



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 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.) **1.** _____

Item 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	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 3. Total amount of deductions: Enter the total allowable deductions from Column B. **3.** _____

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

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.
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