

### STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE **SCHEDULE FOR LOCAL TAXES** Attach to form ST-3, ST-388, ST-403, and ST-455 when filed.

**ST-389** (Rev. 6/19/19) 5063

dor.sc.gov

Retail License or Use Tax Registration Number

Business Name

Period ended (MM-YYYY)

registration numbe

### (MM-YYYY) 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
1. CAPITAL PROJECT TAX		(A)	(B)
		X	1% =
		х	1% =
		х	1% =
		x	1% =
		x	1% =
		x	1% =
		х	1% =
		х	1% =
		x	1% =
		x	1% =
		х	1% =
		x	1% =
		x	1% =
		х	1% =
		x	1% =
		x	1% =
		x	1% =

Submit all pages with applicable data. Attach additional page 1 if necessary.



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

refunds, see ST-14.
Retail License or Lise Tax

	siness Name	Registr	ation Number		
Period ended (MM-YYYY)		Page		of	
Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax	
2. SCHOOL DISTRICT / E	DUCATION CAPITA				
		(A)		(B)	
	_		x 1% =		
	_		x 1% =		
	_		x 1% =		
	_		x 1% =		
	_		x 1% =		
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	_		x 1% =		
			x 1% =		

Submit all pages with applicable data. Attach additional page 2 if necessary.



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

Registration Number of of    Page of    Net Taxable Local    Amount Tax
-
A) (B)
x 1% =
ete this section if you are making sales on the reservation. A) (B)
x 8% =
x 8% = x 7% =



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

Name	Code	Net Taxable	Local
If your sales or purchases ar specific municipality, not the	e delivered v general cou	vithin a city or town, you must use the CITY or T inty code. List one entry per line.	OWN code to properly identify the
Period ended (MM-YYYY)_		Page	of
Busin	ess Name		
		Registration Number	

Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax
5. LOCAL OPTION TAX		(A)		(B)
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
			x 1% =	
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			x 1% =	

Submit all pages with applicable data. Attach additional page 4 if necessary.



# NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM. To apply for refunds, see ST-14. Retail License or Use Tax

		Registratio	n Number	
Business Name Period ended (MM-YYYY)		5		of
Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax
6. TOURISM DEVELOPM		(A)	1	(B)
	_		x 1% =	
	_		x 1% =	
	_		x 1% =	
	_		x 1% =	
	_		x 1% =	
	_		x 1% =	
			x 1% =	
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			x 1% =	
			x 1% =	
SUMMARY: Complet	e all nages of th	e ST-389 first, then en	ter totals her	۵

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

1. Enter total of Column A from pages 1-5 ... 1

2. Enter total of Column B from pages 1-5 ...... 2

**NOTE:** Other counties may adopt local taxes at a later date.

Submit all pages with applicable data.



### ST-389 WORKSHEET (If applicable)

The ST-389 is used to report 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. Before claiming a deduction on the ST-389 worksheet, you must report your gross sales (taxable and nontaxable) on Item 1 of the ST-389 worksheet. Review carefully the exemptions applicable to the particular local tax or tribal tax since the exemptions may differ.

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 Item 2 of the ST-389 worksheet. For information about local tax exemptions, visit **dor.sc.gov/policy** for an updated policy document on the taxes 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 5 of the ST-389 will not agree with Item 4 on the ST-389 Worksheet. If this happens, complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389 form.

Item 1. Total - Gross proceeds of sales/rental, Use Tax and withdrawals of	1.	
inventory for own use: As reported on state Sales and Use Tax Return Worksheet		
(Item 3 of ST-3, ST-388, ST-455 or Items 3 and 7 of ST-403.)		

### Item 2. Local Tax allowable deductions

Column A Type of Deduction	Column B Amount of Deduction	
a. Catawba Sales less than \$100.00	\$	_
o. Sales not subject to Local Tax	\$	-
	\$	-
	\$	-
	\$	-
	\$	_

Item 4. Net sales and purchases: Item 1 minus Item 3.

**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 SCDOR 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 takes place. 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 in the ST-389 instructions with their assigned four digit processing code.

Submit all pages with applicable data. page 6 of 6