

## Sales and Use Tax Resources on the SC Department of Revenue's Website

The SC Department of Revenue's (SCDOR) website has some excellent materials and information on sales and use tax. Below are links to favorite SCDOR webpages related to use tax.

- SCDOR HOME page: <http://www.sctax.org/>
- USE TAX page: <http://www.sctax.org/tax/use>
  - Forms - Click the Forms tab to access sales and use tax forms
  - Refund Procedures
  - Notices
  - FAQs
  - **State Map of Counties with Local Taxes** (*shows current rates and tax type for each county*)  
<http://www.sctax.org/sales/tax-rates-st500-doc>
- Home >> News & Resources >> Publications >> Tax Manuals
  - **2015 Sales and Use Tax Manual** (*explanations, ADDITIONAL FAQs, and much more*)  
<http://www.sctax.org/publications/sales-use-manual-15-doc>
- MAXIMUM TAX page: <http://www.sctax.org/tax/max-tax>
  - **ST-236 Form - Casual or Use Excise Tax Return** (Remit tax for out-of-state purchases subject to maximum tax rate, instead of use tax): <http://www.sctax.org/forms/sales/st-236-form>