\$3.47	\$52.07	\$52.18	\$4.17	\$60.82	\$60.93	\$4.87
\$34.69	\$34.81	\$2.78	\$43.44	\$43.56	\$3.48	\$52.19	\$52.31	\$4.18	\$60.94	\$61.06	\$4.88
\$34.82	\$34.93	\$2.79	\$43.57	\$43.68	\$3.49	\$52.32	\$52.43	\$4.19	\$61.07	\$61.18	\$4.89
\$34.94	\$35.06	\$2.80	\$43.69	\$43.81	\$3.50	\$52.44	\$52.56	\$4.20	\$61.19	\$61.31	\$4.90
\$35.07	\$35.18	\$2.81	\$43.82	\$43.93	\$3.51	\$52.57	\$52.68	\$4.21	\$61.32	\$61.43	\$4.91
\$35.19	\$35.31	\$2.82	\$43.94	\$44.06	\$3.52	\$52.69	\$52.81	\$4.22	\$61.44	\$61.56	\$4.92
\$35.32	\$35.43	\$2.83	\$44.07	\$44.18	\$3.53	\$52.82	\$52.93	\$4.23	\$61.57	\$61.68	\$4.93
\$35.44	\$35.56	\$2.84	\$44.19	\$44.31	\$3.54	\$52.94	\$53.06	\$4.24	\$61.69	\$61.81	\$4.94
\$35.57	\$35.68	\$2.85	\$44.32	\$44.43	\$3.55	\$53.07	\$53.18	\$4.25	\$61.82	\$61.93	\$4.95
\$35.69	\$35.81	\$2.86	\$44.44	\$44.56	\$3.56	\$53.19	\$53.31	\$4.26	\$61.94	\$62.06	\$4.96
\$35.82	\$35.93	\$2.87	\$44.57	\$44.68	\$3.57	\$53.32	\$53.43	\$4.27	\$62.07	\$62.18	\$4.97
\$35.94	\$36.06	\$2.88	\$44.69	\$44.81	\$3.58	\$53.44	\$53.56	\$4.28	\$62.19	\$62.31	\$4.98
\$36.07	\$36.18	\$2.89	\$44.82	\$44.93	\$3.59	\$53.57	\$53.68	\$4.29	\$62.32	\$62.43	\$4.99
\$36.19	\$36.31	\$2.90	\$44.94	\$45.06	\$3.60	\$53.69	\$53.81	\$4.30	\$62.44	\$62.56	\$5.00
\$36.32	\$36.43	\$2.91	\$45.07	\$45.18	\$3.61	\$53.82	\$53.93	\$4.31	\$62.57	\$62.68	\$5.01
\$36.44	\$36.56	\$2.92	\$45.19	\$45.31	\$3.62	\$53.94	\$54.06	\$4.32	\$62.69	\$62.81	\$5.02
\$36.57	\$36.68	\$2.93	\$45.32	\$45.43	\$3.63	\$54.07	\$54.18	\$4.33	\$62.82	\$62.93	\$5.03
\$36.69	\$36.81	\$2.94	\$45.44	\$45.56	\$3.64	\$54.19	\$54.31	\$4.34	\$62.94	\$63.06	\$5.04
\$36.82	\$36.93	\$2.95	\$45.57	\$45.68	\$3.65	\$54.32	\$54.43	\$4.35	\$63.07	\$63.18	\$5.05
\$36.94	\$37.06	\$2.96	\$45.69	\$45.81	\$3.66	\$54.44	\$54.56	\$4.36	\$63.19	\$63.31	\$5.06
\$37.07	\$37.18	\$2.97	\$45.82	\$45.93	\$3.67	\$54.57	\$54.68	\$4.37	\$63.32	\$63.43	\$5.07
\$37.19	\$37.31	\$2.98	\$45.94	\$46.06	\$3.68	\$54.69	\$54.81	\$4.38	\$63.44	\$63.56	\$5.08
\$37.32	\$37.43	\$2.99	\$46.07	\$46.18	\$3.69	\$54.82	\$54.93	\$4.39	\$63.57	\$63.68	\$5.09
\$37.44	\$37.56	\$3.00	\$46.19	\$46.31	\$3.70	\$54.94	\$55.06	\$4.40	\$63.69	\$63.81	\$5.10
\$37.57	\$37.68	\$3.01	\$46.32	\$46.43	\$3.71	\$55.07	\$55.18	\$4.41	\$63.82	\$63.93	\$5.11
\$37.69	\$37.81	\$3.02	\$46.44	\$46.56	\$3.72	\$55.19	\$55.31	\$4.42	\$63.94	\$64.06	\$5.12
\$37.82	\$37.93	\$3.03	\$46.57	\$46.68	\$3.73	\$55.32	\$55.43	\$4.43	\$64.07	\$64.18	\$5.13
\$37.94	\$38.06	\$3.04	\$46.69	\$46.81	\$3.74	\$55.44	\$55.56	\$4.44	\$64.19	\$64.31	\$5.14
\$38.07	\$38.18	\$3.05	\$46.82	\$46.93	\$3.75	\$55.57	\$55.68	\$4.45	\$64.32	\$64.43	\$5.15
\$38.19	\$38.31	\$3.06	\$46.94	\$47.06	\$3.76	\$55.69	\$55.81	\$4.46	\$64.44	\$64.56	\$5.16
\$38.32	\$38.43	\$3.07	\$47.07	\$47.18	\$3.77	\$55.82	\$55.93	\$4.47	\$64.57	\$64.68	\$5.17
\$38.44	\$38.56	\$3.08	\$47.19	\$47.31	\$3.78	\$55.94	\$56.06	\$4.48	\$64.69	\$64.81	\$5.18
\$38.57	\$38.68	\$3.09	\$47.32	\$47.43	\$3.79	\$56.07	\$56.18	\$4.49	\$64.82	\$64.93	\$5.19
\$38.69	\$38.81	\$3.10	\$47.44	\$47.56	\$3.80	\$56.19	\$56.31	\$4.50	\$64.94	\$65.06	\$5.20
\$38.82	\$38.93	\$3.11	\$47.57	\$47.68	\$3.81	\$56.32	\$56.43	\$4.51	\$65.07	\$65.18	\$5.21
\$38.94	\$39.06	\$3.12	\$47.69	\$47.81	\$3.82	\$56.44	\$56.56	\$4.52	\$65.19	\$65.31	\$5.22
\$39.07	\$39.18	\$3.13	\$47.82	\$47.93	\$3.83	\$56.57	\$56.68	\$4.53	\$65.32	\$65.43	\$5.23
\$39.19	\$39.31	\$3.14	\$47.94	\$48.06	\$3.84	\$56.69	\$56.81	\$4.54	\$65.44	\$65.56	\$5.24
\$39.32	\$39.43	\$3.15	\$48.07	\$48.18	\$3.85	\$56.82	\$56.93	\$4.55	\$65.57	\$65.68	\$5.25
\$39.44	\$39.56	\$3.16	\$48.19	\$48.31	\$3.86	\$56.94	\$57.06	\$4.56	\$65.69	\$65.81	\$5.26
\$39.57	\$39.68	\$3.17	\$48.32	\$48.43	\$3.87	\$57.07	\$57.18	\$4.57	\$65.82	\$65.93	\$5.27
\$39.69	\$39.81	\$3.18	\$48.44	\$48.56	\$3.88	\$57.19	\$57.31	\$4.58	\$65.94	\$66.06	\$5.28
\$39.82	\$39.93	\$3.19	\$48.57	\$48.68	\$3.89	\$57.32	\$57.43	\$4.59	\$66.07	\$66.18	\$5.29
\$39.94	\$40.06	\$3.20	\$48.69	\$48.81	\$3.90	\$57.44	\$57.56	\$4.60	\$66.19	\$66.31	\$5.30
\$40.07	\$40.18	\$3.21	\$48.82	\$48.93	\$3.91	\$57.57	\$57.68	\$4.61	\$66.32	\$66.43	\$5.31
\$40.19	\$40.31	\$3.22	\$48.94	\$49.06	\$3.92	\$57.69	\$57.81	\$4.62	\$66.44	\$66.56	\$5.32
\$40.32	\$40.43	\$3.23	\$49.07	\$49.18	\$3.93	\$57.82	\$57.93	\$4.63	\$66.57	\$66.68	\$5.33
\$40.44	\$40.56	\$3.24	\$49.19	\$49.31	\$3.94	\$57.94	\$58.06	\$4.64	\$66.69	\$66.81	\$5.34
\$40.57	\$40.68	\$3.25	\$49.32	\$49.43	\$3.95	\$58.07	\$58.18	\$4.65	\$66.82	\$66.93	\$5.35
\$40.69	\$40.81	\$3.26	\$49.44	\$49.56	\$3.96	\$58.19	\$58.31	\$4.66	\$66.94	\$67.06	\$5.36
\$40.82	\$40.93	\$3.27	\$49.57	\$49.68	\$3.97	\$58.32	\$58.43	\$4.67	\$67.07	\$67.18	\$5.37
\$40.94	\$41.06	\$3.28	\$49.69	\$49.81	\$3.98	\$58.44	\$58.56	\$4.68	\$67.19	\$67.31	\$5.38
\$41.07	\$41.18	\$3.29	\$49.82	\$49.93	\$3.99	\$58.57	\$58.68	\$4.69	\$67.32	\$67.43	\$5.39
\$41.19	\$41.31	\$3.30	\$49.94	\$50.06	\$4.00	\$58.69	\$58.81	\$4.70	\$67.44	\$67.56	\$5.40

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$ 67.57	\$ 67.68	\$ 5.41	\$ 76.32	\$ 76.43	\$ 6.11	\$ 85.07	\$ 85.18	\$ 6.81	\$ 93.82	\$ 93.93	\$ 7.51
\$ 67.69	\$ 67.81	\$ 5.42	\$ 76.44	\$ 76.56	\$ 6.12	\$ 85.19	\$ 85.31	\$ 6.82	\$ 93.94	\$ 94.06	\$ 7.52
\$ 67.82	\$ 67.93	\$ 5.43	\$ 76.57	\$ 76.68	\$ 6.13	\$ 85.32	\$ 85.43	\$ 6.83	\$ 94.07	\$ 94.18	\$ 7.53
\$ 67.94	\$ 68.06	\$ 5.44	\$ 76.69	\$ 76.81	\$ 6.14	\$ 85.44	\$ 85.56	\$ 6.84	\$ 94.19	\$ 94.31	\$ 7.54
\$ 68.07	\$ 68.18	\$ 5.45	\$ 76.82	\$ 76.93	\$ 6.15	\$ 85.57	\$ 85.68	\$ 6.85	\$ 94.32	\$ 94.43	\$ 7.55
\$ 68.19	\$ 68.31	\$ 5.46	\$ 76.94	\$ 77.06	\$ 6.16	\$ 85.69	\$ 85.81	\$ 6.86	\$ 94.44	\$ 94.56	\$ 7.56
\$ 68.32	\$ 68.43	\$ 5.47	\$ 77.07	\$ 77.18	\$ 6.17	\$ 85.82	\$ 85.93	\$ 6.87	\$ 94.57	\$ 94.68	\$ 7.57
\$ 68.44	\$ 68.56	\$ 5.48	\$ 77.19	\$ 77.31	\$ 6.18	\$ 85.94	\$ 86.06	\$ 6.88	\$ 94.69	\$ 94.81	\$ 7.58
\$ 68.57	\$ 68.68	\$ 5.49	\$ 77.32	\$ 77.43	\$ 6.19	\$ 86.07	\$ 86.18	\$ 6.89	\$ 94.82	\$ 94.93	\$ 7.59
\$ 68.69	\$ 68.81	\$ 5.50	\$ 77.44	\$ 77.56	\$ 6.20	\$ 86.19	\$ 86.31	\$ 6.90	\$ 94.94	\$ 95.06	\$ 7.60
\$ 68.82	\$ 68.93	\$ 5.51	\$ 77.57	\$ 77.68	\$ 6.21	\$ 86.32	\$ 86.43	\$ 6.91	\$ 95.07	\$ 95.18	\$ 7.61
\$ 68.94	\$ 69.06	\$ 5.52	\$ 77.69	\$ 77.81	\$ 6.22	\$ 86.44	\$ 86.56	\$ 6.92	\$ 95.19	\$ 95.31	\$ 7.62
\$ 69.07	\$ 69.18	\$ 5.53	\$ 77.82	\$ 77.93	\$ 6.23	\$ 86.57	\$ 86.68	\$ 6.93	\$ 95.32	\$ 95.43	\$ 7.63
\$ 69.19	\$ 69.31	\$ 5.54	\$ 77.94	\$ 78.06	\$ 6.24	\$ 86.69	\$ 86.81	\$ 6.94	\$ 95.44	\$ 95.56	\$ 7.64
\$ 69.32	\$ 69.43	\$ 5.55	\$ 78.07	\$ 78.18	\$ 6.25	\$ 86.82	\$ 86.93	\$ 6.95	\$ 95.57	\$ 95.68	\$ 7.65
\$ 69.44	\$ 69.56	\$ 5.56	\$ 78.19	\$ 78.31	\$ 6.26	\$ 86.94	\$ 87.06	\$ 6.96	\$ 95.69	\$ 95.81	\$ 7.66
\$ 69.57	\$ 69.68	\$ 5.57	\$ 78.32	\$ 78.43	\$ 6.27	\$ 87.07	\$ 87.18	\$ 6.97	\$ 95.82	\$ 95.93	\$ 7.67
\$ 69.69	\$ 69.81	\$ 5.58	\$ 78.44	\$ 78.56	\$ 6.28	\$ 87.19	\$ 87.31	\$ 6.98	\$ 95.94	\$ 96.06	\$ 7.68
\$ 69.82	\$ 69.93	\$ 5.59	\$ 78.57	\$ 78.68	\$ 6.29	\$ 87.32	\$ 87.43	\$ 6.99	\$ 96.07	\$ 96.18	\$ 7.69
\$ 69.94	\$ 70.06	\$ 5.60	\$ 78.69	\$ 78.81	\$ 6.30	\$ 87.44	\$ 87.56	\$ 7.00	\$ 96.19	\$ 96.31	\$ 7.70
\$ 70.07	\$ 70.18	\$ 5.61	\$ 78.82	\$ 78.93	\$ 6.31	\$ 87.57	\$ 87.68	\$ 7.01	\$ 96.32	\$ 96.43	\$ 7.71
\$ 70.19	\$ 70.31	\$ 5.62	\$ 78.94	\$ 79.06	\$ 6.32	\$ 87.69	\$ 87.81	\$ 7.02	\$ 96.44	\$ 96.56	\$ 7.72
\$ 70.32	\$ 70.43	\$ 5.63	\$ 79.07	\$ 79.18	\$ 6.33	\$ 87.82	\$ 87.93	\$ 7.03	\$ 96.57	\$ 96.68	\$ 7.73
\$ 70.44	\$ 70.56	\$ 5.64	\$ 79.19	\$ 79.31	\$ 6.34	\$ 87.94	\$ 88.06	\$ 7.04	\$ 96.69	\$ 96.81	\$ 7.74
\$ 70.57	\$ 70.68	\$ 5.65	\$ 79.32	\$ 79.43	\$ 6.35	\$ 88.07	\$ 88.18	\$ 7.05	\$ 96.82	\$ 96.93	\$ 7.75
\$ 70.69	\$ 70.81	\$ 5.66	\$ 79.44	\$ 79.56	\$ 6.36	\$ 88.19	\$ 88.31	\$ 7.06	\$ 96.94	\$ 97.06	\$ 7.76
\$ 70.82	\$ 70.93	\$ 5.67	\$ 79.57	\$ 79.68	\$ 6.37	\$ 88.32	\$ 88.43	\$ 7.07	\$ 97.07	\$ 97.18	\$ 7.77
\$ 70.94	\$ 71.06	\$ 5.68	\$ 79.69	\$ 79.81	\$ 6.38	\$ 88.44	\$ 88.56	\$ 7.08	\$ 97.19	\$ 97.31	\$ 7.78
\$ 71.07	\$ 71.18	\$ 5.69	\$ 79.82	\$ 79.93	\$ 6.39	\$ 88.57	\$ 88.68	\$ 7.09	\$ 97.32	\$ 97.43	\$ 7.79
\$ 71.19	\$ 71.31	\$ 5.70	\$ 79.94	\$ 80.06	\$ 6.40	\$ 88.69	\$ 88.81	\$ 7.10	\$ 97.44	\$ 97.56	\$ 7.80
\$ 71.32	\$ 71.43	\$ 5.71	\$ 80.07	\$ 80.18	\$ 6.41	\$ 88.82	\$ 88.93	\$ 7.11	\$ 97.57	\$ 97.68	\$ 7.81
\$ 71.44	\$ 71.56	\$ 5.72	\$ 80.19	\$ 80.31	\$ 6.42	\$ 88.94	\$ 89.06	\$ 7.12	\$ 97.69	\$ 97.81	\$ 7.82
\$ 71.57	\$ 71.68	\$ 5.73	\$ 80.32	\$ 80.43	\$ 6.43	\$ 89.07	\$ 89.18	\$ 7.13	\$ 97.82	\$ 97.93	\$ 7.83
\$ 71.69	\$ 71.81	\$ 5.74	\$ 80.44	\$ 80.56	\$ 6.44	\$ 89.19	\$ 89.31	\$ 7.14	\$ 97.94	\$ 98.06	\$ 7.84
\$ 71.82	\$ 71.93	\$ 5.75	\$ 80.57	\$ 80.68	\$ 6.45	\$ 89.32	\$ 89.43	\$ 7.15	\$ 98.07	\$ 98.18	\$ 7.85
\$ 71.94	\$ 72.06	\$ 5.76	\$ 80.69	\$ 80.81	\$ 6.46	\$ 89.44	\$ 89.56	\$ 7.16	\$ 98.19	\$ 98.31	\$ 7.86
\$ 72.07	\$ 72.18	\$ 5.77	\$ 80.82	\$ 80.93	\$ 6.47	\$ 89.57	\$ 89.68	\$ 7.17	\$ 98.32	\$ 98.43	\$ 7.87
\$ 72.19	\$ 72.31	\$ 5.78	\$ 80.94	\$ 81.06	\$ 6.48	\$ 89.69	\$ 89.81	\$ 7.18	\$ 98.44	\$ 98.56	\$ 7.88
\$ 72.32	\$ 72.43	\$ 5.79	\$ 81.07	\$ 81.18	\$ 6.49	\$ 89.82	\$ 89.93	\$ 7.19	\$ 98.57	\$ 98.68	\$ 7.89
\$ 72.44	\$ 72.56	\$ 5.80	\$ 81.19	\$ 81.31	\$ 6.50	\$ 89.94	\$ 90.06	\$ 7.20	\$ 98.69	\$ 98.81	\$ 7.90
\$ 72.57	\$ 72.68	\$ 5.81	\$ 81.32	\$ 81.43	\$ 6.51	\$ 90.07	\$ 90.18	\$ 7.21	\$ 98.82	\$ 98.93	\$ 7.91
\$ 72.69	\$ 72.81	\$ 5.82	\$ 81.44	\$ 81.56	\$ 6.52	\$ 90.19	\$ 90.31	\$ 7.22	\$ 98.94	\$ 99.06	\$ 7.92
\$ 72.82	\$ 72.93	\$ 5.83	\$ 81.57	\$ 81.68	\$ 6.53	\$ 90.32	\$ 90.43	\$ 7.23	\$ 99.07	\$ 99.18	\$ 7.93
\$ 72.94	\$ 73.06	\$ 5.84	\$ 81.69	\$ 81.81	\$ 6.54	\$ 90.44	\$ 90.56	\$ 7.24	\$ 99.19	\$ 99.31	\$ 7.94
\$ 73.07	\$ 73.18	\$ 5.85	\$ 81.82	\$ 81.93	\$ 6.55	\$ 90.57	\$ 90.68	\$ 7.25	\$ 99.32	\$ 99.43	\$ 7.95
\$ 73.19	\$ 73.31	\$ 5.86	\$ 81.94	\$ 82.06	\$ 6.56	\$ 90.69	\$ 90.81	\$ 7.26	\$ 99.44	\$ 99.56	\$ 7.96
\$ 73.32	\$ 73.43	\$ 5.87	\$ 82.07	\$ 82.18	\$ 6.57	\$ 90.82	\$ 90.93	\$ 7.27	\$ 99.57	\$ 99.68	\$ 7.97
\$ 73.44	\$ 73.56	\$ 5.88	\$ 82.19	\$ 82.31	\$ 6.58	\$ 90.94	\$ 91.06	\$ 7.28	\$ 99.69	\$ 99.81	\$ 7.98
\$ 73.57	\$ 73.68	\$ 5.89	\$ 82.32	\$ 82.43	\$ 6.59	\$ 91.07	\$ 91.18	\$ 7.29	\$ 99.82	\$ 99.93	\$ 7.99
\$ 73.69	\$ 73.81	\$ 5.90	\$ 82.44	\$ 82.56	\$ 6.60	\$ 91.19	\$ 91.31	\$ 7.30	\$ 99.94	\$ 100.06	\$ 8.00
\$ 73.82	\$ 73.93	\$ 5.91	\$ 82.57	\$ 82.68	\$ 6.61	\$ 91.32	\$ 91.43	\$ 7.31			
\$ 73.94	\$ 74.06	\$ 5.92	\$ 82.69	\$ 82.81	\$ 6.62	\$ 91.44	\$ 91.56	\$ 7.32			
\$ 74.07	\$ 74.18	\$ 5.93	\$ 82.82	\$ 82.93	\$ 6.63	\$ 91.57	\$ 91.68	\$ 7.33			
\$ 74.19	\$ 74.31	\$ 5.94	\$ 82.94	\$ 83.06	\$ 6.64	\$ 91.69	\$ 91.81	\$ 7.34			
\$ 74.32	\$ 74.43	\$ 5.95	\$ 83.07	\$ 83.18	\$ 6.65	\$ 91.82	\$ 91.93	\$ 7.35			
\$ 74.44	\$ 74.56	\$ 5.96	\$ 83.19	\$ 83.31	\$ 6.66	\$ 91.94	\$ 92.06	\$ 7.36			
\$ 74.57	\$ 74.68	\$ 5.97	\$ 83.32	\$ 83.43	\$ 6.67	\$ 92.07	\$ 92.18	\$ 7.37			
\$ 74.69	\$ 74.81	\$ 5.98	\$ 83.44	\$ 83.56	\$ 6.68	\$ 92.19	\$ 92.31	\$ 7.38			
\$ 74.82	\$ 74.93	\$ 5.99	\$ 83.57	\$ 83.68	\$ 6.69	\$ 92.32	\$ 92.43	\$ 7.39			
\$ 74.94	\$ 75.06	\$ 6.00	\$ 83.69	\$ 83.81	\$ 6.70	\$ 92.44	\$ 92.56	\$ 7.40			
\$ 75.07	\$ 75.18	\$ 6.01	\$ 83.82	\$ 83.93	\$ 6.71	\$ 92.57	\$ 92.68	\$ 7.41			
\$ 75.19	\$ 75.31	\$ 6.02	\$ 83.94	\$ 84.06	\$ 6.72	\$ 92.69	\$ 92.81	\$ 7.42			
\$ 75.32	\$ 75.43	\$ 6.03	\$ 84.07	\$ 84.18	\$ 6.73	\$ 92.82	\$ 92.93	\$ 7.43			
\$ 75.44	\$ 75.56	\$ 6.04	\$ 84.19	\$ 84.31	\$ 6.74	\$ 92.94	\$ 93.06	\$ 7.44			
\$ 75.57	\$ 75.68	\$ 6.05	\$ 84.32	\$ 84.43	\$ 6.75	\$ 93.07	\$ 93.18	\$ 7.45			
\$ 75.69	\$ 75.81	\$ 6.06	\$ 84.44	\$ 84.56	\$ 6.76	\$ 93.19	\$ 93.31	\$ 7.46			
\$ 75.82	\$ 75.93	\$ 6.07	\$ 84.57	\$ 84.68	\$ 6.77	\$ 93.32	\$ 93.43	\$ 7.47			
\$ 75.94	\$ 76.06	\$ 6.08	\$ 84.69	\$ 84.81	\$ 6.78	\$ 93.44	\$ 93.56	\$ 7.48			
\$ 76.07	\$ 76.18	\$ 6.09	\$ 84.82	\$ 84.93	\$ 6.79	\$ 93.57	\$ 93.68	\$ 7.49			
\$ 76.19	\$ 76.31	\$ 6.10	\$ 84.94	\$ 85.06	\$ 6.80	\$ 93.69	\$ 93.81	\$ 7.50			





STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**8.5% SALES, LOCAL TAXES AND  
ACCOMMODATIONS COMPUTATION SCHEDULE**

**ST-263-G**

(Rev. 7/31/09)

5143

Price Range		Tax	Price Range		Tax	Price Range		Tax	Price Range		Tax
\$0.01	\$0.17	\$0.01	\$7.71	\$7.82	\$0.66	\$15.36	\$15.47	\$1.31	\$23.00	\$23.11	\$1.96
\$0.18	\$0.29	\$0.02	\$7.83	\$7.94	\$0.67	\$15.48	\$15.58	\$1.32	\$23.12	\$23.23	\$1.97
\$0.30	\$0.41	\$0.03	\$7.95	\$8.05	\$0.68	\$15.59	\$15.70	\$1.33	\$23.24	\$23.35	\$1.98
\$0.42	\$0.52	\$0.04	\$8.06	\$8.17	\$0.69	\$15.71	\$15.82	\$1.34	\$23.36	\$23.47	\$1.99
\$0.53	\$0.64	\$0.05	\$8.18	\$8.29	\$0.70	\$15.83	\$15.94	\$1.35	\$23.48	\$23.58	\$2.00
\$0.65	\$0.76	\$0.06	\$8.30	\$8.41	\$0.71	\$15.95	\$16.05	\$1.36	\$23.59	\$23.70	\$2.01
\$0.77	\$0.88	\$0.07	\$8.42	\$8.52	\$0.72	\$16.06	\$16.17	\$1.37	\$23.71	\$23.82	\$2.02
\$0.89	\$0.99	\$0.08	\$8.53	\$8.64	\$0.73	\$16.18	\$16.29	\$1.38	\$23.83	\$23.94	\$2.03
\$1.00	\$1.11	\$0.09	\$8.65	\$8.76	\$0.74	\$16.30	\$16.41	\$1.39	\$23.95	\$24.05	\$2.04
\$1.12	\$1.23	\$0.10	\$8.77	\$8.88	\$0.75	\$16.42	\$16.52	\$1.40	\$24.06	\$24.17	\$2.05
\$1.24	\$1.35	\$0.11	\$8.89	\$8.99	\$0.76	\$16.53	\$16.64	\$1.41	\$24.18	\$24.29	\$2.06
\$1.36	\$1.47	\$0.12	\$9.00	\$9.11	\$0.77	\$16.65	\$16.76	\$1.42	\$24.30	\$24.41	\$2.07
\$1.48	\$1.58	\$0.13	\$9.12	\$9.23	\$0.78	\$16.77	\$16.88	\$1.43	\$24.42	\$24.52	\$2.08
\$1.59	\$1.70	\$0.14	\$9.24	\$9.35	\$0.79	\$16.89	\$16.99	\$1.44	\$24.53	\$24.64	\$2.09
\$1.71	\$1.82	\$0.15	\$9.36	\$9.47	\$0.80	\$17.00	\$17.11	\$1.45	\$24.65	\$24.76	\$2.10
\$1.83	\$1.94	\$0.16	\$9.48	\$9.58	\$0.81	\$17.12	\$17.23	\$1.46	\$24.77	\$24.88	\$2.11
\$1.95	\$2.05	\$0.17	\$9.59	\$9.70	\$0.82	\$17.24	\$17.35	\$1.47	\$24.89	\$24.99	\$2.12
\$2.06	\$2.17	\$0.18	\$9.71	\$9.82	\$0.83	\$17.36	\$17.47	\$1.48	\$25.00	\$25.11	\$2.13
\$2.18	\$2.29	\$0.19	\$9.83	\$9.94	\$0.84	\$17.48	\$17.58	\$1.49	\$25.12	\$25.23	\$2.14
\$2.30	\$2.41	\$0.20	\$9.95	\$10.05	\$0.85	\$17.59	\$17.70	\$1.50	\$25.24	\$25.35	\$2.15
\$2.42	\$2.52	\$0.21	\$10.06	\$10.17	\$0.86	\$17.71	\$17.82	\$1.51	\$25.36	\$25.47	\$2.16
\$2.53	\$2.64	\$0.22	\$10.18	\$10.29	\$0.87	\$17.83	\$17.94	\$1.52	\$25.48	\$25.58	\$2.17
\$2.65	\$2.76	\$0.23	\$10.30	\$10.41	\$0.88	\$17.95	\$18.05	\$1.53	\$25.59	\$25.70	\$2.18
\$2.77	\$2.88	\$0.24	\$10.42	\$10.52	\$0.89	\$18.06	\$18.17	\$1.54	\$25.71	\$25.82	\$2.19
\$2.89	\$2.99	\$0.25	\$10.53	\$10.64	\$0.90	\$18.18	\$18.29	\$1.55	\$25.83	\$25.94	\$2.20
\$3.00	\$3.11	\$0.26	\$10.65	\$10.76	\$0.91	\$18.30	\$18.41	\$1.56	\$25.95	\$26.05	\$2.21
\$3.12	\$3.23	\$0.27	\$10.77	\$10.88	\$0.92	\$18.42	\$18.52	\$1.57	\$26.06	\$26.17	\$2.22
\$3.24	\$3.35	\$0.28	\$10.89	\$10.99	\$0.93	\$18.53	\$18.64	\$1.58	\$26.18	\$26.29	\$2.23
\$3.36	\$3.47	\$0.29	\$11.00	\$11.11	\$0.94	\$18.65	\$18.76	\$1.59	\$26.30	\$26.41	\$2.24
\$3.48	\$3.58	\$0.30	\$11.12	\$11.23	\$0.95	\$18.77	\$18.88	\$1.60	\$26.42	\$26.52	\$2.25
\$3.59	\$3.70	\$0.31	\$11.24	\$11.35	\$0.96	\$18.89	\$18.99	\$1.61	\$26.53	\$26.64	\$2.26
\$3.71	\$3.82	\$0.32	\$11.36	\$11.47	\$0.97	\$19.00	\$19.11	\$1.62	\$26.65	\$26.76	\$2.27
\$3.83	\$3.94	\$0.33	\$11.48	\$11.58	\$0.98	\$19.12	\$19.23	\$1.63	\$26.77	\$26.88	\$2.28
\$3.95	\$4.05	\$0.34	\$11.59	\$11.70	\$0.99	\$19.24	\$19.35	\$1.64	\$26.89	\$26.99	\$2.29
\$4.06	\$4.17	\$0.35	\$11.71	\$11.82	\$1.00	\$19.36	\$19.47	\$1.65	\$27.00	\$27.11	\$2.30
\$4.18	\$4.29	\$0.36	\$11.83	\$11.94	\$1.01	\$19.48	\$19.58	\$1.66	\$27.12	\$27.23	\$2.31
\$4.30	\$4.41	\$0.37	\$11.95	\$12.05	\$1.02	\$19.59	\$19.70	\$1.67	\$27.24	\$27.35	\$2.32
\$4.42	\$4.52	\$0.38	\$12.06	\$12.17	\$1.03	\$19.71	\$19.82	\$1.68	\$27.36	\$27.47	\$2.33
\$4.53	\$4.64	\$0.39	\$12.18	\$12.29	\$1.04	\$19.83	\$19.94	\$1.69	\$27.48	\$27.58	\$2.34
\$4.65	\$4.76	\$0.40	\$12.30	\$12.41	\$1.05	\$19.95	\$20.05	\$1.70	\$27.59	\$27.70	\$2.35
\$4.77	\$4.88	\$0.41	\$12.42	\$12.52	\$1.06	\$20.06	\$20.17	\$1.71	\$27.71	\$27.82	\$2.36
\$4.89	\$4.99	\$0.42	\$12.53	\$12.64	\$1.07	\$20.18	\$20.29	\$1.72	\$27.83	\$27.94	\$2.37
\$5.00	\$5.11	\$0.43	\$12.65	\$12.76	\$1.08	\$20.30	\$20.41	\$1.73	\$27.95	\$28.05	\$2.38
\$5.12	\$5.23	\$0.44	\$12.77	\$12.88	\$1.09	\$20.42	\$20.52	\$1.74	\$28.06	\$28.17	\$2.39
\$5.24	\$5.35	\$0.45	\$12.89	\$12.99	\$1.10	\$20.53	\$20.64	\$1.75	\$28.18	\$28.29	\$2.40
\$5.36	\$5.47	\$0.46	\$13.00	\$13.11	\$1.11	\$20.65	\$20.76	\$1.76	\$28.30	\$28.41	\$2.41
\$5.48	\$5.58	\$0.47	\$13.12	\$13.23	\$1.12	\$20.77	\$20.88	\$1.77	\$28.42	\$28.52	\$2.42
\$5.59	\$5.70	\$0.48	\$13.24	\$13.35	\$1.13	\$20.89	\$20.99	\$1.78	\$28.53	\$28.64	\$2.43
\$5.71	\$5.82	\$0.49	\$13.36	\$13.47	\$1.14	\$21.00	\$21.11	\$1.79	\$28.65	\$28.76	\$2.44
\$5.83	\$5.94	\$0.50	\$13.48	\$13.58	\$1.15	\$21.12	\$21.23	\$1.80	\$28.77	\$28.88	\$2.45
\$5.95	\$6.05	\$0.51	\$13.59	\$13.70	\$1.16	\$21.24	\$21.35	\$1.81	\$28.89	\$28.99	\$2.46
\$6.06	\$6.17	\$0.52	\$13.71	\$13.82	\$1.17	\$21.36	\$21.47	\$1.82	\$29.00	\$29.11	\$2.47
\$6.18	\$6.29	\$0.53	\$13.83	\$13.94	\$1.18	\$21.48	\$21.58	\$1.83	\$29.12	\$29.23	\$2.48
\$6.30	\$6.41	\$0.54	\$13.95	\$14.05	\$1.19	\$21.59	\$21.70	\$1.84	\$29.24	\$29.35	\$2.49
\$6.42	\$6.52	\$0.55	\$14.06	\$14.17	\$1.20	\$21.71	\$21.82	\$1.85	\$29.36	\$29.47	\$2.50
\$6.53	\$6.64	\$0.56	\$14.18	\$14.29	\$1.21	\$21.83	\$21.94	\$1.86	\$29.48	\$29.58	\$2.51
\$6.65	\$6.76	\$0.57	\$14.30	\$14.41	\$1.22	\$21.95	\$22.05	\$1.87	\$29.59	\$29.70	\$2.52
\$6.77	\$6.88	\$0.58	\$14.42	\$14.52	\$1.23	\$22.06	\$22.17	\$1.88	\$29.71	\$29.82	\$2.53
\$6.89	\$6.99	\$0.59	\$14.53	\$14.64	\$1.24	\$22.18	\$22.29	\$1.89	\$29.83	\$29.94	\$2.54
\$7.00	\$7.11	\$0.60	\$14.65	\$14.76	\$1.25	\$22.30	\$22.41	\$1.90	\$29.95	\$30.05	\$2.55
\$7.12	\$7.23	\$0.61	\$14.77	\$14.88	\$1.26	\$22.42	\$22.52	\$1.91	\$30.06	\$30.17	\$2.56
\$7.24	\$7.35	\$0.62	\$14.89	\$14.99	\$1.27	\$22.53	\$22.64	\$1.92	\$30.18	\$30.29	\$2.57
\$7.36	\$7.47	\$0.63	\$15.00	\$15.11	\$1.28	\$22.65	\$22.76	\$1.93	\$30.30	\$30.41	\$2.58
\$7.48	\$7.58	\$0.64	\$15.12	\$15.23	\$1.29	\$22.77	\$22.88	\$1.94	\$30.42	\$30.52	\$2.59
\$7.59	\$7.70	\$0.65	\$15.24	\$15.35	\$1.30	\$22.89	\$22.99	\$1.95	\$30.53	\$30.64	\$2.60

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$30.65	\$30.76	\$2.61	\$39.00	\$39.11	\$ 3.32	\$47.36	\$47.47	\$ 4.03	\$ 55.71	\$ 55.82	\$ 4.74
\$30.77	\$30.88	\$2.62	\$39.12	\$39.23	\$ 3.33	\$47.48	\$47.58	\$ 4.04	\$ 55.83	\$ 55.94	\$ 4.75
\$30.89	\$30.99	\$2.63	\$39.24	\$39.35	\$ 3.34	\$47.59	\$47.70	\$ 4.05	\$ 55.95	\$ 56.05	\$ 4.76
\$31.00	\$31.11	\$2.64	\$39.36	\$39.47	\$ 3.35	\$47.71	\$47.82	\$ 4.06	\$ 56.06	\$ 56.17	\$ 4.77
\$31.12	\$31.23	\$2.65	\$39.48	\$39.58	\$ 3.36	\$47.83	\$47.94	\$ 4.07	\$ 56.18	\$ 56.29	\$ 4.78
\$31.24	\$31.35	\$2.66	\$39.59	\$39.70	\$ 3.37	\$47.95	\$48.05	\$ 4.08	\$ 56.30	\$ 56.41	\$ 4.79
\$31.36	\$31.47	\$2.67	\$39.71	\$39.82	\$ 3.38	\$48.06	\$48.17	\$ 4.09	\$ 56.42	\$ 56.52	\$ 4.80
\$31.48	\$31.58	\$2.68	\$39.83	\$39.94	\$ 3.39	\$48.18	\$48.29	\$ 4.10	\$ 56.53	\$ 56.64	\$ 4.81
\$31.59	\$31.70	\$2.69	\$39.95	\$40.05	\$ 3.40	\$48.30	\$48.41	\$ 4.11	\$ 56.65	\$ 56.76	\$ 4.82
\$31.71	\$31.82	\$2.70	\$40.06	\$40.17	\$ 3.41	\$48.42	\$48.52	\$ 4.12	\$ 56.77	\$ 56.88	\$ 4.83
\$31.83	\$31.94	\$2.71	\$40.18	\$40.29	\$ 3.42	\$48.53	\$48.64	\$ 4.13	\$ 56.89	\$ 56.99	\$ 4.84
\$31.95	\$32.05	\$2.72	\$40.30	\$40.41	\$ 3.43	\$48.65	\$48.76	\$ 4.14	\$ 57.00	\$ 57.11	\$ 4.85
\$32.06	\$32.17	\$2.73	\$40.42	\$40.52	\$ 3.44	\$48.77	\$48.88	\$ 4.15	\$ 57.12	\$ 57.23	\$ 4.86
\$32.18	\$32.29	\$2.74	\$40.53	\$40.64	\$ 3.45	\$48.89	\$48.99	\$ 4.16	\$ 57.24	\$ 57.35	\$ 4.87
\$32.30	\$32.41	\$2.75	\$40.65	\$40.76	\$ 3.46	\$49.00	\$49.11	\$ 4.17	\$ 57.36	\$ 57.47	\$ 4.88
\$32.42	\$32.52	\$2.76	\$40.77	\$40.88	\$ 3.47	\$49.12	\$49.23	\$ 4.18	\$ 57.48	\$ 57.58	\$ 4.89
\$32.53	\$32.64	\$2.77	\$40.89	\$40.99	\$ 3.48	\$49.24	\$49.35	\$ 4.19	\$ 57.59	\$ 57.70	\$ 4.90
\$32.65	\$32.76	\$2.78	\$41.00	\$41.11	\$ 3.49	\$49.36	\$49.47	\$ 4.20	\$ 57.71	\$ 57.82	\$ 4.91
\$32.77	\$32.88	\$2.79	\$41.12	\$41.23	\$ 3.50	\$49.48	\$49.58	\$ 4.21	\$ 57.83	\$ 57.94	\$ 4.92
\$32.89	\$32.99	\$2.80	\$41.24	\$41.35	\$ 3.51	\$49.59	\$49.70	\$ 4.22	\$ 57.95	\$ 58.05	\$ 4.93
\$33.00	\$33.11	\$2.81	\$41.36	\$41.47	\$ 3.52	\$49.71	\$49.82	\$ 4.23	\$ 58.06	\$ 58.17	\$ 4.94
\$33.12	\$33.23	\$2.82	\$41.48	\$41.58	\$ 3.53	\$49.83	\$49.94	\$ 4.24	\$ 58.18	\$ 58.29	\$ 4.95
\$33.24	\$33.35	\$2.83	\$41.59	\$41.70	\$ 3.54	\$49.95	\$50.05	\$ 4.25	\$ 58.30	\$ 58.41	\$ 4.96
\$33.36	\$33.47	\$2.84	\$41.71	\$41.82	\$ 3.55	\$50.06	\$50.17	\$ 4.26	\$ 58.42	\$ 58.52	\$ 4.97
\$33.48	\$33.58	\$2.85	\$41.83	\$41.94	\$ 3.56	\$50.18	\$50.29	\$ 4.27	\$ 58.53	\$ 58.64	\$ 4.98
\$33.59	\$33.70	\$2.86	\$41.95	\$42.05	\$ 3.57	\$50.30	\$50.41	\$ 4.28	\$ 58.65	\$ 58.76	\$ 4.99
\$33.71	\$33.82	\$2.87	\$42.06	\$42.17	\$ 3.58	\$50.42	\$50.52	\$ 4.29	\$ 58.77	\$ 58.88	\$ 5.00
\$33.83	\$33.94	\$2.88	\$42.18	\$42.29	\$ 3.59	\$50.53	\$50.64	\$ 4.30	\$ 58.89	\$ 58.99	\$ 5.01
\$33.95	\$34.05	\$2.89	\$42.30	\$42.41	\$ 3.60	\$50.65	\$50.76	\$ 4.31	\$ 59.00	\$ 59.11	\$ 5.02
\$34.06	\$34.17	\$2.90	\$42.42	\$42.52	\$ 3.61	\$50.77	\$50.88	\$ 4.32	\$ 59.12	\$ 59.23	\$ 5.03
\$34.18	\$34.29	\$2.91	\$42.53	\$42.64	\$ 3.62	\$50.89	\$50.99	\$ 4.33	\$ 59.24	\$ 59.35	\$ 5.04
\$34.30	\$34.41	\$2.92	\$42.65	\$42.76	\$ 3.63	\$51.00	\$51.11	\$ 4.34	\$ 59.36	\$ 59.47	\$ 5.05
\$34.42	\$34.52	\$2.93	\$42.77	\$42.88	\$ 3.64	\$51.12	\$51.23	\$ 4.35	\$ 59.48	\$ 59.58	\$ 5.06
\$34.53	\$34.64	\$2.94	\$42.89	\$42.99	\$ 3.65	\$51.24	\$51.35	\$ 4.36	\$ 59.59	\$ 59.70	\$ 5.07
\$34.65	\$34.76	\$2.95	\$43.00	\$43.11	\$ 3.66	\$51.36	\$51.47	\$ 4.37	\$ 59.71	\$ 59.82	\$ 5.08
\$34.77	\$34.88	\$2.96	\$43.12	\$43.23	\$ 3.67	\$51.48	\$51.58	\$ 4.38	\$ 59.83	\$ 59.94	\$ 5.09
\$34.89	\$34.99	\$2.97	\$43.24	\$43.35	\$ 3.68	\$51.59	\$51.70	\$ 4.39	\$ 59.95	\$ 60.05	\$ 5.10
\$35.00	\$35.11	\$2.98	\$43.36	\$43.47	\$ 3.69	\$51.71	\$51.82	\$ 4.40	\$ 60.06	\$ 60.17	\$ 5.11
\$35.12	\$35.23	\$2.99	\$43.48	\$43.58	\$ 3.70	\$51.83	\$51.94	\$ 4.41	\$ 60.18	\$ 60.29	\$ 5.12
\$35.24	\$35.35	\$3.00	\$43.59	\$43.70	\$ 3.71	\$51.95	\$52.05	\$ 4.42	\$ 60.30	\$ 60.41	\$ 5.13
\$35.36	\$35.47	\$3.01	\$43.71	\$43.82	\$ 3.72	\$52.06	\$52.17	\$ 4.43	\$ 60.42	\$ 60.52	\$ 5.14
\$35.48	\$35.58	\$3.02	\$43.83	\$43.94	\$ 3.73	\$52.18	\$52.29	\$ 4.44	\$ 60.53	\$ 60.64	\$ 5.15
\$35.59	\$35.70	\$3.03	\$43.95	\$44.05	\$ 3.74	\$52.30	\$52.41	\$ 4.45	\$ 60.65	\$ 60.76	\$ 5.16
\$35.71	\$35.82	\$3.04	\$44.06	\$44.17	\$ 3.75	\$52.42	\$52.52	\$ 4.46	\$ 60.77	\$ 60.88	\$ 5.17
\$35.83	\$35.94	\$3.05	\$44.18	\$44.29	\$ 3.76	\$52.53	\$52.64	\$ 4.47	\$ 60.89	\$ 60.99	\$ 5.18
\$35.95	\$36.05	\$3.06	\$44.30	\$44.41	\$ 3.77	\$52.65	\$52.76	\$ 4.48	\$ 61.00	\$ 61.11	\$ 5.19
\$36.06	\$36.17	\$3.07	\$44.42	\$44.52	\$ 3.78	\$52.77	\$52.88	\$ 4.49	\$ 61.12	\$ 61.23	\$ 5.20
\$36.18	\$36.29	\$3.08	\$44.53	\$44.64	\$ 3.79	\$52.89	\$52.99	\$ 4.50	\$ 61.24	\$ 61.35	\$ 5.21
\$36.30	\$36.41	\$3.09	\$44.65	\$44.76	\$ 3.80	\$53.00	\$53.11	\$ 4.51	\$ 61.36	\$ 61.47	\$ 5.22
\$36.42	\$36.52	\$3.10	\$44.77	\$44.88	\$ 3.81	\$53.12	\$53.23	\$ 4.52	\$ 61.48	\$ 61.58	\$ 5.23
\$36.53	\$36.64	\$3.11	\$44.89	\$44.99	\$ 3.82	\$53.24	\$53.35	\$ 4.53	\$ 61.59	\$ 61.70	\$ 5.24
\$36.65	\$36.76	\$3.12	\$45.00	\$45.11	\$ 3.83	\$53.36	\$53.47	\$ 4.54	\$ 61.71	\$ 61.82	\$ 5.25
\$36.77	\$36.88	\$3.13	\$45.12	\$45.23	\$ 3.84	\$53.48	\$53.58	\$ 4.55	\$ 61.83	\$ 61.94	\$ 5.26
\$36.89	\$36.99	\$3.14	\$45.24	\$45.35	\$ 3.85	\$53.59	\$53.70	\$ 4.56	\$ 61.95	\$ 62.05	\$ 5.27
\$37.00	\$37.11	\$3.15	\$45.36	\$45.47	\$ 3.86	\$53.71	\$53.82	\$ 4.57	\$ 62.06	\$ 62.17	\$ 5.28
\$37.12	\$37.23	\$3.16	\$45.48	\$45.58	\$ 3.87	\$53.83	\$53.94	\$ 4.58	\$ 62.18	\$ 62.29	\$ 5.29
\$37.24	\$37.35	\$3.17	\$45.59	\$45.70	\$ 3.88	\$53.95	\$54.05	\$ 4.59	\$ 62.30	\$ 62.41	\$ 5.30
\$37.36	\$37.47	\$3.18	\$45.71	\$45.82	\$ 3.89	\$54.06	\$54.17	\$ 4.60	\$ 62.42	\$ 62.52	\$ 5.31
\$37.48	\$37.58	\$3.19	\$45.83	\$45.94	\$ 3.90	\$54.18	\$54.29	\$ 4.61	\$ 62.53	\$ 62.64	\$ 5.32
\$37.59	\$37.70	\$3.20	\$45.95	\$46.05	\$ 3.91	\$54.30	\$54.41	\$ 4.62	\$ 62.65	\$ 62.76	\$ 5.33
\$37.71	\$37.82	\$3.21	\$46.06	\$46.17	\$ 3.92	\$54.42	\$54.52	\$ 4.63	\$ 62.77	\$ 62.88	\$ 5.34
\$37.83	\$37.94	\$3.22	\$46.18	\$46.29	\$ 3.93	\$54.53	\$54.64	\$ 4.64	\$ 62.89	\$ 62.99	\$ 5.35
\$37.95	\$38.05	\$3.23	\$46.30	\$46.41	\$ 3.94	\$54.65	\$54.76	\$ 4.65	\$ 63.00	\$ 63.11	\$ 5.36
\$38.06	\$38.17	\$3.24	\$46.42	\$46.52	\$ 3.95	\$54.77	\$54.88	\$ 4.66	\$ 63.12	\$ 63.23	\$ 5.37
\$38.18	\$38.29	\$3.25	\$46.53	\$46.64	\$ 3.96	\$54.89	\$54.99	\$ 4.67	\$ 63.24	\$ 63.35	\$ 5.38
\$38.30	\$38.41	\$3.26	\$46.65	\$46.76	\$ 3.97	\$55.00	\$55.11	\$ 4.68	\$ 63.36	\$ 63.47	\$ 5.39
\$38.42	\$38.52	\$3.27	\$46.77	\$46.88	\$ 3.98	\$55.12	\$55.23	\$ 4.69	\$ 63.48	\$ 63.58	\$ 5.40
\$38.53	\$38.64	\$3.28	\$46.89	\$46.99	\$ 3.99	\$55.24	\$55.35	\$ 4.70	\$ 63.59	\$ 63.70	\$ 5.41
\$38.65	\$38.76	\$3.29	\$47.00	\$47.11	\$ 4.00	\$55.36	\$55.47	\$ 4.71	\$ 63.71	\$ 63.82	\$ 5.42
\$38.77	\$38.88	\$3.30	\$47.12	\$47.23	\$ 4.01	\$55.48	\$55.58	\$ 4.72	\$ 63.83	\$ 63.94	\$ 5.43
\$38.89	\$38.99	\$3.31	\$47.24	\$47.35	\$ 4.02	\$55.59	\$55.70	\$ 4.73	\$ 63.95	\$ 64.05	\$ 5.44



Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$64.06	\$64.17	\$5.45	\$72.42	\$72.52	\$6.16	\$80.77	\$80.88	\$6.87	\$89.12	\$89.23	\$7.58
\$64.18	\$64.29	\$5.46	\$72.53	\$72.64	\$6.17	\$80.89	\$80.99	\$6.88	\$89.24	\$89.35	\$7.59
\$64.30	\$64.41	\$5.47	\$72.65	\$72.76	\$6.18	\$81.00	\$81.11	\$6.89	\$89.36	\$89.47	\$7.60
\$64.42	\$64.52	\$5.48	\$72.77	\$72.88	\$6.19	\$81.12	\$81.23	\$6.90	\$89.48	\$89.58	\$7.61
\$64.53	\$64.64	\$5.49	\$72.89	\$72.99	\$6.20	\$81.24	\$81.35	\$6.91	\$89.59	\$89.70	\$7.62
\$64.65	\$64.76	\$5.50	\$73.00	\$73.11	\$6.21	\$81.36	\$81.47	\$6.92	\$89.71	\$89.82	\$7.63
\$64.77	\$64.88	\$5.51	\$73.12	\$73.23	\$6.22	\$81.48	\$81.58	\$6.93	\$89.83	\$89.94	\$7.64
\$64.89	\$64.99	\$5.52	\$73.24	\$73.35	\$6.23	\$81.59	\$81.70	\$6.94	\$89.95	\$90.05	\$7.65
\$65.00	\$65.11	\$5.53	\$73.36	\$73.47	\$6.24	\$81.71	\$81.82	\$6.95	\$90.06	\$90.17	\$7.66
\$65.12	\$65.23	\$5.54	\$73.48	\$73.58	\$6.25	\$81.83	\$81.94	\$6.96	\$90.18	\$90.29	\$7.67
\$65.24	\$65.35	\$5.55	\$73.59	\$73.70	\$6.26	\$81.95	\$82.05	\$6.97	\$90.30	\$90.41	\$7.68
\$65.36	\$65.47	\$5.56	\$73.71	\$73.82	\$6.27	\$82.06	\$82.17	\$6.98	\$90.42	\$90.52	\$7.69
\$65.48	\$65.58	\$5.57	\$73.83	\$73.94	\$6.28	\$82.18	\$82.29	\$6.99	\$90.53	\$90.64	\$7.70
\$65.59	\$65.70	\$5.58	\$73.95	\$74.05	\$6.29	\$82.30	\$82.41	\$7.00	\$90.65	\$90.76	\$7.71
\$65.71	\$65.82	\$5.59	\$74.06	\$74.17	\$6.30	\$82.42	\$82.52	\$7.01	\$90.77	\$90.88	\$7.72
\$65.83	\$65.94	\$5.60	\$74.18	\$74.29	\$6.31	\$82.53	\$82.64	\$7.02	\$90.89	\$90.99	\$7.73
\$65.95	\$66.05	\$5.61	\$74.30	\$74.41	\$6.32	\$82.65	\$82.76	\$7.03	\$91.00	\$91.11	\$7.74
\$66.06	\$66.17	\$5.62	\$74.42	\$74.52	\$6.33	\$82.77	\$82.88	\$7.04	\$91.12	\$91.23	\$7.75
\$66.18	\$66.29	\$5.63	\$74.53	\$74.64	\$6.34	\$82.89	\$82.99	\$7.05	\$91.24	\$91.35	\$7.76
\$66.30	\$66.41	\$5.64	\$74.65	\$74.76	\$6.35	\$83.00	\$83.11	\$7.06	\$91.36	\$91.47	\$7.77
\$66.42	\$66.52	\$5.65	\$74.77	\$74.88	\$6.36	\$83.12	\$83.23	\$7.07	\$91.48	\$91.58	\$7.78
\$66.53	\$66.64	\$5.66	\$74.89	\$74.99	\$6.37	\$83.24	\$83.35	\$7.08	\$91.59	\$91.70	\$7.79
\$66.65	\$66.76	\$5.67	\$75.00	\$75.11	\$6.38	\$83.36	\$83.47	\$7.09	\$91.71	\$91.82	\$7.80
\$66.77	\$66.88	\$5.68	\$75.12	\$75.23	\$6.39	\$83.48	\$83.58	\$7.10	\$91.83	\$91.94	\$7.81
\$66.89	\$66.99	\$5.69	\$75.24	\$75.35	\$6.40	\$83.59	\$83.70	\$7.11	\$91.95	\$92.05	\$7.82
\$67.00	\$67.11	\$5.70	\$75.36	\$75.47	\$6.41	\$83.71	\$83.82	\$7.12	\$92.06	\$92.17	\$7.83
\$67.12	\$67.23	\$5.71	\$75.48	\$75.58	\$6.42	\$83.83	\$83.94	\$7.13	\$92.18	\$92.29	\$7.84
\$67.25	\$67.35	\$5.72	\$75.59	\$75.70	\$6.43	\$83.95	\$84.05	\$7.14	\$92.30	\$92.41	\$7.85
\$67.36	\$67.47	\$5.73	\$75.71	\$75.82	\$6.44	\$84.06	\$84.17	\$7.15	\$92.42	\$92.52	\$7.86
\$67.48	\$67.58	\$5.74	\$75.83	\$75.94	\$6.45	\$84.18	\$84.29	\$7.16	\$92.53	\$92.64	\$7.87
\$67.59	\$67.70	\$5.75	\$75.95	\$76.05	\$6.46	\$84.30	\$84.41	\$7.17	\$92.65	\$92.76	\$7.88
\$67.71	\$67.82	\$5.76	\$76.06	\$76.17	\$6.47	\$84.42	\$84.52	\$7.18	\$92.77	\$92.88	\$7.89
\$67.83	\$67.94	\$5.77	\$76.18	\$76.29	\$6.48	\$84.53	\$84.64	\$7.19	\$92.89	\$92.99	\$7.90
\$67.95	\$68.05	\$5.78	\$76.30	\$76.41	\$6.49	\$84.65	\$84.76	\$7.20	\$93.00	\$93.11	\$7.91
\$68.06	\$68.17	\$5.79	\$76.42	\$76.52	\$6.50	\$84.77	\$84.88	\$7.21	\$93.12	\$93.23	\$7.92
\$68.18	\$68.29	\$5.80	\$76.53	\$76.64	\$6.51	\$84.89	\$84.99	\$7.22	\$93.24	\$93.35	\$7.93
\$68.30	\$68.41	\$5.81	\$76.65	\$76.76	\$6.52	\$85.00	\$85.11	\$7.23	\$93.36	\$93.47	\$7.94
\$68.42	\$68.52	\$5.82	\$76.77	\$76.88	\$6.53	\$85.12	\$85.23	\$7.24	\$93.48	\$93.58	\$7.95
\$68.53	\$68.64	\$5.83	\$76.89	\$76.99	\$6.54	\$85.24	\$85.35	\$7.25	\$93.59	\$93.70	\$7.96
\$68.65	\$68.76	\$5.84	\$77.00	\$77.11	\$6.55	\$85.36	\$85.47	\$7.26	\$93.71	\$93.82	\$7.97
\$68.77	\$68.88	\$5.85	\$77.12	\$77.23	\$6.56	\$85.48	\$85.58	\$7.27	\$93.83	\$93.94	\$7.98
\$68.89	\$68.99	\$5.86	\$77.24	\$77.35	\$6.57	\$85.59	\$85.70	\$7.28	\$93.95	\$94.05	\$7.99
\$69.00	\$69.11	\$5.87	\$77.36	\$77.47	\$6.58	\$85.71	\$85.82	\$7.29	\$94.06	\$94.17	\$8.00
\$69.12	\$69.23	\$5.88	\$77.48	\$77.58	\$6.59	\$85.83	\$85.94	\$7.30	\$94.18	\$94.29	\$8.01
\$69.24	\$69.35	\$5.89	\$77.59	\$77.70	\$6.60	\$85.95	\$86.05	\$7.31	\$94.30	\$94.41	\$8.02
\$69.36	\$69.47	\$5.90	\$77.71	\$77.82	\$6.61	\$86.06	\$86.17	\$7.32	\$94.42	\$94.52	\$8.03
\$69.48	\$69.58	\$5.91	\$77.83	\$77.94	\$6.62	\$86.18	\$86.29	\$7.33	\$94.53	\$94.64	\$8.04
\$69.59	\$69.70	\$5.92	\$77.95	\$78.05	\$6.63	\$86.30	\$86.41	\$7.34	\$94.65	\$94.76	\$8.05
\$69.71	\$69.82	\$5.93	\$78.06	\$78.17	\$6.64	\$86.42	\$86.52	\$7.35	\$94.77	\$94.88	\$8.06
\$69.83	\$69.94	\$5.94	\$78.18	\$78.29	\$6.65	\$86.53	\$86.64	\$7.36	\$94.89	\$94.99	\$8.07
\$69.95	\$70.05	\$5.95	\$78.30	\$78.41	\$6.66	\$86.65	\$86.76	\$7.37	\$95.00	\$95.11	\$8.08
\$70.06	\$70.17	\$5.96	\$78.42	\$78.52	\$6.67	\$86.77	\$86.88	\$7.38	\$95.12	\$95.23	\$8.09
\$70.18	\$70.29	\$5.97	\$78.53	\$78.64	\$6.68	\$86.89	\$86.99	\$7.39	\$95.24	\$95.35	\$8.10
\$70.30	\$70.41	\$5.98	\$78.65	\$78.76	\$6.69	\$87.00	\$87.11	\$7.40	\$95.36	\$95.47	\$8.11
\$70.42	\$70.52	\$5.99	\$78.77	\$78.88	\$6.70	\$87.12	\$87.23	\$7.41	\$95.48	\$95.58	\$8.12
\$70.53	\$70.64	\$6.00	\$78.89	\$78.99	\$6.71	\$87.24	\$87.35	\$7.42	\$95.59	\$95.70	\$8.13
\$70.65	\$70.76	\$6.01	\$79.00	\$79.11	\$6.72	\$87.36	\$87.47	\$7.43	\$95.71	\$95.82	\$8.14
\$70.77	\$70.88	\$6.02	\$79.12	\$79.23	\$6.73	\$87.48	\$87.58	\$7.44	\$95.83	\$95.94	\$8.15
\$70.89	\$70.99	\$6.03	\$79.24	\$79.35	\$6.74	\$87.59	\$87.70	\$7.45	\$95.95	\$96.05	\$8.16
\$71.00	\$71.11	\$6.04	\$79.36	\$79.47	\$6.75	\$87.71	\$87.82	\$7.46	\$96.06	\$96.17	\$8.17
\$71.12	\$71.23	\$6.05	\$79.48	\$79.58	\$6.76	\$87.83	\$87.94	\$7.47	\$96.18	\$96.29	\$8.18
\$71.24	\$71.35	\$6.06	\$79.59	\$79.70	\$6.77	\$87.95	\$88.05	\$7.48	\$96.30	\$96.41	\$8.19
\$71.36	\$71.47	\$6.07	\$79.71	\$79.82	\$6.78	\$88.06	\$88.17	\$7.49	\$96.42	\$96.52	\$8.20
\$71.48	\$71.58	\$6.08	\$79.83	\$79.94	\$6.79	\$88.18	\$88.29	\$7.50	\$96.53	\$96.64	\$8.21
\$71.59	\$71.70	\$6.09	\$79.95	\$80.05	\$6.80	\$88.30	\$88.41	\$7.51	\$96.65	\$96.76	\$8.22
\$71.71	\$71.82	\$6.10	\$80.06	\$80.17	\$6.81	\$88.42	\$88.52	\$7.52	\$96.77	\$96.88	\$8.23
\$71.83	\$71.94	\$6.11	\$80.18	\$80.29	\$6.82	\$88.53	\$88.64	\$7.53	\$96.89	\$96.99	\$8.24
\$71.95	\$72.05	\$6.12	\$80.30	\$80.41	\$6.83	\$88.65	\$88.76	\$7.54	\$97.00	\$97.11	\$8.25
\$72.06	\$72.17	\$6.13	\$80.42	\$80.52	\$6.84	\$88.77	\$88.88	\$7.55	\$97.12	\$97.23	\$8.26
\$72.18	\$72.29	\$6.14	\$80.53	\$80.64	\$6.85	\$88.89	\$88.99	\$7.56	\$97.24	\$97.35	\$8.27
\$72.30	\$72.41	\$6.15	\$80.65	\$80.76	\$6.86	\$89.00	\$89.11	\$7.57	\$97.36	\$97.47	\$8.28

Price Range		Tax
\$ 97.48	\$97.58	\$8.29
\$ 97.59	\$97.70	\$8.30
\$ 97.71	\$97.82	\$8.31
\$ 97.83	\$97.94	\$8.32
\$ 97.95	\$98.05	\$8.33
\$ 98.06	\$98.17	\$8.34
\$ 98.18	\$98.29	\$8.35
\$ 98.30	\$98.41	\$8.36
\$ 98.42	\$98.52	\$8.37
\$ 98.53	\$98.64	\$8.38
\$ 98.65	\$98.76	\$8.39
\$ 98.77	\$98.88	\$8.40
\$ 98.89	\$98.99	\$8.41
\$ 99.00	\$99.11	\$8.42
\$ 99.12	\$99.23	\$8.43
\$ 99.24	\$99.35	\$8.44
\$ 99.36	\$99.47	\$8.45
\$ 99.48	\$99.58	\$8.46
\$ 99.59	\$99.70	\$8.47
\$ 99.71	\$99.82	\$8.48
\$ 99.83	\$99.94	\$8.49
\$ 99.95	\$100.05	\$8.50



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**9% SALES, LOCAL TAXES AND  
ACCOMMODATIONS COMPUTATION SCHEDULE**

**ST-263-D**  
(Rev. 10/14/09)  
5102

Price Range	Tax	Price Range	Tax	Price Range	Tax	Price Range	Tax				
\$ 0.11	\$ 0.16	\$ 0.01	\$ 7.28	\$ 7.38	\$ 0.66	\$ 14.50	\$ 14.61	\$ 1.31	\$ 21.73	\$ 21.83	\$ 1.96
\$ 0.17	\$ 0.27	\$ 0.02	\$ 7.39	\$ 7.49	\$ 0.67	\$ 14.62	\$ 14.72	\$ 1.32	\$ 21.84	\$ 21.94	\$ 1.97
\$ 0.28	\$ 0.38	\$ 0.03	\$ 7.50	\$ 7.61	\$ 0.68	\$ 14.73	\$ 14.83	\$ 1.33	\$ 21.95	\$ 22.05	\$ 1.98
\$ 0.39	\$ 0.49	\$ 0.04	\$ 7.62	\$ 7.72	\$ 0.69	\$ 14.84	\$ 14.94	\$ 1.34	\$ 22.06	\$ 22.16	\$ 1.99
\$ 0.50	\$ 0.61	\$ 0.05	\$ 7.73	\$ 7.83	\$ 0.70	\$ 14.95	\$ 15.05	\$ 1.35	\$ 22.17	\$ 22.27	\$ 2.00
\$ 0.62	\$ 0.72	\$ 0.06	\$ 7.84	\$ 7.94	\$ 0.71	\$ 15.06	\$ 15.16	\$ 1.36	\$ 22.28	\$ 22.38	\$ 2.01
\$ 0.73	\$ 0.83	\$ 0.07	\$ 7.95	\$ 8.05	\$ 0.72	\$ 15.17	\$ 15.27	\$ 1.37	\$ 22.39	\$ 22.49	\$ 2.02
\$ 0.84	\$ 0.94	\$ 0.08	\$ 8.06	\$ 8.16	\$ 0.73	\$ 15.28	\$ 15.38	\$ 1.38	\$ 22.50	\$ 22.61	\$ 2.03
\$ 0.95	\$ 1.05	\$ 0.09	\$ 8.17	\$ 8.27	\$ 0.74	\$ 15.39	\$ 15.49	\$ 1.39	\$ 22.62	\$ 22.72	\$ 2.04
\$ 1.06	\$ 1.16	\$ 0.10	\$ 8.28	\$ 8.38	\$ 0.75	\$ 15.50	\$ 15.61	\$ 1.40	\$ 22.73	\$ 22.83	\$ 2.05
\$ 1.17	\$ 1.27	\$ 0.11	\$ 8.39	\$ 8.49	\$ 0.76	\$ 15.62	\$ 15.72	\$ 1.41	\$ 22.84	\$ 22.94	\$ 2.06
\$ 1.28	\$ 1.38	\$ 0.12	\$ 8.50	\$ 8.61	\$ 0.77	\$ 15.73	\$ 15.83	\$ 1.42	\$ 22.95	\$ 23.05	\$ 2.07
\$ 1.39	\$ 1.49	\$ 0.13	\$ 8.62	\$ 8.72	\$ 0.78	\$ 15.84	\$ 15.94	\$ 1.43	\$ 23.06	\$ 23.16	\$ 2.08
\$ 1.50	\$ 1.61	\$ 0.14	\$ 8.73	\$ 8.83	\$ 0.79	\$ 15.95	\$ 16.05	\$ 1.44	\$ 23.17	\$ 23.27	\$ 2.09
\$ 1.62	\$ 1.72	\$ 0.15	\$ 8.84	\$ 8.94	\$ 0.80	\$ 16.06	\$ 16.16	\$ 1.45	\$ 23.28	\$ 23.38	\$ 2.10
\$ 1.73	\$ 1.83	\$ 0.16	\$ 8.95	\$ 9.05	\$ 0.81	\$ 16.17	\$ 16.27	\$ 1.46	\$ 23.39	\$ 23.49	\$ 2.11
\$ 1.84	\$ 1.94	\$ 0.17	\$ 9.06	\$ 9.16	\$ 0.82	\$ 16.28	\$ 16.38	\$ 1.47	\$ 23.50	\$ 23.61	\$ 2.12
\$ 1.95	\$ 2.05	\$ 0.18	\$ 9.17	\$ 9.27	\$ 0.83	\$ 16.39	\$ 16.49	\$ 1.48	\$ 23.62	\$ 23.72	\$ 2.13
\$ 2.06	\$ 2.16	\$ 0.19	\$ 9.28	\$ 9.38	\$ 0.84	\$ 16.50	\$ 16.61	\$ 1.49	\$ 23.73	\$ 23.83	\$ 2.14
\$ 2.17	\$ 2.27	\$ 0.20	\$ 9.39	\$ 9.49	\$ 0.85	\$ 16.62	\$ 16.72	\$ 1.50	\$ 23.84	\$ 23.94	\$ 2.15
\$ 2.28	\$ 2.38	\$ 0.21	\$ 9.50	\$ 9.61	\$ 0.86	\$ 16.73	\$ 16.83	\$ 1.51	\$ 23.95	\$ 24.05	\$ 2.16
\$ 2.39	\$ 2.49	\$ 0.22	\$ 9.62	\$ 9.72	\$ 0.87	\$ 16.84	\$ 16.94	\$ 1.52	\$ 24.06	\$ 24.16	\$ 2.17
\$ 2.50	\$ 2.61	\$ 0.23	\$ 9.73	\$ 9.83	\$ 0.88	\$ 16.95	\$ 17.05	\$ 1.53	\$ 24.17	\$ 24.27	\$ 2.18
\$ 2.62	\$ 2.72	\$ 0.24	\$ 9.84	\$ 9.94	\$ 0.89	\$ 17.06	\$ 17.16	\$ 1.54	\$ 24.28	\$ 24.38	\$ 2.19
\$ 2.73	\$ 2.83	\$ 0.25	\$ 9.95	\$ 10.05	\$ 0.90	\$ 17.17	\$ 17.27	\$ 1.55	\$ 24.39	\$ 24.49	\$ 2.20
\$ 2.84	\$ 2.94	\$ 0.26	\$ 10.06	\$ 10.16	\$ 0.91	\$ 17.28	\$ 17.38	\$ 1.56	\$ 24.50	\$ 24.61	\$ 2.21
\$ 2.95	\$ 3.05	\$ 0.27	\$ 10.17	\$ 10.27	\$ 0.92	\$ 17.39	\$ 17.49	\$ 1.57	\$ 24.62	\$ 24.72	\$ 2.22
\$ 3.06	\$ 3.16	\$ 0.28	\$ 10.28	\$ 10.38	\$ 0.93	\$ 17.50	\$ 17.61	\$ 1.58	\$ 24.73	\$ 24.83	\$ 2.23
\$ 3.17	\$ 3.27	\$ 0.29	\$ 10.39	\$ 10.49	\$ 0.94	\$ 17.62	\$ 17.72	\$ 1.59	\$ 24.84	\$ 24.94	\$ 2.24
\$ 3.28	\$ 3.38	\$ 0.30	\$ 10.50	\$ 10.61	\$ 0.95	\$ 17.73	\$ 17.83	\$ 1.60	\$ 24.95	\$ 25.05	\$ 2.25
\$ 3.39	\$ 3.49	\$ 0.31	\$ 10.62	\$ 10.72	\$ 0.96	\$ 17.84	\$ 17.94	\$ 1.61	\$ 25.06	\$ 25.16	\$ 2.26
\$ 3.50	\$ 3.61	\$ 0.32	\$ 10.73	\$ 10.83	\$ 0.97	\$ 17.95	\$ 18.05	\$ 1.62	\$ 25.17	\$ 25.27	\$ 2.27
\$ 3.62	\$ 3.72	\$ 0.33	\$ 10.84	\$ 10.94	\$ 0.98	\$ 18.06	\$ 18.16	\$ 1.63	\$ 25.28	\$ 25.38	\$ 2.28
\$ 3.73	\$ 3.83	\$ 0.34	\$ 10.95	\$ 11.05	\$ 0.99	\$ 18.17	\$ 18.27	\$ 1.64	\$ 25.39	\$ 25.49	\$ 2.29
\$ 3.84	\$ 3.94	\$ 0.35	\$ 11.06	\$ 11.16	\$ 1.00	\$ 18.28	\$ 18.38	\$ 1.65	\$ 25.50	\$ 25.61	\$ 2.30
\$ 3.95	\$ 4.05	\$ 0.36	\$ 11.17	\$ 11.27	\$ 1.01	\$ 18.39	\$ 18.49	\$ 1.66	\$ 25.62	\$ 25.72	\$ 2.31
\$ 4.06	\$ 4.16	\$ 0.37	\$ 11.28	\$ 11.38	\$ 1.02	\$ 18.50	\$ 18.61	\$ 1.67	\$ 25.73	\$ 25.83	\$ 2.32
\$ 4.17	\$ 4.27	\$ 0.38	\$ 11.39	\$ 11.49	\$ 1.03	\$ 18.62	\$ 18.72	\$ 1.68	\$ 25.84	\$ 25.94	\$ 2.33
\$ 4.28	\$ 4.38	\$ 0.39	\$ 11.50	\$ 11.61	\$ 1.04	\$ 18.73	\$ 18.83	\$ 1.69	\$ 25.95	\$ 26.05	\$ 2.34
\$ 4.39	\$ 4.49	\$ 0.40	\$ 11.62	\$ 11.72	\$ 1.05	\$ 18.84	\$ 18.94	\$ 1.70	\$ 26.06	\$ 26.16	\$ 2.35
\$ 4.50	\$ 4.61	\$ 0.41	\$ 11.73	\$ 11.83	\$ 1.06	\$ 18.95	\$ 19.05	\$ 1.71	\$ 26.17	\$ 26.27	\$ 2.36
\$ 4.62	\$ 4.72	\$ 0.42	\$ 11.84	\$ 11.94	\$ 1.07	\$ 19.06	\$ 19.16	\$ 1.72	\$ 26.28	\$ 26.38	\$ 2.37
\$ 4.73	\$ 4.83	\$ 0.43	\$ 11.95	\$ 12.05	\$ 1.08	\$ 19.17	\$ 19.27	\$ 1.73	\$ 26.39	\$ 26.49	\$ 2.38
\$ 4.84	\$ 4.94	\$ 0.44	\$ 12.06	\$ 12.16	\$ 1.09	\$ 19.28	\$ 19.38	\$ 1.74	\$ 26.50	\$ 26.61	\$ 2.39
\$ 4.95	\$ 5.05	\$ 0.45	\$ 12.17	\$ 12.27	\$ 1.10	\$ 19.39	\$ 19.49	\$ 1.75	\$ 26.62	\$ 26.72	\$ 2.40
\$ 5.06	\$ 5.16	\$ 0.46	\$ 12.28	\$ 12.38	\$ 1.11	\$ 19.50	\$ 19.61	\$ 1.76	\$ 26.73	\$ 26.83	\$ 2.41
\$ 5.17	\$ 5.27	\$ 0.47	\$ 12.39	\$ 12.49	\$ 1.12	\$ 19.62	\$ 19.72	\$ 1.77	\$ 26.84	\$ 26.94	\$ 2.42
\$ 5.28	\$ 5.38	\$ 0.48	\$ 12.50	\$ 12.61	\$ 1.13	\$ 19.73	\$ 19.83	\$ 1.78	\$ 26.95	\$ 27.05	\$ 2.43
\$ 5.39	\$ 5.49	\$ 0.49	\$ 12.62	\$ 12.72	\$ 1.14	\$ 19.84	\$ 19.94	\$ 1.79	\$ 27.06	\$ 27.16	\$ 2.44
\$ 5.50	\$ 5.61	\$ 0.50	\$ 12.73	\$ 12.83	\$ 1.15	\$ 19.95	\$ 20.05	\$ 1.80	\$ 27.17	\$ 27.27	\$ 2.45
\$ 5.62	\$ 5.72	\$ 0.51	\$ 12.84	\$ 12.94	\$ 1.16	\$ 20.06	\$ 20.16	\$ 1.81	\$ 27.28	\$ 27.38	\$ 2.46
\$ 5.73	\$ 5.83	\$ 0.52	\$ 12.95	\$ 13.05	\$ 1.17	\$ 20.17	\$ 20.27	\$ 1.82	\$ 27.39	\$ 27.49	\$ 2.47
\$ 5.84	\$ 5.94	\$ 0.53	\$ 13.06	\$ 13.16	\$ 1.18	\$ 20.28	\$ 20.38	\$ 1.83	\$ 27.50	\$ 27.61	\$ 2.48
\$ 5.95	\$ 6.05	\$ 0.54	\$ 13.17	\$ 13.27	\$ 1.19	\$ 20.39	\$ 20.49	\$ 1.84	\$ 27.62	\$ 27.72	\$ 2.49
\$ 6.06	\$ 6.16	\$ 0.55	\$ 13.28	\$ 13.38	\$ 1.20	\$ 20.50	\$ 20.61	\$ 1.85	\$ 27.73	\$ 27.83	\$ 2.50
\$ 6.17	\$ 6.27	\$ 0.56	\$ 13.39	\$ 13.49	\$ 1.21	\$ 20.62	\$ 20.72	\$ 1.86	\$ 27.84	\$ 27.94	\$ 2.51
\$ 6.28	\$ 6.38	\$ 0.57	\$ 13.50	\$ 13.61	\$ 1.22	\$ 20.73	\$ 20.83	\$ 1.87	\$ 27.95	\$ 28.05	\$ 2.52
\$ 6.39	\$ 6.49	\$ 0.58	\$ 13.62	\$ 13.72	\$ 1.23	\$ 20.84	\$ 20.94	\$ 1.88	\$ 28.06	\$ 28.16	\$ 2.53
\$ 6.50	\$ 6.61	\$ 0.59	\$ 13.73	\$ 13.83	\$ 1.24	\$ 20.95	\$ 21.05	\$ 1.89	\$ 28.17	\$ 28.27	\$ 2.54
\$ 6.62	\$ 6.72	\$ 0.60	\$ 13.84	\$ 13.94	\$ 1.25	\$ 21.06	\$ 21.16	\$ 1.90	\$ 28.28	\$ 28.38	\$ 2.55
\$ 6.73	\$ 6.83	\$ 0.61	\$ 13.95	\$ 14.05	\$ 1.26	\$ 21.17	\$ 21.27	\$ 1.91	\$ 28.39	\$ 28.49	\$ 2.56
\$ 6.84	\$ 6.94	\$ 0.62	\$ 14.06	\$ 14.16	\$ 1.27	\$ 21.28	\$ 21.38	\$ 1.92	\$ 28.50	\$ 28.61	\$ 2.57
\$ 6.95	\$ 7.05	\$ 0.63	\$ 14.17	\$ 14.27	\$ 1.28	\$ 21.39	\$ 21.49	\$ 1.93	\$ 28.62	\$ 28.72	\$ 2.58
\$ 7.06	\$ 7.16	\$ 0.64	\$ 14.28	\$ 14.38	\$ 1.29	\$ 21.50	\$ 21.61	\$ 1.94	\$ 28.73	\$ 28.83	\$ 2.59
\$ 7.17	\$ 7.27	\$ 0.65	\$ 14.39	\$ 14.49	\$ 1.30	\$ 21.62	\$ 21.72	\$ 1.95	\$ 28.84	\$ 28.94	\$ 2.60

Price Range Tax			Price Range Tax			Price Range Tax			Price Range Tax		
\$28.95	\$29.05	\$ 2.61	\$ 36.73	\$ 36.83	\$ 3.31	\$ 44.50	\$ 44.61	\$ 4.01	\$ 52.28	\$ 52.38	\$ 4.71
\$29.06	\$29.16	\$ 2.62	\$ 36.84	\$ 36.94	\$ 3.32	\$ 44.62	\$ 44.72	\$ 4.02	\$ 52.39	\$ 52.49	\$ 4.72
\$29.17	\$29.27	\$ 2.63	\$ 36.95	\$ 37.05	\$ 3.33	\$ 44.73	\$ 44.83	\$ 4.03	\$ 52.50	\$ 52.61	\$ 4.73
\$29.28	\$29.38	\$ 2.64	\$ 37.06	\$ 37.16	\$ 3.34	\$ 44.84	\$ 44.94	\$ 4.04	\$ 52.62	\$ 52.72	\$ 4.74
\$29.39	\$29.49	\$ 2.65	\$ 37.17	\$ 37.27	\$ 3.35	\$ 44.95	\$ 45.05	\$ 4.05	\$ 52.73	\$ 52.83	\$ 4.75
\$29.50	\$29.61	\$ 2.66	\$ 37.28	\$ 37.38	\$ 3.36	\$ 45.06	\$ 45.16	\$ 4.06	\$ 52.84	\$ 52.94	\$ 4.76
\$29.62	\$29.72	\$ 2.67	\$ 37.39	\$ 37.49	\$ 3.37	\$ 45.17	\$ 45.27	\$ 4.07	\$ 52.95	\$ 53.05	\$ 4.77
\$29.73	\$29.83	\$ 2.68	\$ 37.50	\$ 37.61	\$ 3.38	\$ 45.28	\$ 45.38	\$ 4.08	\$ 53.06	\$ 53.16	\$ 4.78
\$29.84	\$29.94	\$ 2.69	\$ 37.62	\$ 37.72	\$ 3.39	\$ 45.39	\$ 45.49	\$ 4.09	\$ 53.17	\$ 53.27	\$ 4.79
\$29.95	\$30.05	\$ 2.70	\$ 37.73	\$ 37.83	\$ 3.40	\$ 45.50	\$ 45.61	\$ 4.10	\$ 53.28	\$ 53.38	\$ 4.80
\$30.06	\$30.16	\$ 2.71	\$ 37.84	\$ 37.94	\$ 3.41	\$ 45.62	\$ 45.72	\$ 4.11	\$ 53.39	\$ 53.49	\$ 4.81
\$30.17	\$30.27	\$ 2.72	\$ 37.95	\$ 38.05	\$ 3.42	\$ 45.73	\$ 45.83	\$ 4.12	\$ 53.50	\$ 53.61	\$ 4.82
\$30.28	\$30.38	\$ 2.73	\$ 38.06	\$ 38.16	\$ 3.43	\$ 45.84	\$ 45.94	\$ 4.13	\$ 53.62	\$ 53.72	\$ 4.83
\$30.39	\$30.49	\$ 2.74	\$ 38.17	\$ 38.27	\$ 3.44	\$ 45.95	\$ 46.05	\$ 4.14	\$ 53.73	\$ 53.83	\$ 4.84
\$30.50	\$30.61	\$ 2.75	\$ 38.28	\$ 38.38	\$ 3.45	\$ 46.06	\$ 46.16	\$ 4.15	\$ 53.84	\$ 53.94	\$ 4.85
\$30.62	\$30.72	\$ 2.76	\$ 38.39	\$ 38.49	\$ 3.46	\$ 46.17	\$ 46.27	\$ 4.16	\$ 53.95	\$ 54.05	\$ 4.86
\$30.73	\$30.83	\$ 2.77	\$ 38.50	\$ 38.61	\$ 3.47	\$ 46.28	\$ 46.38	\$ 4.17	\$ 54.06	\$ 54.16	\$ 4.87
\$30.84	\$30.94	\$ 2.78	\$ 38.62	\$ 38.72	\$ 3.48	\$ 46.39	\$ 46.49	\$ 4.18	\$ 54.17	\$ 54.27	\$ 4.88
\$30.95	\$31.05	\$ 2.79	\$ 38.73	\$ 38.83	\$ 3.49	\$ 46.50	\$ 46.61	\$ 4.19	\$ 54.28	\$ 54.38	\$ 4.89
\$31.06	\$31.16	\$ 2.80	\$ 38.84	\$ 38.94	\$ 3.50	\$ 46.62	\$ 46.72	\$ 4.20	\$ 54.39	\$ 54.49	\$ 4.90
\$31.17	\$31.27	\$ 2.81	\$ 38.95	\$ 39.05	\$ 3.51	\$ 46.73	\$ 46.83	\$ 4.21	\$ 54.50	\$ 54.61	\$ 4.91
\$31.28	\$31.38	\$ 2.82	\$ 39.06	\$ 39.16	\$ 3.52	\$ 46.84	\$ 46.94	\$ 4.22	\$ 54.62	\$ 54.72	\$ 4.92
\$31.39	\$31.49	\$ 2.83	\$ 39.17	\$ 39.27	\$ 3.53	\$ 46.95	\$ 47.05	\$ 4.23	\$ 54.73	\$ 54.83	\$ 4.93
\$31.50	\$31.61	\$ 2.84	\$ 39.28	\$ 39.38	\$ 3.54	\$ 47.06	\$ 47.16	\$ 4.24	\$ 54.84	\$ 54.94	\$ 4.94
\$31.62	\$31.72	\$ 2.85	\$ 39.39	\$ 39.49	\$ 3.55	\$ 47.17	\$ 47.27	\$ 4.25	\$ 54.95	\$ 55.05	\$ 4.95
\$31.73	\$31.83	\$ 2.86	\$ 39.50	\$ 39.61	\$ 3.56	\$ 47.28	\$ 47.38	\$ 4.26	\$ 55.06	\$ 55.16	\$ 4.96
\$31.84	\$31.94	\$ 2.87	\$ 39.62	\$ 39.72	\$ 3.57	\$ 47.39	\$ 47.49	\$ 4.27	\$ 55.17	\$ 55.27	\$ 4.97
\$31.95	\$32.05	\$ 2.88	\$ 39.73	\$ 39.83	\$ 3.58	\$ 47.50	\$ 47.61	\$ 4.28	\$ 55.28	\$ 55.38	\$ 4.98
\$32.06	\$32.16	\$ 2.89	\$ 39.84	\$ 39.94	\$ 3.59	\$ 47.62	\$ 47.72	\$ 4.29	\$ 55.39	\$ 55.49	\$ 4.99
\$32.17	\$32.27	\$ 2.90	\$ 39.95	\$ 40.05	\$ 3.60	\$ 47.73	\$ 47.83	\$ 4.30	\$ 55.50	\$ 55.61	\$ 5.00
\$32.28	\$32.38	\$ 2.91	\$ 40.06	\$ 40.16	\$ 3.61	\$ 47.84	\$ 47.94	\$ 4.31	\$ 55.62	\$ 55.72	\$ 5.01
\$32.39	\$32.49	\$ 2.92	\$ 40.17	\$ 40.27	\$ 3.62	\$ 47.95	\$ 48.05	\$ 4.32	\$ 55.73	\$ 55.83	\$ 5.02
\$32.50	\$32.61	\$ 2.93	\$ 40.28	\$ 40.38	\$ 3.63	\$ 48.06	\$ 48.16	\$ 4.33	\$ 55.84	\$ 55.94	\$ 5.03
\$32.62	\$32.72	\$ 2.94	\$ 40.39	\$ 40.49	\$ 3.64	\$ 48.17	\$ 48.27	\$ 4.34	\$ 55.95	\$ 56.05	\$ 5.04
\$32.73	\$32.83	\$ 2.95	\$ 40.50	\$ 40.61	\$ 3.65	\$ 48.28	\$ 48.38	\$ 4.35	\$ 56.06	\$ 56.16	\$ 5.05
\$32.84	\$32.94	\$ 2.96	\$ 40.62	\$ 40.72	\$ 3.66	\$ 48.39	\$ 48.49	\$ 4.36	\$ 56.17	\$ 56.27	\$ 5.06
\$32.95	\$33.05	\$ 2.97	\$ 40.73	\$ 40.83	\$ 3.67	\$ 48.50	\$ 48.61	\$ 4.37	\$ 56.28	\$ 56.38	\$ 5.07
\$33.06	\$33.16	\$ 2.98	\$ 40.84	\$ 40.94	\$ 3.68	\$ 48.62	\$ 48.72	\$ 4.38	\$ 56.39	\$ 56.49	\$ 5.08
\$33.17	\$33.27	\$ 2.99	\$ 40.95	\$ 41.05	\$ 3.69	\$ 48.73	\$ 48.83	\$ 4.39	\$ 56.50	\$ 56.61	\$ 5.09
\$33.28	\$33.38	\$ 3.00	\$ 41.06	\$ 41.16	\$ 3.70	\$ 48.84	\$ 48.94	\$ 4.40	\$ 56.62	\$ 56.72	\$ 5.10
\$33.39	\$33.49	\$ 3.01	\$ 41.17	\$ 41.27	\$ 3.71	\$ 48.95	\$ 49.05	\$ 4.41	\$ 56.73	\$ 56.83	\$ 5.11
\$33.50	\$33.61	\$ 3.02	\$ 41.28	\$ 41.38	\$ 3.72	\$ 49.06	\$ 49.16	\$ 4.42	\$ 56.84	\$ 56.94	\$ 5.12
\$33.62	\$33.72	\$ 3.03	\$ 41.39	\$ 41.49	\$ 3.73	\$ 49.17	\$ 49.27	\$ 4.43	\$ 56.95	\$ 57.05	\$ 5.13
\$33.73	\$33.83	\$ 3.04	\$ 41.50	\$ 41.61	\$ 3.74	\$ 49.28	\$ 49.38	\$ 4.44	\$ 57.06	\$ 57.16	\$ 5.14
\$33.84	\$33.94	\$ 3.05	\$ 41.62	\$ 41.72	\$ 3.75	\$ 49.39	\$ 49.49	\$ 4.45	\$ 57.17	\$ 57.27	\$ 5.15
\$33.95	\$34.05	\$ 3.06	\$ 41.73	\$ 41.83	\$ 3.76	\$ 49.50	\$ 49.61	\$ 4.46	\$ 57.28	\$ 57.38	\$ 5.16
\$34.06	\$34.16	\$ 3.07	\$ 41.84	\$ 41.94	\$ 3.77	\$ 49.62	\$ 49.72	\$ 4.47	\$ 57.39	\$ 57.49	\$ 5.17
\$34.17	\$34.27	\$ 3.08	\$ 41.95	\$ 42.05	\$ 3.78	\$ 49.73	\$ 49.83	\$ 4.48	\$ 57.50	\$ 57.61	\$ 5.18
\$34.28	\$34.38	\$ 3.09	\$ 42.06	\$ 42.16	\$ 3.79	\$ 49.84	\$ 49.94	\$ 4.49	\$ 57.62	\$ 57.72	\$ 5.19
\$34.39	\$34.49	\$ 3.10	\$ 42.17	\$ 42.27	\$ 3.80	\$ 49.95	\$ 50.05	\$ 4.50	\$ 57.73	\$ 57.83	\$ 5.20
\$34.50	\$34.61	\$ 3.11	\$ 42.28	\$ 42.38	\$ 3.81	\$ 50.06	\$ 50.16	\$ 4.51	\$ 57.84	\$ 57.94	\$ 5.21
\$34.62	\$34.72	\$ 3.12	\$ 42.39	\$ 42.49	\$ 3.82	\$ 50.17	\$ 50.27	\$ 4.52	\$ 57.95	\$ 58.05	\$ 5.22
\$34.73	\$34.83	\$ 3.13	\$ 42.50	\$ 42.61	\$ 3.83	\$ 50.28	\$ 50.38	\$ 4.53	\$ 58.06	\$ 58.16	\$ 5.23
\$34.84	\$34.94	\$ 3.14	\$ 42.62	\$ 42.72	\$ 3.84	\$ 50.39	\$ 50.49	\$ 4.54	\$ 58.17	\$ 58.27	\$ 5.24
\$34.95	\$35.05	\$ 3.15	\$ 42.73	\$ 42.83	\$ 3.85	\$ 50.50	\$ 50.61	\$ 4.55	\$ 58.28	\$ 58.38	\$ 5.25
\$35.06	\$35.16	\$ 3.16	\$ 42.84	\$ 42.94	\$ 3.86	\$ 50.62	\$ 50.72	\$ 4.56	\$ 58.39	\$ 58.49	\$ 5.26
\$35.17	\$35.27	\$ 3.17	\$ 42.95	\$ 43.05	\$ 3.87	\$ 50.73	\$ 50.83	\$ 4.57	\$ 58.50	\$ 58.61	\$ 5.27
\$35.28	\$35.38	\$ 3.18	\$ 43.06	\$ 43.16	\$ 3.88	\$ 50.84	\$ 50.94	\$ 4.58	\$ 58.62	\$ 58.72	\$ 5.28
\$35.39	\$35.49	\$ 3.19	\$ 43.17	\$ 43.27	\$ 3.89	\$ 50.95	\$ 51.05	\$ 4.59	\$ 58.73	\$ 58.83	\$ 5.29
\$35.50	\$35.61	\$ 3.20	\$ 43.28	\$ 43.38	\$ 3.90	\$ 51.06	\$ 51.16	\$ 4.60	\$ 58.84	\$ 58.94	\$ 5.30
\$35.62	\$35.72	\$ 3.21	\$ 43.39	\$ 43.49	\$ 3.91	\$ 51.17	\$ 51.27	\$ 4.61	\$ 58.95	\$ 59.05	\$ 5.31
\$35.73	\$35.83	\$ 3.22	\$ 43.50	\$ 43.61	\$ 3.92	\$ 51.28	\$ 51.38	\$ 4.62	\$ 59.06	\$ 59.16	\$ 5.32
\$35.84	\$35.94	\$ 3.23	\$ 43.62	\$ 43.72	\$ 3.93	\$ 51.39	\$ 51.49	\$ 4.63	\$ 59.17	\$ 59.27	\$ 5.33
\$35.95	\$36.05	\$ 3.24	\$ 43.73	\$ 43.83	\$ 3.94	\$ 51.50	\$ 51.61	\$ 4.64	\$ 59.28	\$ 59.38	\$ 5.34
\$36.06	\$36.16	\$ 3.25	\$ 43.84	\$ 43.94	\$ 3.95	\$ 51.62	\$ 51.72	\$ 4.65	\$ 59.39	\$ 59.49	\$ 5.35
\$36.17	\$36.27	\$ 3.26	\$ 43.95	\$ 44.05	\$ 3.96	\$ 51.73	\$ 51.83	\$ 4.66	\$ 59.50	\$ 59.61	\$ 5.36
\$36.28	\$36.38	\$ 3.27	\$ 44.06	\$ 44.16	\$ 3.97	\$ 51.84	\$ 51.94	\$ 4.67	\$ 59.62	\$ 59.72	\$ 5.37
\$36.39	\$36.49	\$ 3.28	\$ 44.17	\$ 44.27	\$ 3.98	\$ 51.95	\$ 52.05	\$ 4.68	\$ 59.73	\$ 59.83	\$ 5.38
\$36.50	\$36.61	\$ 3.29	\$ 44.28	\$ 44.38	\$ 3.99	\$ 52.06	\$ 52.16	\$ 4.69	\$ 59.84	\$ 59.94	\$ 5.39
\$36.62	\$36.72	\$ 3.30	\$ 44.39	\$ 44.49	\$ 4.00	\$ 52.17	\$ 52.27	\$ 4.70	\$ 59.95	\$ 60.05	\$ 5.40

Price Range			Tax			Price Range			Tax			Price Range			Tax		
\$60.06	\$60.16	\$ 5.41	\$ 67.84	\$ 67.94	\$ 6.11	\$ 75.62	\$ 75.72	\$ 6.81	\$83.39	\$83.49	\$ 7.51						
\$60.17	\$60.27	\$ 5.42	\$ 67.95	\$ 68.05	\$ 6.12	\$ 75.73	\$ 75.83	\$ 6.82	\$83.50	\$83.61	\$ 7.52						
\$60.28	\$60.38	\$ 5.43	\$ 68.06	\$ 68.16	\$ 6.13	\$ 75.84	\$ 75.94	\$ 6.83	\$83.62	\$83.72	\$ 7.53						
\$60.39	\$60.49	\$ 5.44	\$ 68.17	\$ 68.27	\$ 6.14	\$ 75.95	\$ 76.05	\$ 6.84	\$83.73	\$83.83	\$ 7.54						
\$60.50	\$60.61	\$ 5.45	\$ 68.28	\$ 68.38	\$ 6.15	\$ 76.06	\$ 76.16	\$ 6.85	\$83.84	\$83.94	\$ 7.55						
\$60.62	\$60.72	\$ 5.46	\$ 68.39	\$ 68.49	\$ 6.16	\$ 76.17	\$ 76.27	\$ 6.86	\$83.95	\$84.05	\$ 7.56						
\$60.73	\$60.83	\$ 5.47	\$ 68.50	\$ 68.61	\$ 6.17	\$ 76.28	\$ 76.38	\$ 6.87	\$84.06	\$84.16	\$ 7.57						
\$60.84	\$60.94	\$ 5.48	\$ 68.62	\$ 68.72	\$ 6.18	\$ 76.39	\$ 76.49	\$ 6.88	\$84.17	\$84.27	\$ 7.58						
\$60.95	\$61.05	\$ 5.49	\$ 68.73	\$ 68.83	\$ 6.19	\$ 76.50	\$ 76.61	\$ 6.89	\$84.28	\$84.38	\$ 7.59						
\$61.06	\$61.16	\$ 5.50	\$ 68.84	\$ 68.94	\$ 6.20	\$ 76.62	\$ 76.72	\$ 6.90	\$84.39	\$84.49	\$ 7.60						
\$61.17	\$61.27	\$ 5.51	\$ 68.95	\$ 69.05	\$ 6.21	\$ 76.73	\$ 76.83	\$ 6.91	\$84.50	\$84.61	\$ 7.61						
\$61.28	\$61.38	\$ 5.52	\$ 69.06	\$ 69.16	\$ 6.22	\$ 76.84	\$ 76.94	\$ 6.92	\$84.62	\$84.72	\$ 7.62						
\$61.39	\$61.49	\$ 5.53	\$ 69.17	\$ 69.27	\$ 6.23	\$ 76.95	\$ 77.05	\$ 6.93	\$84.73	\$84.83	\$ 7.63						
\$61.50	\$61.61	\$ 5.54	\$ 69.28	\$ 69.38	\$ 6.24	\$ 77.06	\$ 77.16	\$ 6.94	\$84.84	\$84.94	\$ 7.64						
\$61.62	\$61.72	\$ 5.55	\$ 69.39	\$ 69.49	\$ 6.25	\$ 77.17	\$ 77.27	\$ 6.95	\$84.95	\$85.05	\$ 7.65						
\$61.73	\$61.83	\$ 5.56	\$ 69.50	\$ 69.61	\$ 6.26	\$ 77.28	\$ 77.38	\$ 6.96	\$85.06	\$85.16	\$ 7.66						
\$61.84	\$61.94	\$ 5.57	\$ 69.62	\$ 69.72	\$ 6.27	\$ 77.39	\$ 77.49	\$ 6.97	\$85.17	\$85.27	\$ 7.67						
\$61.95	\$62.05	\$ 5.58	\$ 69.73	\$ 69.83	\$ 6.28	\$ 77.50	\$ 77.61	\$ 6.98	\$85.28	\$85.38	\$ 7.68						
\$62.06	\$62.16	\$ 5.59	\$ 69.84	\$ 69.94	\$ 6.29	\$ 77.62	\$ 77.72	\$ 6.99	\$85.39	\$85.49	\$ 7.69						
\$62.17	\$62.27	\$ 5.60	\$ 69.95	\$ 70.05	\$ 6.30	\$ 77.73	\$ 77.83	\$ 7.00	\$85.50	\$85.61	\$ 7.70						
\$62.28	\$62.38	\$ 5.61	\$ 70.06	\$ 70.16	\$ 6.31	\$ 77.84	\$ 77.94	\$ 7.01	\$85.62	\$85.72	\$ 7.71						
\$62.39	\$62.49	\$ 5.62	\$ 70.17	\$ 70.27	\$ 6.32	\$ 77.95	\$ 78.05	\$ 7.02	\$85.73	\$85.83	\$ 7.72						
\$62.50	\$62.61	\$ 5.63	\$ 70.28	\$ 70.38	\$ 6.33	\$ 78.06	\$ 78.16	\$ 7.03	\$85.84	\$85.94	\$ 7.73						
\$62.62	\$62.72	\$ 5.64	\$ 70.39	\$ 70.49	\$ 6.34	\$ 78.17	\$ 78.27	\$ 7.04	\$85.95	\$86.05	\$ 7.74						
\$62.73	\$62.83	\$ 5.65	\$ 70.50	\$ 70.61	\$ 6.35	\$ 78.28	\$ 78.38	\$ 7.05	\$86.06	\$86.16	\$ 7.75						
\$62.84	\$62.94	\$ 5.66	\$ 70.62	\$ 70.72	\$ 6.36	\$ 78.39	\$ 78.49	\$ 7.06	\$86.17	\$86.27	\$ 7.76						
\$62.95	\$63.05	\$ 5.67	\$ 70.73	\$ 70.83	\$ 6.37	\$ 78.50	\$ 78.61	\$ 7.07	\$86.28	\$86.38	\$ 7.77						
\$63.06	\$63.16	\$ 5.68	\$ 70.84	\$ 70.94	\$ 6.38	\$ 78.62	\$ 78.72	\$ 7.08	\$86.39	\$86.49	\$ 7.78						
\$63.17	\$63.27	\$ 5.69	\$ 70.95	\$ 71.05	\$ 6.39	\$ 78.73	\$ 78.83	\$ 7.09	\$86.50	\$86.61	\$ 7.79						
\$63.28	\$63.38	\$ 5.70	\$ 71.06	\$ 71.16	\$ 6.40	\$ 78.84	\$ 78.94	\$ 7.10	\$86.62	\$86.72	\$ 7.80						
\$63.39	\$63.49	\$ 5.71	\$ 71.17	\$ 71.27	\$ 6.41	\$ 78.95	\$ 79.05	\$ 7.11	\$86.73	\$86.83	\$ 7.81						
\$63.50	\$63.61	\$ 5.72	\$ 71.28	\$ 71.38	\$ 6.42	\$ 79.06	\$ 79.16	\$ 7.12	\$86.84	\$86.94	\$ 7.82						
\$63.62	\$63.72	\$ 5.73	\$ 71.39	\$ 71.49	\$ 6.43	\$ 79.17	\$ 79.27	\$ 7.13	\$86.95	\$87.05	\$ 7.83						
\$63.73	\$63.83	\$ 5.74	\$ 71.50	\$ 71.61	\$ 6.44	\$ 79.28	\$ 79.38	\$ 7.14	\$87.06	\$87.16	\$ 7.84						
\$63.84	\$63.94	\$ 5.75	\$ 71.62	\$ 71.72	\$ 6.45	\$ 79.39	\$ 79.49	\$ 7.15	\$87.17	\$87.27	\$ 7.85						
\$63.95	\$64.05	\$ 5.76	\$ 71.73	\$ 71.83	\$ 6.46	\$ 79.50	\$ 79.61	\$ 7.16	\$87.28	\$87.38	\$ 7.86						
\$64.06	\$64.16	\$ 5.77	\$ 71.84	\$ 71.94	\$ 6.47	\$ 79.62	\$ 79.72	\$ 7.17	\$87.39	\$87.49	\$ 7.87						
\$64.17	\$64.27	\$ 5.78	\$ 71.95	\$ 72.05	\$ 6.48	\$ 79.73	\$ 79.83	\$ 7.18	\$87.50	\$87.61	\$ 7.88						
\$64.28	\$64.38	\$ 5.79	\$ 72.06	\$ 72.16	\$ 6.49	\$ 79.84	\$ 79.94	\$ 7.19	\$87.62	\$87.72	\$ 7.89						
\$64.39	\$64.49	\$ 5.80	\$ 72.17	\$ 72.27	\$ 6.50	\$ 79.95	\$ 80.05	\$ 7.20	\$87.73	\$87.83	\$ 7.90						
\$64.50	\$64.61	\$ 5.81	\$ 72.28	\$ 72.38	\$ 6.51	\$ 80.06	\$ 80.16	\$ 7.21	\$87.84	\$87.94	\$ 7.91						
\$64.62	\$64.72	\$ 5.82	\$ 72.39	\$ 72.49	\$ 6.52	\$ 80.17	\$ 80.27	\$ 7.22	\$87.95	\$88.05	\$ 7.92						
\$64.73	\$64.83	\$ 5.83	\$ 72.50	\$ 72.61	\$ 6.53	\$ 80.28	\$ 80.38	\$ 7.23	\$88.06	\$88.16	\$ 7.93						
\$64.84	\$64.94	\$ 5.84	\$ 72.62	\$ 72.72	\$ 6.54	\$ 80.39	\$ 80.49	\$ 7.24	\$88.17	\$88.27	\$ 7.94						
\$64.95	\$65.05	\$ 5.85	\$ 72.73	\$ 72.83	\$ 6.55	\$ 80.50	\$ 80.61	\$ 7.25	\$88.28	\$88.38	\$ 7.95						
\$65.06	\$65.16	\$ 5.86	\$ 72.84	\$ 72.94	\$ 6.56	\$ 80.62	\$ 80.72	\$ 7.26	\$88.39	\$88.49	\$ 7.96						
\$65.17	\$65.27	\$ 5.87	\$ 72.95	\$ 73.05	\$ 6.57	\$ 80.73	\$ 80.83	\$ 7.27	\$88.50	\$88.61	\$ 7.97						
\$65.28	\$65.38	\$ 5.88	\$ 73.06	\$ 73.16	\$ 6.58	\$ 80.84	\$ 80.94	\$ 7.28	\$88.62	\$88.72	\$ 7.98						
\$65.39	\$65.49	\$ 5.89	\$ 73.17	\$ 73.27	\$ 6.59	\$ 80.95	\$ 81.05	\$ 7.29	\$88.73	\$88.83	\$ 7.99						
\$65.50	\$65.61	\$ 5.90	\$ 73.28	\$ 73.38	\$ 6.60	\$ 81.06	\$ 81.16	\$ 7.30	\$88.84	\$88.94	\$ 8.00						
\$65.62	\$65.72	\$ 5.91	\$ 73.39	\$ 73.49	\$ 6.61	\$ 81.17	\$ 81.27	\$ 7.31	\$88.95	\$89.05	\$ 8.01						
\$65.73	\$65.83	\$ 5.92	\$ 73.50	\$ 73.61	\$ 6.62	\$ 81.28	\$ 81.38	\$ 7.32	\$89.06	\$89.16	\$ 8.02						
\$65.84	\$65.94	\$ 5.93	\$ 73.62	\$ 73.72	\$ 6.63	\$ 81.39	\$ 81.49	\$ 7.33	\$89.17	\$89.27	\$ 8.03						
\$65.95	\$66.05	\$ 5.94	\$ 73.73	\$ 73.83	\$ 6.64	\$ 81.50	\$ 81.61	\$ 7.34	\$89.28	\$89.38	\$ 8.04						
\$66.06	\$66.16	\$ 5.95	\$ 73.84	\$ 73.94	\$ 6.65	\$ 81.62	\$ 81.72	\$ 7.35	\$89.39	\$89.49	\$ 8.05						
\$66.17	\$66.27	\$ 5.96	\$ 73.95	\$ 74.05	\$ 6.66	\$ 81.73	\$ 81.83	\$ 7.36	\$89.50	\$89.61	\$ 8.06						
\$66.28	\$66.38	\$ 5.97	\$ 74.06	\$ 74.16	\$ 6.67	\$ 81.84	\$ 81.94	\$ 7.37	\$89.62	\$89.72	\$ 8.07						
\$66.39	\$66.49	\$ 5.98	\$ 74.17	\$ 74.27	\$ 6.68	\$ 81.95	\$ 82.05	\$ 7.38	\$89.73	\$89.83	\$ 8.08						
\$66.50	\$66.61	\$ 5.99	\$ 74.28	\$ 74.38	\$ 6.69	\$ 82.06	\$ 82.16	\$ 7.39	\$89.84	\$89.94	\$ 8.09						
\$66.62	\$66.72	\$ 6.00	\$ 74.39	\$ 74.49	\$ 6.70	\$ 82.17	\$ 82.27	\$ 7.40	\$89.95	\$90.05	\$ 8.10						
\$66.73	\$66.83	\$ 6.01	\$ 74.50	\$ 74.61	\$ 6.71	\$ 82.28	\$ 82.38	\$ 7.41	\$90.06	\$90.16	\$ 8.11						
\$66.84	\$66.94	\$ 6.02	\$ 74.62	\$ 74.72	\$ 6.72	\$ 82.39	\$ 82.49	\$ 7.42	\$90.17	\$90.27	\$ 8.12						
\$66.95	\$67.05	\$ 6.03	\$ 74.73	\$ 74.83	\$ 6.73	\$ 82.50	\$ 82.61	\$ 7.43	\$90.28	\$90.38	\$ 8.13						
\$67.06	\$67.16	\$ 6.04	\$ 74.84	\$ 74.94	\$ 6.74	\$ 82.62	\$ 82.72	\$ 7.44	\$90.39	\$90.49	\$ 8.14						
\$67.17	\$67.27	\$ 6.05	\$ 74.95	\$ 75.05	\$ 6.75	\$ 82.73	\$ 82.83	\$ 7.45	\$90.50	\$90.61	\$ 8.15						
\$67.28	\$67.38	\$ 6.06	\$ 75.06	\$ 75.16	\$ 6.76	\$ 82.84	\$ 82.94	\$ 7.46	\$90.62	\$90.72	\$ 8.16						
\$67.39	\$67.49	\$ 6.07	\$ 75.17	\$ 75.27	\$ 6.77	\$ 82.95	\$ 83.05	\$ 7.47	\$90.73	\$90.83	\$ 8.17						
\$67.50	\$67.61	\$ 6.08	\$ 75.28	\$ 75.38	\$ 6.78	\$83.06	\$ 83.16	\$ 7.48	\$90.84	\$90.94	\$ 8.18						
\$67.62	\$67.72	\$ 6.09	\$ 75.39	\$ 75.49	\$ 6.79	\$83.17	\$ 83.27	\$ 7.49	\$90.95	\$91.05	\$ 8.19						
\$67.73	\$67.83	\$ 6.10	\$ 75.50	\$ 75.61	\$ 6.80	\$83.28	\$ 83.38	\$ 7.50	\$91.06	\$91.16	\$ 8.20						

Price Range	Tax
\$ 91.17	\$ 8.21
\$ 91.27	\$ 8.22
\$ 91.38	\$ 8.23
\$ 91.49	\$ 8.24
\$ 91.61	\$ 8.25
\$ 91.72	\$ 8.26
\$ 91.83	\$ 8.27
\$ 91.94	\$ 8.28
\$ 91.95	\$ 8.29
\$ 92.05	\$ 8.30
\$ 92.16	\$ 8.31
\$ 92.27	\$ 8.32
\$ 92.38	\$ 8.33
\$ 92.49	\$ 8.34
\$ 92.50	\$ 8.35
\$ 92.61	\$ 8.36
\$ 92.72	\$ 8.37
\$ 92.83	\$ 8.38
\$ 92.94	\$ 8.39
\$ 92.95	\$ 8.40
\$ 93.05	\$ 8.41
\$ 93.16	\$ 8.42
\$ 93.27	\$ 8.43
\$ 93.38	\$ 8.44
\$ 93.49	\$ 8.45
\$ 93.50	\$ 8.46
\$ 93.61	\$ 8.47
\$ 93.72	\$ 8.48
\$ 93.83	\$ 8.49
\$ 93.94	\$ 8.50
\$ 93.95	\$ 8.51
\$ 94.05	\$ 8.52
\$ 94.16	\$ 8.53
\$ 94.27	\$ 8.54
\$ 94.38	\$ 8.55
\$ 94.49	\$ 8.56
\$ 94.50	\$ 8.57
\$ 94.61	\$ 8.58
\$ 94.72	\$ 8.59
\$ 94.83	\$ 8.60
\$ 94.94	\$ 8.61
\$ 94.95	\$ 8.62
\$ 95.05	\$ 8.63
\$ 95.16	\$ 8.64
\$ 95.27	\$ 8.65
\$ 95.38	\$ 8.66
\$ 95.49	\$ 8.67
\$ 95.50	\$ 8.68
\$ 95.61	\$ 8.69
\$ 95.72	\$ 8.70
\$ 95.83	\$ 8.71
\$ 95.94	\$ 8.72
\$ 95.95	\$ 8.73
\$ 96.05	\$ 8.74
\$ 96.16	\$ 8.75
\$ 96.27	\$ 8.76
\$ 96.38	\$ 8.77
\$ 96.49	\$ 8.78
\$ 96.50	\$ 8.79
\$ 96.61	\$ 8.80
\$ 96.72	\$ 8.81
\$ 96.83	\$ 8.82
\$ 96.94	\$ 8.83
\$ 96.95	\$ 8.84
\$ 97.05	\$ 8.85
\$ 97.16	\$ 8.86
\$ 97.27	\$ 8.87
\$ 97.38	\$ 8.88
\$ 97.49	\$ 8.89
\$ 97.50	\$ 8.90
\$ 97.61	\$ 8.91
\$ 97.72	
\$ 97.83	
\$ 97.94	
\$ 97.95	
\$ 98.05	
\$ 98.16	
\$ 98.27	
\$ 98.38	
\$ 98.49	
\$ 98.50	
\$ 98.61	
\$ 98.72	
\$ 98.83	
\$ 98.94	
\$ 98.95	

Price Range	Tax
\$ 99.06	\$ 8.92
\$ 99.17	\$ 8.93
\$ 99.28	\$ 8.94
\$ 99.39	\$ 8.95
\$ 99.50	\$ 8.96
\$ 99.62	\$ 8.97
\$ 99.73	\$ 8.98
\$ 99.84	\$ 8.99
\$ 99.95	\$ 9.00



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE BUSINESS PERSONAL PROPERTY RETURN

IMPORTANT - A separate return must be filed for each location on forms approved by the Department of Revenue. This is a scannable form, which must be completed with black ink only.

Tax Year (See instructions on back)

Owner Name and Mailing Address:

Business Name and Location:

- Checkboxes for New Account, Amended, Final; Closing Acct., Return Due to Change in Accounting Closing Period, Individual, Corporation, Partnership \*, LLC/LLP, Leasing Company. Includes note: \*(A listing of partners and social security number is required)

Property File No., Accounting Closing Period, Sales Tax No., Date Business Open, \*Federal EI/SS No., Telephone No., County, NAICS Code

Tax Dist, Date Business Closed

\*If you have a new account, your FEI/SSN must be provided in the space above. \*\*If you have a retail license and are making changes, please contact (803) 896-1350.

Table with 2 columns and 3 rows for changes only: Owner Name, Business Name, Mailing Address, Business Location, City/State - Mail, Zip, City/State/Zip

1. Total Acquisition Cost (Excluding Licensed Vehicles and Leasehold Improvements) 1.00
2. Less: Income Tax Depreciation (Accumulated Depreciation Not To Exceed 90% For Each Item) 2.00
3. Net Depreciated Value (The Net Depreciated Value Must Include At Least 10% Of Each Item) 3.00
Office Use Only box

I declare that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return, made in good faith, pursuant to the provisions, of the Code of Laws, 1976 and amendments.

Taxpayers Signature Title Date

Accountant Signature Date

Mail to SC Department of Revenue, Property Division, Columbia, SC 29214-0301 or contact by phone (803) 898-5222.

This return cannot be processed without taxpayer signature.

## INSTRUCTIONS

Complete your social security number or federal employer's identification number and county in which the property is located. If you are producing your own form it **MUST** be PRE-APPROVED by the Department of Revenue.

If there is a change of Ownership/Mailing Address or Business Name/Location, please make those changes in the area blocked off and marked **For Changes Only**.

A file number will be assigned to you by the Department and appear as the property tax file number on the front of a preprinted return. **Always** refer to this number when writing the Property Division.

Zeros have been preprinted in the cents column of this form, therefore you **must** round off cents to the nearest whole dollar.

- Line 1: **All** costs associated with the acquisition of furniture, fixtures and equipment that are used in the business; **EXCLUDING** licensed vehicles.
- Line 2: Deduct the adjusted depreciation. The depreciation allowed is the same as used for income tax purposes, except the depreciation may **not exceed 90%** of the total acquisition cost for **EACH** item.
- Line 3: Total acquisition cost less the adjusted depreciation.

## FILING REQUIREMENTS

Any business which opens **after** the end of the accounting period must file an initial return as of December 31st with the return being due the last day of April. After the initial return, businesses are required to file on or before **the last day of the fourth month** after the close of the accounting period regularly employed by the taxpayer, for income tax purposes.

**THERE ARE NO PROVISIONS FOR EXTENSIONS FOR FILING BUSINESS PERSONAL PROPERTY RETURNS.**

**Failure to File or List Property** - Section 12-54-44 provides: A person who willfully attempts to evade or defeat any tax or property assessment, in addition to other penalties provided by law, is guilty of a **FELONY** and, upon conviction, must be fined not more than ten thousand dollars or imprisoned not more than five years, or both, together with the cost of prosecution. The assessment may be estimated from the best available information.

**Revocation of License for Failure to Comply** - Section 12-54-90 provides: Failure to comply with the law may result in revocation of licenses within 10 days after notification.

Number of locations in SC \_\_\_\_\_

Location of records \_\_\_\_\_

Street

City

State

Do you lease equipment from another company?      Yes       No  (Attach List if needed)

If yes, from whom? \_\_\_\_\_

Lessor

Address

City

State

Do you own equipment which is leased to other businesses?      Yes       No

The net depreciate value from line 3 (front of form) will be assessed by the Property Division at the rate of 10.5%. The assessment will be certified to the county in which the property is located, and the district millage applied to determine your tax bill for the coming year. No further notice will be sent prior to the mailing of a tax bill by the county and/or district.

**Signature** - If someone other than the taxpayer prepares the return, then the property tax return must also contain the signature of the return preparer.

### Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 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 SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

### The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.



# Attention Retailers

The General Assembly has enacted legislation requiring retailers to post a sign notifying individuals 85 years and older of a 1% state sales tax reduction. The sign must be posted at each entrance or each cash register by August 15, 2001. Failure to post the sign may result in fines or after written warning from the Department of Revenue, revocation of your retail license. Below is a sample sign you may post.

## **INDIVIDUALS 85 YEARS AND OLDER**

**You are entitled to a 1% state sales tax reduction on items purchased for your personal use. You must ask for the reduction and present proof of your age at the cash register.**



**"By act of The  
South Carolina  
General Assembly  
any person con-  
victed of armed  
robbery shall serve  
a sentence of no  
less than 7 years  
at hard labor  
without parole."**



TAXPAYER RECORD

(Rev. 7/17/07)

Lines 1 through 10 Form ST-3	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Sales and Use Tax</b>												
1. Gross Proceeds of Sales												
2. Total Amount of Deductions												
3. Net Taxable Sales												
4. Sales Tax												
5. Taxpayer's Discount on % Sales Tax												
6. Net Amount Payable												
7. Total Penalty and Interest on % Sales Tax												
8. Total Sales and Use Tax Due												
9. Total Taxes Due from ST-389												
10. Total Amount Due												
Total Discount claimed (Total of ST-3 line 5 and ST-389 Column C)												

**Reminder: Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.**



**Social Security Privacy Act Disclosure**

It is mandatory that you provide your Social Security Number on this tax form. 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 SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

**The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

PRESORTED  
STANDARD  
U. S. Postage  
PAID  
SC Department  
of Revenue



**● Starting a New Business? ● Have An Existing Business? ● Need To Renew a Business License, Permit, or Registration - or pay State Business Taxes?**

Simplify by going to [www.SCBOS.sc.gov](http://www.SCBOS.sc.gov)

Do business online with the Secretary of State, the Department of Revenue, the Department of Employment and Workforce, the Department of Health and Environmental Control, the Department of Consumer Affairs, and the Department of Plant Industry!

Current online offerings include:

**Secretary of State**

- Certificate of Limited Partnership
- Articles of Incorporation - Corporation
- Certificate of Authority - Non-profit Corporation
- Certificate of Authority - Limited Liability Partnership
- Certificate of Authority - Corporation
- Certificate of Authority - Limited Liability Company
- Articles of Incorporation - Statutory Close Corporation
- Articles of Incorporation - Professional Corporation
- Articles of Incorporation - Non-profit Corporation
- Articles of Incorporation - Limited Liability Company
- Limited Liability Partnership Registration
- Register Foreign Corporation
- Register Foreign Limited Liability Corporation
- Register Foreign Limited Partnership
- Assumed Name Certificate of Limited Partnership
- Change of Registered Agent Name and/or Address
- LLC - Change of Agent for Service of Process
- LLC - Change of Agent for Service of Process Designated Office
- LLC - Change of Address of Agent

**Department of Revenue**

- Sales Tax (Retail License)
- Accommodations (Retail License)
- Alcohol Beverage Licenses and Renewals
- Business Personal Property
- Employee Withholding
- Corporate Tax Account
- Use Tax

**Department of Plant Industry**

- General Fertilizer Permits
- Liming Materials Permits
- Restricted Fertilizer Permits

**Department of Employment and Workforce**

- Unemployment Insurance Tax

**Department of Health and Environmental Control**

- Well Permits
- Asbestos Removal Permits
- Underground Storage Tanks Permits

**Department of Consumer Affairs**

- Maximum Rate Schedule Filings
- Credit Grantor Notification
- Credit Grantor Notification for Rent-to-Own Businesses

**DON'T FORGET**

- To check the period ended on the return to be sure it is submitted for the period to be reported
- To make sure your check is properly filled out to match the tax due
- To file timely
- To supply all information requested on your form
- To file your return electronically
- For forms suggestions and concerns send email to: [Suggestions4Forms@sctax.org](mailto:Suggestions4Forms@sctax.org)

**2012 Sales Tax Holiday**

The South Carolina Sales Tax Holiday exemption is scheduled to begin Friday, August 3, 2012, at 12:01 AM and end on Sunday, August 5, 2012, at midnight. The exemption affects the sale of clothing, clothing accessories, footwear, school supplies, computers, printers, printer supplies, bed linens, etc. See Revenue Ruling 10-7, 10-8 for additional information.

A policy document with the official list of holidays and exempt items is available on our internet website: [www.sctax.org](http://www.sctax.org)