

ST-389 INSTRUCTIONS

ST-389 I (Rev. 11/30/21) 5220

These instructions are for the paper version of the ST-389, Schedule for Local Taxes. We recommend filing the ST-389 using **MyDORWAY**, our free online tax portal, available at **MyDORWAY.dor.sc.gov**. Create a new account or log in to get started.

The ST-389 is used to report local Sales and Use Taxes, which must be reported by county and municipality.

When completing the ST-389, all entries must be typed or neatly hand-printed.

Complete the Sales and Use Tax Worksheet on the back of the applicable state tax form (ST-3, ST-388, or ST-455) 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.

When filing **No Sales** returns, enter zero on the ST-389 for the county or municipality of your business location.

IMPORTANT: If it is determined that no entry is needed on a line, leave the line blank. Do not write on the lines that do not pertain to you.

STEP 1

ST-389 INFORMATION

Taxpayers are required to file the ST-389 with the appropriate state Sales and Use Tax return (ST-3, ST-388, or ST-455) if:

- The retailer is located in a county or municipality that imposes a local tax OR
- The retailer is delivering into a county or municipality with a local tax

For example:

1. the retailer is shipping into a county or municipality using their own vehicles
2. the retailer has an agent or employee operating within the county or municipality
3. the retailer is shipping into the county or municipality 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 county or municipality of delivery
5. the retailer advertises via media which has coverage in the county or municipality

If you do not make sales or deliveries in a county or municipality that imposes a Local Sales and Use Tax, you do not need to complete the ST-389.

For more information see SC Revenue Ruling #09-9, available at **dor.sc.gov/policy**.

ST-389 WORKSHEET INSTRUCTIONS

Complete the worksheet section of the ST-389 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 municipality with a local tax. The worksheet is to assist you in determining the proper amount you are required to report on the ST-389.

Item 1. Total - Gross Proceeds of Sales/Rentals, Use Tax and Withdrawals of Inventory for Own Use: Enter the same amount reported on the worksheet of your state Sales and Use Tax return (Item 3 of the ST-3, ST-388, or ST-455).

Item 2. Local Tax Allowable Deductions: Enter deductions here which are 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 counties or municipalities without local tax
- Sales subject to the maximum Sales and Use Tax (such as aircrafts, boats, manufactured homes, etc.)

Quarterly and annual filers paying tax on the first reporting period after the implementation date may use the worksheet to calculate the amounts not subject to the local tax.

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 they may differ from the state tax exemptions claimed (for example, 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 item 2 of the ST-389 worksheet.)

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. As a result, sales of unprepared foods that are subject to a local tax must be included on the ST-389 worksheet.

There are various 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. For an updated list of counties which impose local taxes and the specific exemptions applicable to each, visit dor.sc.gov/tax/sales-and-use.

If you have questions regarding exemptions, contact us at SalesandUseTax@dor.sc.gov or 1-844-898-8542.

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

Item 4. Net Sales and Purchases: Subtract item 3 from item 1. The total should match Column A, line 1, page 5 from the ST-389.

The amount on line 1, page 5 of your ST-389 will not match item 4 of your ST-389 worksheet when:

- Your sales, purchases, and withdrawals are made or delivered into a county or municipality with more than one local tax type OR
- more than one local tax type is reported

Do not claim credits on this form. To claim a refund, we recommend using MyDORWAY, available at MyDORWAY.dor.sc.gov.

STEP 2

INSTRUCTIONS FOR COMPLETING THE ST-389, pages 1-5

The ST-389 is a multi-part form with Capital Project Taxes reported on page 1, School District/Education Capital Improvement Taxes reported on page 2, Transportation Taxes and Catawba Tribal Taxes reported on page 3, Local Option Taxes reported on page 4, and Tourism Development Taxes reported on page 5. Use only the specific local tax codes listed on page 4 of the ST-389 instructions to report the locations subject to the applicable Local Option Tax.

Enter the business name, retail license or registration number, and the period ended as shown on the ST-3, ST-388, or ST-455 to which this schedule must be attached.

Only one entry per line is allowed. You can attach additional pages if more lines are needed.

Name of County or Municipality: Enter the name and four-digit County or Municipality Code of the county or municipality where a sale or delivery takes place when the county or municipality has a local tax. You can find a list of County and Municipality Codes on pages 3 and 4 of the ST-389 instructions.

CALCULATING LOCAL TAX

Code: Enter the name and code for the county or municipality with a local tax.

Column A - Net Taxable Amount: Enter the net taxable sales or purchases made for each county or municipality.

Do not claim credits on this form. To claim a refund, we recommend using MyDORWAY, available at MyDORWAY.dor.sc.gov.

Column B - Local Tax: Multiply Column A by 1% and enter the amount in Column B for each county or municipality that imposes a local tax.

STEP 3

DETERMINE TOTAL AMOUNT DUE

Line 1: Enter the total of all net taxable sales listed in Column A of the ST-389 and additional ST-389 pages, if applicable, on line 1 of page 5. Be sure to include the total of all entries from all pages.

Line 2: Add all local taxes due and enter the total of Column B on line 2 of page 5.

STEP 4

ENTERING TAX FROM THE ST-389

Enter the amount from Column B, line 2 in the summary on your state Sales and Use Tax return:

- Line 5 of ST-3
- Line 6 of ST-388 and ST-455

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

You must attach all applicable pages of the ST-389 to your appropriate state Sales and Use Tax return. Returns are due by the 20th of the month.

CODES FOR LOCAL TAXES

(For Tax Periods 1-1-22 and after)

When completing the ST-389, Schedule for Local Taxes, only list one entry per line. Use the appropriate four-digit County or Municipality Code listed below for the specific local tax. Each code reflects the location at which the sale was made, which is usually where the business is located, the place of delivery, or physical presence by acceptance of the goods sold, if different from the business location.

For tax periods prior to May 2021, these four-digit codes are available at dor.sc.gov/tax/sales/forms.

1. CAPITAL PROJECT TAX

Name of County or Municipality	Code	Name of County or Municipality	Code
AIKEN	1002	LAURENS	1030
ALLENDALE	1003	LEE	1031
BAMBERG	1005	MARION	1034
BARNWELL	1006	MCCORMICK	1033
CALHOUN	1009	NEWBERRY	1036
CHESTER	1012	ORANGEBURG	1038
COLLETON	1015	SALUDA	1041
EDGEFIELD	1019	SPARTANBURG	1042
FLORENCE	1021	SUMTER	1043
GREENWOOD	1024	WILLIAMSBURG	1045
HORRY	1026	YORK	1046
LANCASTER	1029		

2. SCHOOL DISTRICT / EDUCATION CAPITAL IMPROVEMENT TAX

Name of County or Municipality	Code	Name of County or Municipality	Code
AIKEN	5021	DILLON	5170
ANDERSON	5040	HORRY	5261
CHARLESTON	5101	JASPER	5271
CHEROKEE	5111	KERSHAW	5281
CHESTERFIELD	5131	LEXINGTON	5320
CLARENDON	5140	MARLBORO	5351
DARLINGTON	5161		

3. TRANSPORTATION TAX

Name of County or Municipality	Code	Name of County or Municipality	Code
BERKELEY	1008	JASPER	1027
CHARLESTON	1010	RICHLAND	1040
DORCHESTER	1018		

4. CATAWBA TRIBAL TAX - Use only if making sales on the reservation.

Name of County or Municipality	Code
LANCASTER	1029
YORK	1046

5. LOCAL OPTION TAX - *If your sales or purchases are delivered within the municipal limits of a city or town, you must use the specific County or Municipality Code for that location. Failure to do so may result in penalties.

Local Option Tax is applicable only to the counties listed below. Only names of incorporated towns are included in this list. Other counties may be added at a later date by referendum. A complete updated list of all counties with local taxes can be found at dor.sc.gov/tax/sales-and-use.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Ravenel	2745	Ridgeway	2775	Marlboro County	1035
Abbeville (City)*	2005	Rockville	2783	Winnsboro	2972	Bennettsville	2062
Calhoun Falls	2100	Seabrook Island	2812			Blenheim	2072
Donalds	2212	Sullivans Island	2867	Florence County	1021	Clio	2154
Due West	2216	Summerville	2875	Florence (City)*	2286	McColl	2576
Honea Path	2425			Coward	2175	Tatum	2895
Lowndesville	2538	Cherokee County	1011	Johnsonville	2446		
Ware Shoals	2944	Blacksburg	2068	Lake City	2470	McCormick County	1033
		Chesnee	2137	Olanta	2670	McCormick (City)*	2582
Allendale County	1003	Gaffney	2330	Pamplico	2689	Parksville	2692
Allendale (Town)*	2015	Smyrna	2836	Quinby	2735	Plum Branch	2722
Fairfax	2280			Scranton	2810		
Sycamore	2889	Chester County	1012	Timmonsville	2897	Pickens County	1039
Ulmers	2910	Chester (City)*	2139			Pickens (City)*	2716
		Fort Lawn	2304	Hampton County	1025	Central	2118
Bamberg County	1005	Great Falls	2354	Hampton (Town)*	2380	Clemson	2148
Bamberg (Town)*	2052	Lowrys	2542	Brunson	2082	Easley	2230
Denmark	2204	Richburg	2755	Estill	2265	Liberty	2510
Ehrhardt	2245			Fairfax	2281	Norris	2644
Govan	2346	Chesterfield County	1013	Furman	2320	Six Mile	2828
Olar	2674	Chesterfield (Town)*	2142	Gifford	2336	Pendleton	2711
		Cheraw	2133	Luray	2546		
Barnwell County	1006	Jefferson	2444	Scotia	2807	Richland County	1040
Barnwell (City)*	2054	McBee	2570	Varnville	2932	Arcadia Lakes	2030
Blackville	2070	Mount Croghan	2606	Yemassee	2985	Blythewood	2075
Elko	2255	Pageland	2686			Cayce	2116
Hilda	2408	Patrick	2695	Jasper County	1027	Columbia	2160
Kline	2466	Ruby	2790	Hardeeville	2384	Eastover	2235
Snelling	2835			Ridgeland	2765	Forest Acres	2298
Williston	2970	Clarendon County	1014			Irmo	2434
		Manning	2585	Kershaw County	1028		
Berkeley County	1008	Paxville	2698	Bethune	2064	Saluda County	1041
Charleston (City)*	2129	Summerton	2871	Camden	2103	Saluda (Town)*	2801
Bonneau	2076	Turbeville	2905	Elgin	2250	Batesburg	2057
Goose Creek	2342					Monetta	2602
Hanahan	2382	Colleton County	1015	Lancaster County	1029	Ridge Spring	2760
Jamestown	2442	Cottageville	2172	Lancaster (City)*	2482	Ward	2942
Moncks Corner	2600	Edisto Beach	2243	Heath Springs	2396		
North Charleston	2658	Lodge	2530	Kershaw	2460	Sumter County	1043
St. Stephen	2858	Smoaks	2831	Van Wyck	2925	Sumter (City)*	2880
Summerville	2876	Walterboro	2940			Mayesville	2594
		Williams	2965	Laurens County	1030	Pinewood	2720
				Laurens (City)*	2498		
Calhoun County	1009	Darlington County	1016	Clinton	2151	Union County	1044
Cameron	2106	Darlington (City)*	2200	Cross Hill	2181	Union (City)*	2915
St. Matthews	2855	Hartsville	2392	Fountain Inn	2316	Carlisle	2112
		Lamar	2478	Gray Court	2350	Jonesville	2450
Charleston County	1010	Society Hill	2837	Ware Shoals	2946	Lockhart	2526
Charleston (City)*	2130			Waterloo	2947		
Awendaw	2038	Dillon County	1017	Lee County	1031	Williamsburg County	1045
Folly Beach	2292	Dillon (City)*	2208	Bishopville	2066	Andrews	2026
Goose Creek	2343	Lake View	2474	Lynchburg	2554	Greeleyville	2358
Hollywood	2420	Latta	2494			Hemingway	2400
Isle of Palms	2436			Marion County	1034	Kingstree	2463
James Island	2441	Edgefield County	1019	Marion (City)*	2588	Lane	2490
Kiawah Island	2462	Edgefield (Town)*	2240	Mullins	2612	Stuckey	2864
Lincolnton	2514	Johnston	2448	Nichols	2636		
McClellanville	2573	North Augusta	2653	Sellers	2813		
Meggett	2597	Trenton	2901				
Mt. Pleasant	2609			Fairfield County	1020		
North Charleston	2656	Blythewood	2077				
		Jenkinsville	2445				

6. TOURISM DEVELOPMENT TAX

Name of County or Municipality	Code
Myrtle Beach	2615