

Accommodations Tax Informational Packet

Each property owner who rents a residential accommodation to tourist is responsible for collecting the taxes listed below and submitting them to the appropriate state and local agencies.

Residential rentals require remittance of the following taxes:

State Sales Tax	5%	Remitted to the State
State Local Option Sales Tax	1%	Remitted to the State
County Transportation Tax	1%	Remitted to the State
School District/Education Tax	1%	Remitted to the State
State Accommodation Tax	2%	Remitted to the State
County Accommodation Tax	2%	Remitted to the County
Local Accommodation Tax	1%	Remitted to the County
Total 13%		

The owner can designate their agent to collect and remit these taxes. However, the property owner is ultimately responsible for the proper payment of these taxes. Failure to comply with the provisions could result in penalties and interest charges.

For questions concerning the taxes please contact:

- Charleston County Revenue Collection Department 843-202-6080
- State of South Carolina Department of Revenue 803-898-5970

How to File State Accommodations Tax:

The following required forms for reporting Accommodations Tax can be completed online using MyDORWAY. **OR** To file by paper: 1.) download each form by selecting a link below, 2.) print and complete each form, and 3.) mail the forms to the address provided on the forms.

- Form ST-388 to report accommodations tax.
- Form ST-389 to report local taxes.
- Form ST-3T to report accommodations by county or municipality where the taxpayer owns, manages or furnishes rental units.

When reporting local taxes, Kiawah's code is 2462.

When are state accommodations tax forms due?:

Accommodations tax returns are due by the 20th of the month following the end of the sellers filing period (month, calendar quarter, or year).

For monthly filers (a vast majority of filers), the return is due on the 20th of the month following

the month in which the rentals occurred. For example, for March rentals, the March return must be filed by April 20th.

For calendar quarter filers, the return is due on the 20th of the month following the end of the calendar quarter in which the rentals occurred. For example, for rentals that occur in the July through September calendar quarter, the quarterly return must be filed by October 20th.

For calendar year filers, the return is due on the 20th of the month following the end of the calendar year in which the rentals occurred. For example, for rentals that occur in the 2014 calendar year, the calendar year return must be filed by January 20, 2015.

How to File Charleston County Accommodations Tax:

Complete the county's accommodation account application, which can be downloaded on the Town website, and email it to accommodations@charlestoncounty.org. Charleston County will mail you a booklet, which will be used to remit your taxes to them.

Please call 843-202-6080 for assistance with Charleston County accommodations account application if needed.

a guide to ACCOMMODATIONS TAX

What is Accommodations Tax?

A 7% charge for the rental of rooms, lodgings or sleeping accommodations for guests. Lodgings include rooms, campground spaces, or sleeping accommodations provided by a hotel, inn, motel, campground, or residence. The person providing the accommodations is responsible for the accommodations tax and may need a retail license.

Do I need to pay Accommodations tax?

Do you charge a guest/guests to rent a room/space/lodging for less than 90 continuous days?

yes

no

Do you live in your home and rent rooms to others on a daily or weekly basis?

You are not required to pay Accommodations Tax.

yes

no

You are required to remit Accommodations tax on the charge collected.

Does your home have more than five bedrooms?

Do I need a retail license?

no

yes

You are not required to pay Accommodations Tax.

You are required to remit Accommodations Tax on the charge collected.

Did you provide accommodations to guests for more than one week in any calendar quarter?

yes

no

You need a retail license.

You don't need a retail license, but do need to pay Accommodations Tax.

Ready to File & Pay?

Accommodations tax is due the 20th day of the month after the close of the period ended. Use MyDORWAY at dor.sc.gov/MyDORWAY to file online and register for your retail license.

To paper file, visit dor.sc.gov/accommodations to find and print paper forms.

The county/municipality where the rental is located may impose additional taxes.

For more information:
visit dor.sc.gov/accommodations or call 803-898-5970





STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
STATE SALES, USE, AND ACCOMMODATIONS TAX RETURN

Mail To: SC Department of Revenue, Sales Tax, Columbia, SC 29214-0126



ST-388
(Rev. 10/27/16)
5062

an X in all boxes that apply.

ENDED Change of Address Business Permanently Closed
Return (Make changes to Date _____
address below) (Complete form C-278 and return your license.)

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

RETAIL LICENSE OR USE TAX REGISTRATION

FEIN

SID Number

Period Ended

File Return On or By



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

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

1	All Gross Proceeds of Sales/Rental, Use Tax, Accommodations, and Withdrawals for Own Use (From Item 3 of worksheets)	Column A Sales/Use 6% (Tax Rate)	Column B Sales/Use 5% (Tax Rate)	Column C Accommodations 2% (Tax Rate)
1A	Total Gross Proceeds of Sales/Rental, Use Tax & Withdrawals at 6% Rate (Column A); 5% Rate on Accommodations Rentals (Column B) (From Items 6 and 10 of worksheets)	.	.	.
1B	Total Gross Proceeds of Sales/Accommodations Rentals at 2% Rate (Column C) (From Item 14 of worksheets)	.	.	.
2	Total Amount of Deductions (From Items 8, 12 and 16 of worksheets)	.	.	.
3	Net Taxable Sales and Purchases (Line 1A or 1B minus line 2)	.	.	.
4	Tax Due (Line 3 x Tax Rate)	6% .	5% .	2% .

Total Sales

5	Total Sales, Use and Accommodations Due (Add line 4 of columns A, B and C.)
6	Local Tax Due ST-389 (From Column B, line 2, page 7 of 8 of form ST-389)
7	TOTAL SALES AND LOCAL TAXES (Add lines 5 and 6)
8	Taxpayer's Discount (See instructions. For timely filed returns and taxes paid in full only.)
9	NET TAX PAYABLE (Line 7 less Line 8)
	10A Penalty (See Instr.)
	10B Interest (See Instr.)
10	Total Penalty and Interest (Add Line 10A and Line 10B)
11	Total Amount Due (Add Line 9 and Line 10)

5.	.
6.	.
7.	.
8.	.
9.	.
10A.	.
10B.	.
10.	.
11.	.

IMPORTANT: Sign and date return on reverse side.

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SALES AND USE TAX - Worksheet #1

- Item 1. Gross Proceeds of Sales, Accommodations, Rentals and Withdrawals for Own Use (Total of All Sales) DO NOT INCLUDE AMOUNT OF SALES TAX. 1. _____
- Item 2. Out-of-State Purchases Subject to Use Tax 2. _____
- Item 3. All Gross Proceeds of Sales/Rental, Use Tax, Accommodations and Withdrawals for Own Use (Add Items 1 and 2. Enter total here and on line 1 on front of ST-388.) 3. _____

If local tax is applicable, enter total on line 1 of ST-389 worksheet.

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

6% SALES AND USE TAX - Worksheet #2

This section is used for reporting the total of all sales and purchases subject to the State sales tax rate of 6%. Sales and purchases generally reported in this section include charges for meals, gift items, and additional guest charges (such as room service, amenities, telephone charges, etc.). However, sales of accommodations are excluded from this worksheet section. Total sales of accommodations (subject to State tax rate of 7%) are reported on Worksheet #3 (for 5% tax reporting) and Worksheet #4 (for 2% tax reporting) to determine the total State sales tax due.

- Item 4. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use (Sales subject to 6% tax rate requirements) 4. _____
- Item 5. Out-of-State Purchases Subject to Use Tax 5. _____
- Item 6. Total Gross Proceeds of Sales at 6% (Add lines 4 and 5. Enter total here and on line 1A, Column A on front of ST-388.) 6. _____
- Item 7. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

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

- Item 8. Total Amount of Deductions (Enter total amount of deductions here and on line 2, Column A on front of ST-388.) 8. < _____ >
- Item 9. Net Taxable Sales and Purchases (Item 6 minus Item 8 should agree with line 3, Column A on front of ST-388.) 9. _____

REMINDER: Form ST-389 must be completed and attached for all local taxes.
For questions regarding this form, call this office toll-free (844) 898-8542.

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

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

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	E-mail Address:

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.



5% SALES AND USE TAX - Worksheet #3

This section is used for reporting total charges for rooms, lodging and accommodations subject to the State sales tax rate of 7%. The gross proceeds from charges for accommodations must be entered on Item 10 of worksheet #3 (subject to 5% tax rate) and Item 14 of worksheet #4 (subject to 2% tax rate) to properly report sales subject to 7% state sales tax rate.

Item 10. Total Gross Proceeds of Sales/Accommodations Rentals and Withdrawals for Own Use (Sales subject to 5% Sales Tax and Accommodations Tax requirements.) Enter total here and on line 1A, Column B on front of ST-388. 10. _____

Item 11. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Type of Deduction	Amount of Deduction
a. Sales of Accommodations for Resale	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

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

Item 13. Net Taxable Sales and Purchases (Item 10 minus Item 12 should agree with line 3, Column B on front of ST-388.) 13. _____

2% ACCOMMODATIONS TAX - Worksheet #4

Item 14. Gross Proceeds of Sales from the Rental of Transient Accommodations (Enter total sales of accommodations here and on line 1B, Column C, on front of ST-388.) 14. _____

Item 15. Sales and Use Tax Allowable Deductions (Itemize by Type and Amount of Deduction)

Type of Deduction	Amount of Deduction
Sales of Accommodations for Resale	\$ _____
_____	\$ _____
_____	\$ _____

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

Item 17. Net Taxable Sales and Purchases of Transient Accommodations (Item 14 minus Item 16 should agree with line 3 of Column C on front of ST-388.) 17. _____

ESSENTIAL INFORMATION FOR FORM ST-388 (Rev. 1/6/17)

Please read carefully and keep this information in a convenient place for future reference.

WHO MUST FILE

Any person liable for sales tax on accommodations is required to file form ST-388 to report any sales and use tax in this State. As a general rule, such person is required to obtain a retail license from the South Carolina Department of Revenue (Department). However, a person furnishing accommodations to transients for one week or less in any calendar quarter is not required to obtain a retail license, but must remit the tax annually by April 15th of the following calendar year. If you are licensed with the Department for purposes of filing a return to remit sales tax on accommodations, you must file a return even if there is no tax due for the period. Enter zero "0" on lines 1, 1A, 1B, and 3 of Column A, B and C only on the front of ST-388, if you do not have sales and/or purchases to report for the period. You may file electronically using MYDORWay at MYDORWAY.dor.sc.gov.

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. Example:

Monthly filers: (Return must be received/postmarked by the 20th)

- January reporting period - no later than February 20.
- February reporting period - no later than March 20.
- March reporting period - no later than April 20, etc.
- December reporting period - no later than January 20 (of the next year).

Note: To request a change in your filing status (monthly, quarterly, annual or seasonal) a written request must be made to the South Carolina Department of Revenue. The request must be approved before a return and remittance can be made for the filing status being requested.

Quarterly Filers: (Return must be received/postmarked by the 20th)

- First Quarter (January, February, March) reporting period - no later than April 20.
- Second Quarter (April, May, June) reporting period - no later than July 20.
- Third Quarter (July, August, September) reporting period - no later than October 20.
- Fourth Quarter (October, November, and December) reporting period - no later than January 20 (of the next year).

Annual Filers: (Sales for the entire year)

December return must be received/postmarked no later than January 20 (of the next year).

Seasonal Filers: Seasonal filers are required to file returns only for those months scheduled to be reported. Returns must be received/postmarked no later than the 20th of the next month.

FILING STATE AND LOCAL OPTION SALES AND USE TAX FORMS

ST-388: State Sales, Use and Accommodation Tax Return: This form is to be used by any person in the business of furnishing accommodations, whether such person is the owner or a real estate agent, listing service, broker, online travel company, or similar entity handling the accommodations. It is used for reporting the State Sales and Use tax on sales and purchases of tangible property, upon sales of accommodations and additional guest charges and local taxes imposed on such sales as administered by the SC Department of Revenue.

A person liable for sales tax on accommodations is required to file form ST-388 to report any sales and use tax in this State. As a general rule, the person liable for the sales tax on accommodations is required to obtain a retail license from the South Carolina Department of Revenue (Department). However, a person furnishing accommodations to transients for one week or less in any calendar quarter is not required to obtain a retail license, but must remit the sales tax annually by April 15th of the following year unless otherwise exempted.

ST-389: Schedule for local Taxes: 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 this form when:

- (1) Your business is located in a county that imposes the tax or
- (2) Your business delivers to a county or municipality with local tax regardless of whether your business is or is not located in a county that imposes a local tax

The various local taxes reportable on the ST-389 are indicated on specific pages of form ST-389. The ST-389 is not used to report local taxes on sales of accommodations or on sales of prepared meals that are collected directly by the counties.

ST-389A: Local Option Addendum: Use this form if you need more space for reporting the local option tax located on page 6 of ST-389. You must enter the applicable county/municipality code listed on the reverse side when reporting the local option tax.

Form ST-3T: Accommodations Report by County or Municipality for Sales and Use Tax: This form is used for reporting accommodations tax by counties or municipalities when taxpayer owns or manages rental units in several counties or municipalities. A taxpayer who owns or manages rental units in more than one county or municipality is required to report separately the total gross proceeds from business done in each county or municipality. The ST-3T must be submitted with the ST-388 even if you only have rental units in the county/municipality where your business is located.

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 products for their own use.

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.

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 dor.sc.gov.

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.

Change in Ownership: Any change in ownership will require a new owner to complete a Business Tax Application, Form SCDOR-111 and remit the appropriate license fee. The SCDOR-111 is available on our website at dor.sc.gov. However, if you would like to obtain a license online (via the internet), go to mydorway.dor.sc.gov.

Filing an Amended Sales and Use Tax Return: Instructions for filing an amended State and Local Sales and Use Return for South Carolina are as follows:

- Check the "Amended Return" box on the top of your State sales and use tax return (e.g., ST-3, ST-388, ST-403 or ST-455). If there is no check box at the top of the return to indicate this is an amended return, be sure to write "Amended" at the top of the return. If your local sales and use tax return (e.g., ST-389) will change, write "AMENDED" across the top of the form.
- When filing an amended return, be sure to complete your return as if it were an original return. In other words, complete the amended return as if you were filing it for the first time. DO NOT complete the amended return with figures that represent the difference between the original amounts reported on the return and the amended amounts to be reported on a return.
- If using a copy of the original return, draw a line through any incorrect or wrong amounts as they appear on the original return reported and write down the correct amounts as they should have appeared on the return.
- If you filed an amended return on or by the due date of your original tax return, or if you filed an amended return after the due date of an originally filed return which was timely filed and paid, recalculating the taxpayer's discount may be necessary.
- If you underpaid your taxes when filing an amended return, verify your computations of the underpayment amount and send the additional tax due with applicable penalties and interest. Penalty and interest calculations are available on our website, mydorway.dor.sc.gov. If you overpaid your taxes, see Form ST-14 (Claim for Refund) for additional information.
- Sign and date the amended return.

All forms pertaining to sales and use tax may be found on our website or by calling (800) 768-3676 or (844) 898-8542 (Toll Free).

STEP-BY-STEP INSTRUCTIONS FOR ST-388 (Rev. 1/6/17)

5241

Please read this section before completing your form.

If you are using a blank form (non-preprinted) be sure to indicate the following information: Business Name, Address, Retail License Number or Purchaser's Certificate (Use Tax Registration), Federal Employer Identification Number or other identifying information (social security number) and period covered. Please draw a line through any incorrect information, enter corrections and check the box on your return if your address changed.

If you have a retail license or use tax registration you are required to file a tax return even if there is NO TAX DUE for the period.

IMPORTANT: Complete all lines indicated with a delta (Δ) beside it, even if the amount to be reported is zero. The sales tax worksheet instructions have been changed to use the word "item" when referring to entries on the sales tax worksheet and "line" when referring to lines on the front of the form.

WHEN FILING "NO SALES" RETURNS, you should enter zeroes on Lines 1, 1A, 1B, and 3 of Column A, B and C only on the front of ST-388.

COMPLETE THE SALES AND USE TAX WORKSHEET ON THE BACK OF THE ST-388 BEFORE MAKING ENTRIES ON LINES 1 THROUGH 11.

Sales and purchases subject to the State sales tax rate of 5%, 6%, or 7% (a combination of the 5% tax rate as shown in Column B and 2% tax rate as shown in Column C) must be separately reported on Form ST-388 under the appropriate worksheet(s) and column(s).

STEP 1

COMPLETING SALES AND USE TAX WORKSHEET #1

Items 1 through 3

Item 1: Gross Proceeds of Sales, Accommodations/Rentals and Withdrawals for Own Use

Enter the total amount of all sales (taxable and nontaxable), leases and/or rentals made by the business for the reporting period. **DO NOT INCLUDE THE AMOUNT OF SALES TAX COLLECTED.** Be sure to include your accommodations proceeds.

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.

Item 2: Out-of-State Purchases Subject to Use Tax

Enter the total purchases of tangible personal property purchased from an out-of-state retailer for use, storage, or consumption in this state if an equal amount of sales tax or use tax was not paid at the time of purchase. If the tax rate in your county is greater than the tax rate paid out-of-state, contact SCDOR for additional information.

Item 3: All Gross Proceeds of Sales/Rental, Use Tax, Accommodations and Withdrawals for Own Use

Add Items 1 and 2. Enter total here and on Line 1 on the front of ST-388. If local tax is applicable, enter this amount on Item 1 of ST-389 worksheet.

STEP 2

COMPLETING THE 6% SALES AND USE TAX WORKSHEET #2

Items 4 through 9

This section is used for reporting all sales and purchases of tangible personal property (merchandise) subject to the state tax rate of 6%. Sales and purchases generally reported in this section include charges for meals, gift items, additional guest charges, etc. However, **total sales of accommodations are excluded from this worksheet section.** Total sales of accommodations (subject to the 7% State sales tax rate) must be recorded on Worksheet #3 (at 5% tax rate) and Worksheet #4 (at 2% tax rate) to determine the total state sales tax due on accommodations.

Item 4: Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use

Enter the total amount of all sales, leases and/or rentals of tangible personal property made by the business (taxable and nontaxable) for the reporting period subject state tax rate of 6%. Allowable deductions (nontaxable sales) are to be itemized on Item 7. **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.

Item 5: Out-of-State Purchases Subject to Use Tax

Enter total purchases of tangible personal property purchased from an out-of-state retailer for use, storage or consumption in this state (not otherwise excluded) if an equal or greater amount of sales tax or use tax was not paid in the other state at the time of purchase.

Item 6: Total Gross Proceeds of Sales/Rentals, Use and Withdrawals for Own Use at 6%.

Add Items 4 and 5. Enter total here and on Line 1A, Column A on the front of ST-388.

Item 7: 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 the state sales and use tax. Before any deductions may be itemized (claimed) on your state sales and use tax return, the gross proceeds of sales must be reported on the state tax return (ST-388) worksheet (Items 1 and 2 of Worksheet #1 and Items 7 and 8 of this worksheet). To claim a deduction on the state tax return, it should be listed on the State return worksheet by the type of deduction and the dollar amount.

The list below is used to identify some of the type of deductions that may be shown on the return. Any amount claimed as a deduction on your return must be itemized on the worksheet.

Examples of Allowable Deductions: (Not all inclusive)

Out-of-state sales
Federal Government
Sales for resale
Sales Tax Holiday exempt sales
Unprepared food eligible to be purchased w/ USDA food coupon
(local tax applies if not specifically exempted by the local tax)

Food purchased with food stamps
1% tax reduction for purchases made by individuals age 85 or older (1% tax reduction does not apply to local tax calculations)

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 (i.e., on Item 7) and subtracted on (i.e., Item 8) the state tax worksheet (reverse side of ST-388) 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 and 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.

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 Department's Sales and Use Tax Manual which is located on our website: dor.sc.gov > Resources > Publications > Tax Manuals

Item 8: Total Amount of Deductions

Enter total here and on line 2, Column A on front of ST-388.

Item 9: Net Taxable Sales and Purchases

(Item 6 minus Item 8. Enter total here and on line 3, Column A on front of ST-388.)

STEP 3

COMPLETING THE 5% SALES AND USE TAX WORKSHEET #3

Items 10 through 13

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

Item 10: Gross Proceeds of Sales, Accommodations/Rentals and Withdrawals of inventory for Own Use

Enter gross proceeds of sales (taxable and nontaxable), leases and/or rentals made by the business for the reporting period here and on Line 1A, Column B on the front of ST-388.. **DO NOT INCLUDE THE AMOUNT OF SALES TAX COLLECTED.**

Item 11: Sales and Use Tax Allowable Deductions

To claim a deduction relating to sales, the sale transaction must be reported on Items 1 and 2 of Worksheet #1 and Item 10 of this worksheet. Enter the type of deduction (see list below) and the dollar amount of the sale. A partial list of exemptions and exclusions from sales and use tax are identified on instructions to Item 7 of Worksheet #2.

Examples of deductions for Accommodations Tax are listed below:

- Golf packages
- Meeting rooms (used by a person who is not a guest at the hotel)
- Some special promotion packages

Note: Remember that even though the transactions above are not subject to accommodations tax, they ARE subject to State Sales Tax and Local Sales Taxes.

- Transient accommodations furnished to the same person for a period of ninety (90) or more consecutive days.
- Accommodations billed directly to the Federal Government.

Note: 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 Department's Sales and Use Tax Manual which is located on our website: dor.sc.gov > Resources > Publications > Tax Manuals

Item 12: Total Amount of Deductions

Enter total here and on line 2, Column B on front of ST-388.

Item 13: Net Taxable Sales and Purchases

(Item 10 minus Item 12 should agree with Line 3, Column B on front of ST-388.) Enter total here.

COMPLETING THE 2% ACCOMMODATIONS TAX WORKSHEET #4

Items 14 through 17

Item 14: Gross Proceeds of Sales from Rental of Transient Accommodations

Enter gross proceeds of sales from the rental of transient accommodations here and on Line 1B, Column C on the front of ST-388.

Item 15: Sales and Use Tax Allowable Deductions

Enter the type of transaction and the corresponding amount for the deduction.

Examples of deductions for Accommodations Tax are listed below:

- Golf packages
- Meeting rooms (used by a person who is not a guest at the hotel)
- Some special promotion packages

Note: Remember that even though the transactions above are not subject to accommodations tax, they ARE subject to State Sales Tax and Local Sales Taxes.

- Transient accommodations furnished to the same person for a period of ninety (90) or more consecutive days.
- Accommodations billed directly to the Federal Government.

Amount of Deductions
Enter the total amount of all deductions from sales worksheet (back of return) to the front of return as follows:

Sales of Transient Accommodations
Enter the total amount of all sales subject to 6% tax requirements (Total from Item 6 of Worksheet #2). Do not include charges for accommodations in this total.

5 TRANSFERRING SALES TAX WORKSHEET INFORMATION TO THE FRONT OF ST-388

Lines 1 through 2

Line 1: Column A, All Gross Proceeds of Sales/Rental, Use Tax, Accommodations and Withdrawals for Own Use
Enter the total amount of all sales (taxable and nontaxable), leases and/or rentals made by the business for the reporting period subject to Sales Tax, Use Tax, and Accommodations Tax. Enter the total from Item 3 of your Worksheet #1. Do not include Sales Tax deducted in this amount.

Line 1A: Column A, Total Gross Proceeds of Sales/Rentals and Withdrawals for Own Use
Enter the total amount of all sales (taxable and nontaxable) leases and/or rentals made by the business for the reporting period subject to the 6% tax requirements (Total from Item 6 of Worksheet #2). Do not include charges for accommodations in this total.

Line 1A: Column B, Total Gross Proceeds of Sales/Rentals, Accommodations and Withdrawals for Own Use
Enter the total amount of all sales subject to 5% tax requirements and be sure to include charges for accommodations (Total from Item 10 of Worksheet #3).

Line 1B: Column C, Total Gross Proceeds of Sales from the Rental of Transient Accommodations
Enter the amount from Item 14 of Worksheet #4 (Reverse side of return).

Line 2: Column A, Total Amount of Deductions
Enter the total amount of deductions from sales worksheet (back of return) to the front of return as follows:

- Item 8 of Worksheet #2 (back of return) to Line 2 of Column A (front of return)
- Item 12 of Worksheet #3 (back of return) to Line 2 of Column B (front of return)
- Item 16 of Worksheet #4 (back of return) to Line 2 of Column C (front of return)

STEP 6

CALCULATION OF TAX ON FRONT OF ST-388

Lines 3 through 5

Line 3: Net Taxable Sales and Purchases
Line 1A of Column A and B minus Line 2, and Line 1B of Column C minus Line 2.

Line 4: Tax Due
Multiply Line 3 amount by the tax rate shown at the head of each column and enter results on Line 4 of correct column. (i.e., Column A equals 6%, B equals 5%, and C equals 2%.)

Line 5: Total State Sales, Use, and Accommodations Due
Enter the combined total of Line 4, Columns A, B, and C.

STEP 7

ENTERING TAX FROM ST-389 TO ST-388

Lines 6 through 7

REMINDER: If local taxes are applicable, ST-389 must be completed and attached for all additional taxes. If this section does not apply, go to line 7 of the ST-388.

Line 6: Tax Due from ST-389
Enter total from Column B, line 2, page 7 of 8 of form ST-389.

Line 7: Total State and Local Taxes
Enter total of lines 5 and 6.

STEP 8

DETERMINE TOTAL DISCOUNT CLAIMED ON RETURN

Line 8

Line 8: Taxpayer's Discount
A taxpayer's discount may be claimed for timely filing a sales and use tax return when the taxes due on the return are paid in full and by the due date. No discount is allowed if the return or payment is received after the due date. The discount is computed as follows:

- If your total tax liability shown on Line 7 above is less than \$100, the discount rate is 3% (.03) of line 7.
- If your total tax liability shown on Line 7 above is \$100 or more, the discount rate is 2% (.02) of Line 7. Deduct this amount from Line 7.

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 discount is calculated based on the total taxes due (Sales/Use, Accommodation Tax and Local Taxes) on the return. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. When claiming the discount amount allowed on tax return, taxpayer must not claim a discount amount that exceeds the maximum amount allowed. Any discount amount claimed in excess of the maximum amount allowed will be assessed for the difference.

STEP 9**ST-388 - DETERMINE TOTAL STATE & LOCAL AMOUNT DUE**

Lines 9 through 11

Line 9: Net Tax Payable

Line 7 minus Line 8.

Line 10: Total Penalty and Interest

If you fail to file your return or fail to pay the taxes when they are due, enter the total of Penalty and Interest, using instructions below (Line 10A and 10B) or visit mydorway.dor.sc.gov

If not late, go to Line 11.

Line 10A: PenaltyEnter the total Penalty from calculations below or visit mydorway.dor.sc.gov

PENALTY FOR FAILURE TO FILE A RETURN: Five percent (.05) of the amount of tax due (from Line 7 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 (from Line 7 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 10A.

Line 10B: InterestEnter calculations of interest. Visit mydorway.dor.sc.gov to use our online P and I Calculator.

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. The interest rate changes may be found on the Department's website (dor.sc.gov).

Line 11: TOTAL AMOUNT DUE

Enter total of lines 9 and 10.

STEP 10**SIGNATURE**

Sign and date your return on the back of the ST-388. All submitted forms must be completed with a valid file number (retail license or use tax registration number) and period covered.

DON'T FORGET ST-3T must be submitted with ST-388. Returns are past due 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 (FEIN) in the label section.

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.



For Tax Periods 5-1-17 and after
 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. 4/18/17)
 5063

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
1. CAPITAL PROJECT TAX		(A)	(B)
AIKEN	1002	_____ x 1% =	_____
ALLENDALE	1003	_____ x 1% =	_____
BAMBERG	1005	_____ x 1% =	_____
BARNWELL	1006	_____ x 1% =	_____
CHESTER	1012	_____ x 1% =	_____
COLLETON	1015	_____ x 1% =	_____
FLORENCE	1021	_____ x 1% =	_____
GEORGETOWN	1022	_____ x 1% =	_____
GREENWOOD	1024	_____ x 1% =	_____
HAMPTON	1025	_____ x 1% =	_____
HORRY	1026	_____ x 1% =	_____
LANCASTER	1029	_____ x 1% =	_____
LEE	1031	_____ x 1% =	_____
MARION	1034	_____ x 1% =	_____
MCCORMICK	1033	_____ x 1% =	_____
NEWBERRY	1036	_____ x 1% =	_____
ORANGEBURG	1038	_____ x 1% =	_____
SUMTER	1043	_____ x 1% =	_____
WILLIAMSBURG	1045	_____ x 1% =	_____
YORK	1046	_____ x 1% =	_____

Submit all pages containing applicable data.
 page 1 of 8



**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 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 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 Item 2 of the ST-389 worksheet for local taxes. To obtain information about local tax exemptions, visit our website dor.sc.gov 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 Item 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.

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 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.

Submit all pages containing applicable data.



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
--------------------------------	------	--------------------	-----------

3. TRANSPORTATION TAX

		(A)		(B)
BERKELEY	1008	_____	x 1% =	_____
CHARLESTON	1010	_____	x 1% =	_____
DORCHESTER	1018	_____	x 1% =	_____
JASPER	1027	_____	x 1% =	_____
RICHLAND	1040	_____	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% =	_____

4. CATAWBA TRIBAL TAX

Only complete this section if you are making sales on the reservation.

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

5. RESERVED

		(A)		(B)
_____	_____	_____		_____

DO NOT COMPLETE SECTION #5.

Submit all pages containing applicable data.
 page 4 of 8

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 4/18/17)

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 dor.sc.gov.

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

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Ravenel	2745	Ridgeway	2775	Marlboro County	1035
Abbeville (City)*	2005	Rockville	2783	Winnsboro	2972	Bennettsville	2062
Calhoun Falls	2100	Seabrook Island	2812			Blenheim	2072
Donalds	2212	Sullivans Island	2867	Florence County	1021	Clio	2154
Due West	2216	Summerville	2875	Florence (City)*	2286	McColl	2576
Honea Path	2425			Coward	2175	Tatum	2895
Lowndesville	2538	Cherokee County	1011	Johnsonville	2446		
Ware Shoals	2944	Blacksburg	2068	Lake City	2470	McCormick County	1033
		Chesnee	2137	Olanta	2670	McCormick (City)*	2582
		Gaffney	2330	Pamplico	2689	Parksville	2692
Allendale County	1003			Quinby	2735	Plum Branch	2722
Allendale (Town)*	2015	Chester County	1012	Scranton	2810		
Fairfax	2280	Chester (City)*	2139	Timmons ville	2897	Pickens County	1039
Sycamore	2889	Fort Lawn	2304			Pickens (City)*	2716
Ulmers	2910	Great Falls	2354	Hampton County	1025	Central	2118
		Lowrys	2542	Hampton (Town)*	2380	Clemson	2148
Bamberg County	1005	Richburg	2755	Brunson	2082	Easley	2230
Bamberg (Town)*	2052			Estill	2265	Liberty	2510
Denmark	2204	Chesterfield County	1013	Fairfax	2281	Norris	2644
Ehrhardt	2245	Chesterfield (Town)*	2142	Furman	2320	Six Mile	2828
Govan	2346	Cheraw	2133	Gifford	2336		
Olar	2674	Jefferson	2444	Luray	2546	Richland County	1040
		McBee	2570	Scotia	2807	Arcadia Lakes	2030
Barnwell County	1006	Mount Croghan	2606	Varnville	2932	Blythewood	2075
Barnwell (City)*	2054	Pageland	2686	Yemassee	2985	Cayce	2116
Blackville	2070	Patrick	2695			Columbia	2160
Elko	2255	Ruby	2790	Jasper County	1027	Eastover	2235
Hilda	2408			Hardeeville	2384	Forest Acres	2298
Kline	2466	Clarendon County	1014	Ridgeland	2765	Irmo	2434
Snelling	2835	Manning	2585			Saluda County	1041
Williston	2970	Paxville	2698	Kershaw County	1028	Saluda (Town)*	2801
		Summertown	2871	Bethune	2064	Batesburg	2057
Berkeley County	1008	Turbeville	2905	Camden	2103	Monetta	2602
Charleston (City)*	2129	Colleton County	1015	Elgin	2250	Ridge Spring	2760
Bonneau	2076	Cottageville	2172			Ward	2942
Goose Creek	2342	Edisto Beach	2243	Lancaster County	1029		
Hanahan	2382	Lodge	2530	Lancaster (City)*	2482	Sumter County	1043
Jamestown	2442	Smoaks	2831	Heath Springs	2396	Sumter (City)*	2880
Moncks Corner	2600	Walterboro	2940	Kershaw	2460	Mayesville	2594
North Charleston	2658	Williams	2965			Pinewood	2720
St. Stephen	2858	Darlington County	1016	Laurens County	1030		
Summerville	2876	Darlington (City)*	2200	Laurens (City)*	2498	Union County	1044
		Hartsville	2392	Clinton	2151	Union (City)*	2915
Calhoun County	1009	Lamar	2478	Cross Hill	2181	Carlisle	2112
Cameron	2106	Society Hill	2837	Fountain Inn	2316	Jonesville	2450
St. Matthews	2855			Gray Court	2350	Lockhart	2526
		Dillon County	1017	Ware Shoals	2946	Williamsburg County	1045
Charleston County	1010	Dillon (City)*	2208	Waterloo	2947	Andrews	2026
Charleston (City)*	2130	Lake View	2474			Greeleyville	2358
Awendaw	2038	Latta	2494	Lee County	1031	Hemingway	2400
Folly Beach	2292	Edgefield County	1019	Bishopville	2066	Kingstree	2463
Goose Creek	2343	Edgefield (Town)*	2240	Lynchburg	2554	Lane	2490
Hollywood	2420	Johnston	2448			Stuckey	2864
Isle of Palms	2436	North Augusta	2653	Marion County	1034		
James Island	2441	Trenton	2901	Marion (City)*	2588		
Kiawah Island	2462			Mullins	2612		
Lincolnton	2514	Fairfield County	1020	Nichols	2636		
McClellanville	2573	Blythewood	2077	Sellers	2813		
Meggett	2597	Jenkinsville	2445				
Mt. Pleasant	2609						
North Charleston	2656						

Submit all pages containing applicable data.

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.

Collection of Catawba Tribal Sales Tax

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

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

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

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

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

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

Collection of Tourism Development Tax

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

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

Submit all pages containing applicable data.

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50638097

MUNICIPAL AND COUNTY NUMERICAL CODES

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Charokee County	1011	Hampton County	1025	Oconee County	1037
Abbeville (City)	2005	Blacksburg	2068	Brunson	2082	Waihalia	2937
Calhoun Falls	2100	Chesnee	2137	Estill	2265	Westminister	2960
Donalds	2212	Gaffney	2330	Fairfax	2281	West Union	2957
Due West	2216			Furman	2320		
Honea Path	2425	Chester County	1012	Gifford	2336	Orangeburg County	1038
Lowndesville	2538	Chester (City)	2139	Hampton (Town)	2380	Bowman	2078
Ware Shoals	2944	Fort Lawn	2304	Luray	2546	Branchville	2080
		Great Falls	2354	Scolia	2807	Cope	2166
Alken County	1002	Lowrys	2542	Varnville	2932	Cordova	2169
Alken (City)	2010	Richburg	2755	Yemassee	2985	Elloree	2260
Bumettown	2084					Eutawville	2270
Jackson	2440	Chesterfield County	1013	Horry County	1026	Holly Hill	2416
Monetta	2601	Cheraw	2133	Atlantic Beach	2035	Livingston	2522
New Ellenton	2628	Chesterfield (Town)	2142	Aynor	2040	Neeses	2624
N. Augusta	2652	Jefferson	2444	Briarcliffe Acres	2081	North	2648
Perry	2713	McBee	2570	Conway	2163	Norway	2660
Salley	2798	Mount Croghan	2606	Loris	2534	Orangeburg (City)	2678
Wagener	2935	Pageland	2686	Myrtle Beach	2615	Rowesville	2785
Windsor	2971	Patrick	2695	N. Myrtle Beach	2620	Santee	2804
		Ruby	2790	Surfside Beach	2883	Springfield	2849
Allendale County	1003	Clarendon County	1014	Jasper County	1027	Vance	2930
Allendale (Town)	2015	Manning	2585	Hardeeville	2384	Woodford	2975
Fairfax	2280	Paxville	2698	Ridgeland	2765		
Sycamore	2889	Summerton	2871			Pickens County	1039
Ulmer	2910	Turbeville	2905			Central	2118
Anderson County	1004			Kershaw County	1028	Clemson	2148
Anderson (City)	2020	Collaton County	1015	Bethune	2064	Easley	2230
Belton	2060	Cottageville	2172	Camden	2103	Liberly	2510
Clemson	2149	Edisto Beach	2243	Elgin	2250	Norris	2644
Honea Path	2424	Lodge	2530			Pickens (City)	2716
Iva	2439	Smoaks	2831	Lancaster County	1029	Six Mile	2828
Pelzer	2707	Walterboro	2940	Heath Springs	2396		
Pendleton	2710	Williams	2965	Kershaw	2460	Richland County	1040
Starr	2861			Lancaster (City)	2482	Arcadia Lakes	2030
West Pelzer	2955	Darlington County	1016			Blythewood	2075
Williamston	2967	Darlington (City)	2200	Laurens County	1030	Cayce	2116
		Hartsville	2392	Clinton	2151	Columbia	2160
Bamberg County	1005	Lamar	2478	Cross Hill	2181	Eastover	2235
Bamberg (City)	2052	Society Hill	2837	Fountain Inn	2316	Forest Acres	2298
Denmark	2204			Gray Court	2350	Irmo	2434
Ehrhardt	2245	Dillon County	1017	Laurens (City)	2498		
Govan	2346	Dillon (City)	2208	Ware Shoals	2946	Saluda County	1041
Olar	2674	Lake View	2474	Waterloo	2947	Batesburg Leesville	2057
		Latta	2494			Monetta	2602
Barnwell County	1006	Dorchester County	1018	Lee County	1031	Ridge Spring	2760
Barnwell (City)	2054	Harleyville	2388	Bishopville	2066	Saluda (Town)	2801
Blackville	2070	N. Charleston	2657	Lynchburg	2554	Ward	2942
Elko	2255	Reevesville	2750				
Hilda	2408	Ridgeville	2770	Lexington County	1032	Spartanburg County	1042
Kiine	2466	St. George	2852	Batesburg Leesville	2056	Campobello	2109
Snelling	2835	Summerville	2874	Cayce	2115	Central Pacolet	2121
Williston	2970			Chapin	2124	Chesnee	2136
		Edgefield County	1019	Columbia	2161	Cowpens	2178
Beaufort County	1007	Edgefield (Town)	2240	Gaston	2332	Duncan	2220
Beaufort (City)	2058	Johnston	2448	Gilbert	2338	Greer	2371
Bluffton	2074	North Augusta	2653	Irmo	2433	Inman	2430
Hilton Head Island	2410	Trenton	2901	Lexington (Town)	2506	Landrum	2486
Port Royal	2727			Pelion	2704	Lyman	2550
Yemassee	2986	Fairfield County	1020	Pine Ridge	2718	Pacolat	2680
		Blythewood	2077	South Congaree	2840	Reidville	2753
Berkeley County	1008	Jenkinsville	2445	Springdale	2846	Spartanburg (City)	2843
Bonneau	2076	Ridgeway	2775	Summit	2877	Wellford	2950
Charleston (City)	2129	Winnsboro	2972	Swansea	2886	Woodruff	2977
Goose Creek	2342			West Columbia	2952		
Hanahan	2382	Florence County	1021			Sumter County	1043
Jamestown	2442	Coward	2175	McCormick County	1033	Mayesville	2594
Moncks Corner	2600	Florence (City)	2286	McCormick (Town)	2582	Pinewood	2720
North Charleston	2658	Johnsonville	2446	Parksville	2692	Sumter (City)	2880
St. Stephen	2858	Lake City	2470	Plum Branch	2722		
Summerville	2876	Oianta	2670			Union County	1044
		Pamplico	2689	Marion County	1034	Carlisle	2112
Calhoun County	1009	Quinby	2735	Marion (City)	2588	Jonesville	2450
Cameron	2106	Scranton	2810	Mullins	2612	Lockhart	2526
St. Matthews	2855	Timmonsville	2897	Nichols	2636	Union (City)	2915
				Sellers	2813		
Charleston County	1010	Georgetown County	1022	Marlboro County	1035	Williamsburg County	1045
Awendaw	2038	Andrews	2025	Bennettsville	2062	Andrews	2026
Charleston (City)	2130	Georgetown (City)	2334	Blenheim	2072	Greeleyville	2358
Folly Beach	2292	Pawleys Island	2697	Clio	2154	Hemingway	2400
Goose Creek	2343			McColl	2576	Kingstree	2463
Hollywood	2420	Greenville County	1023	Tatum	2895	Lane	2490
Isle of Palms	2436	Fountain Inn	2315			Stuckey	2864
James Island	2441	Greenville (City)	2362	Newberry County	1036		
Kiawah	2462	Greer	2370	Little Mountain	2518	York County	1046
Lincolnton	2514	Mauldin	2591	Newberry (City)	2632	Clover	2157
McClellanville	2573	Simpsonville	2825	Peak	2701	Fort Mill	2310
Meggett	2597	Travelers Rest	2899	Pomaria	2725	Hickory Grove	2404
Mt. Pleasant	2609			Prosperity	2729	McConnells	2579
North Charleston	2656	Greenwood County	1024	Silverstreet	2822	Rock Hill	2780
Ravenel	2745	Greenwood (City)	2366	Whitmire	2962	Sharon	2819
Rockville	2783	Hodges	2412			Smyrna	2834
Seabrook Island	2812	Ninety Six	2640	Oconee County	1037	Tega Cay	2896
Sullivan's Island	2867	Troy	2903	Salem	2795	York (City)	2990
Summerville	2875	Ware Shoals	2945	Seneca	2816		

Application for: (check all that apply)

- Business License
- Accommodations Fee Account
- Hospitality Tax Account



Revenue Collections Department
 Lonnie Hamilton, III P.S.B.
 4045 Bridge View Drive
 North Charleston, SC 29405-7464
 Office: (843) 202-6080
 Fax: (843) 202-6066
businesslicense@charlestoncountv.org
accommodations@charlestoncountv.org

CONSOLIDATED LICENSE & ACCOUNT APPLICATION

TYPE or PRINT

Federal Tax ID: _____ SSN: _____ SC Dept. of Revenue ID: _____

Legal Name of Business: _____

Doing Business As: _____

Mailing Address: _____

E-Mail Address: _____

Accounts Payable Phone: (____) _____ Fax: (____) _____ Cell: (____) _____

Business Classification: Class: _____ N.A.I.C.S. Classification Code: _____ Sub Class: 00

Location Address: _____

Location E-Mail: _____

Location Phone: (____) _____ Fax: (____) _____ Cell: (____) _____

Owner Name(s): _____

Type of Business: _____

Location's Property Identification Number: _____

Is this business location within an incorporated municipality? (check one) YES or NO

If "YES", enter the name of the municipality. _____

If the business described herein was in operation at another location or with different ownership prior to opening at the

location listed above, include: Prior Business License Number: _____; Prior Business Location

Address: _____

and; Prior Owner(s): _____

What is the estimated "Gross Income" this business is expected to generate between the date of this application and the end of the current Business License Year (December 31st)? \$ _____

----- Applicant Certification -----

I (we) do hereby certify that the information given in this application is true and that the gross receipts are accurately reported, or estimated for a new business, without any unauthorized deductions. I am aware that all ordinances relating to the Building, Electrical, Plumbing, Fire and Zoning Codes must be complied with before the requested license(s) can be issued.

Signature of Applicant(s): _____

Date: _____ Title: _____