STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC USE TAX WORKSHEET

UT-3W
(Rev. 1/15/25)
3276

The state Sales and Use Tax rate is 6%.

MyDORWAY is the fastest, easiest way to report and pay Use Tax. Visit **MyDORWAY.dor.sc.gov** to get started.

Column A Date of purchase	Column B Name of store/ company/vendor	Column C Total price of purchases (includes shipping and handling, warranty costs, and Sales or Use Tax due and paid on the purchase)	Column D Sales or Use Tax due and paid to another state or local jurisdiction	Column E Amount taxable (subtract Column D from Column C)
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
Line 1		Total of Column C: $	Total of Column D: $	Total of Column E: $
Line 2	Enter your county's state and local Sales and Use Tax rate. Sales and Use Tax Rates by county are available at **dor.sc.gov/tax/use**.			%
Line 3	Multiply Column E of Line 1 by the rate on Line 2.			$
Line 4	Line 1 of Column D			$
Line 5	**SC Use Tax due.** Subtract Line 4 from Line 3. Round to the nearest dollar.			$

Do not use this form if you report and pay your Use Tax due on your Individual Income Tax return or on MyDORWAY, or if you have a Sales Tax license or Use Tax registration number.

.... cut along dotted line ....

SOUTH CAROLINA DEPARTMENT OF REVENUE
USE TAX PAYMENT RETURN

UT-3
(Rev. 1/15/25)
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Your Social Security Number (SSN)

Municipality or County Numerical Code
(Use municipality code if within municipal limits)

Amended: ☐   Tax Year (YY): _____

Name and street address

(Enter Line 5, Column E from the Worksheet here) ▶ _____ . 00

This form is correct and complete to the best of my knowledge. I understand that intentionally providing a false or fraudulent statement to the SCDOR is a misdemeanor crime.

Mail this completed form with your check. Do not send cash. Make check payable to **SCDOR** and include your name, SSN, and UT-3 in the memo. **Mail UT-3 and payment to:** SCDOR, Sales Taxable, PO Box 100193, Columbia, SC 29202.

Signature _____

Phone _____ Date _____

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Instructions

Use Tax is due on purchases of tangible goods if South Carolina Sales Tax was not paid. Examples include catalog purchases, goods bought online, or furniture purchased out of state and delivered into South Carolina on which no or insufficient South Carolina tax was paid.

Contrary to a common misconception, the federal Internet Tax Freedom Act governs taxation of internet access through your internet access provider. Goods purchased online are not tax free. **When calculating your Use Tax, review your credit card statements and any large purchases made during the taxable year.**

Use this worksheet to record purchases subject to Use Tax. If you use this worksheet, mail the attached voucher back to the SCDOR, but keep the worksheet portion for your records.

You must enter the correct four-digit County or Municipality Code on your voucher. If you're planning to store, use, or otherwise consume the purchased items within the limits of a municipality, be sure to use that municipality's code instead of the county code. A list of County and Municipality Codes is available on page 3 of this form.

Credit: You can subtract tax paid to another state or local jurisdiction from your South Carolina Use Tax due. For example, if you purchased furniture in another state and paid that state's Sales Tax, you would subtract the tax you paid from your South Carolina Use Tax calculation.

You have three options for reporting and paying Use Tax:

1. On your Individual Income Tax Return. Do not submit this form if you report Use Tax on your Individual Income Tax return.
2. Using our free online tax portal, MyDORWAY, at **MyDORWAY.dor.sc.gov**. Log into your existing account or create a new account to get started. Do not submit this form if you pay your Use Tax on MyDORWAY.
3. Mail the completed UT-3 with your check. Do not send cash. Make check payable to **SCDOR** and include your name, SSN, and UT-3 in the memo.

 Mail UT-3 and payment to: SCDOR, Sales Taxable, PO Box 100193, Columbia, SC 29202.

Assessment Time Limitations for Use Taxes

SC Code Section 12-54-85(C) allows the SCDOR to assess state Sales and Use Tax or a local Use Tax administered and collected by the SCDOR beyond the standard 36-month limitation. For this extension to apply, the SCDOR must learn about the purchase from another state or local taxing authority, a regional or national tax administration organization, or the federal government.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	**1001**	**Beaufort County**	**1007**	**Chesterfield County**	**1013**	**Florence County**	**1021**
Abbeville (City)	2005	Beaufort (City)	2058	Cheraw	2133	Coward	2175
Calhoun Falls	2100	Bluffton	2074	Chesterfield (Town)	2142	Florence (City)	2286
Donalds	2212	Hardeeville	2385	Jefferson	2444	Johnsonville	2446
Due West	2216	Hilton Head Island	2410	McBee	2570	Lake City	2470
Honea Path	2425	Port Royal	2727	Mount Croghan	2606	Olanta	2670
Lowndesville	2538	Yemassee	2986	Pageland	2686	Pamplico	2689
Ware Shoals	2944			Patrick	2695	Quinby	2735
		Berkeley County	**1008**	Ruby	2790	Scranton	2810
Aiken County	**1002**	Bonneau	2076			Timmonsville	2897
Aiken (City)	2010	Charleston (City)	2129	**Clarendon County**	**1014**		
Burnettown	2084	Goose Creek	2342	Manning	2585	**Georgetown County**	**1022**
Jackson	2440	Hanahan	2382	Paxville	2698	Andrews	2025
Monetta	2601	Jamestown	2442	Summerton	2871	Georgetown (City)	2334
New Ellenton	2628	Moncks Corner	2600	Turbeville	2905	Pawleys Island	2697
N. Augusta	2652	North Charleston	2658				
Perry	2713	St. Stephen	2858	**Colleton County**	**1015**	**Greenville County**	**1023**
Salley	2798	Summerville	2876	Cottageville	2172	Fountain Inn	2315
Wagner	2935			Edisto Beach	2243	Greenville (City)	2362
Windsor	2971	**Calhoun County**	**1009**	Lodge	2530	Greer	2370
		Cameron	2106	Smoaks	2831	Mauldin	2591
Allendale County	**1003**	St. Matthews	2855	Walterboro	2940	Simpsonville	2825
Allendale (Town)	2015			Williams	2965	Travelers Rest	2899
Fairfax	2280	**Charleston County**	**1010**				
Sycamore	2889	Awendaw	2038	**Darlington County**	**1016**	**Greenwood County**	**1024**
Ulmer	2910	Charleston (City)	2130	Darlington (City)	2200	Greenwood (City)	2366
		Folly Beach	2292	Hartsville	2392	Hodges	2412
Anderson County	**1004**	Hollywood	2420	Lamar	2478	Ninety Six	2640
Anderson (City)	2020	Isle of Palms	2436	Society Hill	2837	Troy	2903
Belton	2060	James Island	2441			Ware Shoals	2945
Clemson	2149	Kiawah Island	2462	**Dillon County**	**1017**		
Easley	2231	Lincolnville	2514	Dillon (City)	2208	**Hampton County**	**1025**
Honea Path	2424	McClellanville	2573	Lake View	2474	Brunson	2082
Iva	2439	Meggett	2597	Latta	2494	Estill	2265
Pelzer	2707	Mt. Pleasant	2609			Furman	2320
Pendleton	2710	North Charleston	2656	**Dorchester County**	**1018**	Gifford	2336
Starr	2861	Ravenel	2745	Harleyville	2388	Hampton (Town)	2380
West Pelzer	2955	Rockville	2783	Lincolnville	2515	Luray	2546
Williamston	2967	Seabrook Island	2812	N. Charleston	2657	Scotia	2807
		Sullivans Island	2867	Reevesville	2750	Varnville	2932
Bamberg County	**1005**	Summerville	2875	Ridgeville	2770	Yemassee	2985
Bamberg (City)	2052			St. George	2852		
Denmark	2204	**Cherokee County**	**1011**	Summerville	2874	**Horry County**	**1026**
Ehrhardt	2245	Blacksburg	2068			Atlantic Beach	2035
Govan	2346	Chesnee	2137	**Edgefield County**	**1019**	Aynor	2040
Olar	2674	Gaffney	2330	Edgefield (Town)	2240	Briarcliffe Acres	2081
				Johnston	2448	Conway	2163
Barnwell County	**1006**	**Chester County**	**1012**	North Augusta	2653	Loris	2534
Barnwell (City)	2054	Chester (City)	2139	Trenton	2901	Myrtle Beach	2615
Blackville	2070	Fort Lawn	2304			N. Mrytle Beach	2620
Elko	2255	Great Falls	2354	**Fairfield County**	**1020**	Surfside Beach	2883
Hilda	2408	Lowrys	2542	Blythewood	2077		
Kline	2466	Richburg	2755	Jenkinsville	2445	**Jasper County**	**1027**
Snelling	2835			Ridgeway	2775	Hardeeville	2384
Williston	2970			Winnsboro	2972	Ridgeland	2765

Name	Code		Name	Code		Name	Code		Name	Code
Kershaw County	**1028**		**Marlboro County**	**1035**		**Richland County**	**1040**		**York County**	**1046**
Bethune	2064		Bennettsville	2062		Arcadia Lakes	2030		Clover	2157
Camden	2103		Blenheim	2072		Blythewood	2075		Fort Mill	2310
Elgin	2250		Clio	2154		Columbia	2160		Hickory Grove	2404
			McColl	2576		Eastover	2235		McConnells	2579
Lancaster County	**1029**		Tatum	2895		Forest Acres	2298		Rock Hill	2780
Heath Springs	2396					Irmo	2434		Sharon	2819
Kershaw	2460		**Newberry County**	**1036**					Smyrna	2834
Lancaster (City)	2482		Little Mountain	2518		**Saluda County**	**1041**		Tega Cay	2896
Van Wyck	2925		Newberry (City)	2632		Batesburg Leesville	2057		York (City)	2990
			Peak	2701		Monetta	2602			
Laurens County	**1030**		Pomaria	2725		Ridge Spring	2760			
Clinton	2151		Prosperity	2729		Saluda (Town)	2801			
Cross Hill	2181		Silverstreet	2822		Ward	2942			
Fountain Inn	2316		Whitmire	2962						
Gray Court	2350					**Spartanburg County**	**1042**			
Laurens (City)	2498		**Oconee County**	**1037**		Campobello	2109			
Ware Shoals	2946		Salem	2795		Central Pacolet	2121			
Waterloo	2947		Seneca	2816		Chesnee	2136			
			Walhalla	2937		Cowpens	2178			
Lee County	**1031**		Westminster	2960		Duncan	2220			
Bishopville	2066		West Union	2957		Greer	2371			
Lynchburg	2554					Inman	2430			
			Orangeburg County	**1038**		Landrum	2486			
Lexington County	**1032**		Bowman	2078		Lyman	2550			
Batesburg Leesville	2056		Branchville	2080		Pacolet	2680			
Cayce	2115		Cope	2166		Reidville	2753			
Chapin	2124		Cordova	2169		Spartanburg (City)	2843			
Columbia	2161		Elloree	2260		Wellford	2950			
Gaston	2332		Eutawville	2270		Woodruff	2977			
Gilbert	2338		Holly Hill	2416						
Irmo	2433		Livingston	2522		**Sumter County**	**1043**			
Lexington (Town)	2506		Neeses	2624		Mayesville	2594			
Pelion	2704		North	2648		Pinewood	2720			
Pine Ridge	2718		Norway	2660		Sumter (City)	2880			
South Congaree	2840		Orangeburg (City)	2678						
Springdale	2846		Rowesville	2785		**Union County**	**1044**			
Summit	2877		Santee	2804		Carlisle	2112			
Swansea	2886		Springfield	2849		Jonesville	2450			
West Columbia	2952		Vance	2930		Lockhart	2526			
			Woodford	2975		Union (City)	2915			
McCormick County	**1033**									
McCormick (Town)	2582		**Pickens County**	**1039**		**Williamsburg County**	**1045**			
Parksville	2692		Central	2118		Andrews	2026			
Plum Branch	2722		Clemson	2148		Greeleyville	2358			
			Easley	2230		Hemingway	2400			
Marion County	**1034**		Liberty	2510		Kingstree	2463			
Marion (City)	2588		Norris	2644		Lane	2490			
Mullins	2612		Pickens (City)	2716		Stuckey	2864			
Nichols	2636		Six Mile	2828						
Sellers	2813									