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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CLAIM FOR REFUND For Sales Tax and Related Sales Taxes

ST-14

(Rev. 8/25/09)
5017

Mail to: SC Department of Revenue, Sales Office Audit, Columbia, SC 29214-0109

(See Instructions and Taxpayer's Bill of Rights on reverse side.)

Sales Tax Refund Amount Requested

To be completed by taxpayer

Type of Tax:

Amount Requested:

_____	_____
_____	_____
_____	_____

Section I: Taxpayer Identification

License or Registration No. _____ SSN or FEIN _____ SID# _____

Taxpayer Name _____

Attention To _____

Mailing Address _____

E-mail Address: _____

City _____ County _____ State _____ ZIP _____

Period(s) Covered _____ Telephone: (Business) _____ (Home) _____

Section II: Reason for Refund

State all your reasons for claiming this refund and **attach supporting documentation**. (Add additional sheets if necessary.) _____

Taxpayer's Signature _____ Date _____

Corporation's Name (if applicable) _____

By _____ Signature _____ Title _____ Date _____

Print Name _____

For Office Use Only

Refund Amount Granted

ORDER FOR REFUND

Tax Type	Tax Amount	Interest	Refund Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

In accordance with the provisions of Section 12-54-25 and 12-54-85 of Chapter 54 of Title 12; Section 12-60-47 of Chapter 60 of Title 12 of the Code of Laws of South Carolina, 1976, as amended, a refund is hereby ordered for the following reasons:

BY _____ TITLE _____ DATE ORDERED _____

APPROVED BY _____ TITLE _____ DATE _____

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INSTRUCTIONS FOR ST-14

In order for us to verify this refund request and allow us to accurately calculate any applicable tax and interest due, provide the following supporting documentation when submitting this claim for refund:

- 1) Copy of exempt or resale certificate relevant to this claim for refund;
- 2) Amended returns by period initially reported; (note: use a blank ST-3 and write "Amended" at the top of the return. A blank form may be obtained in the sales tax booklet or downloaded from our website: [www.sctax.org/forms and instructions](http://www.sctax.org/forms-and-instructions));
- 3) A tax summary of sales/purchase invoices (not actual invoices), which pertain to this request by periods reported: (this summary should correspond to when the tax was paid on the original tax returns).

NOTE: The following are scenarios where an assignment of refund rights is required for sales and use tax purposes, (see code section 12-60-470).

A) Sales tax transactions: the seller must request the refund. However, the **purchaser** may request a refund provided there is an assignment of refund rights obtained from the seller.

B) Use tax transactions: the purchaser must request the refund. However, the **seller** may request a refund provided there is an assignment of refund rights from the purchaser. No assignment is necessary when the seller establishes that he has paid the tax and refunded the tax to the purchaser.

The assigner should provide by period the amount(s) of tax paid on his/her original return relevant to this request.

The department may also request additional information as deemed necessary to process the request.

TAXPAYERS' BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

Mailing Address: S. C. Department of Revenue, Sales Office Audit, Columbia, SC 29214-0109

Forms by Fax: (800) 768-3676

Internet: www.sctax.org

Refund Inquiries: (803) 896-1370

Taxpayer Service Centers

Columbia Main Office:
301 Gervais Street
P.O. Box 125
Columbia, SC 29214
Phone: 803-898-5000
Fax: 803-898-5822

Greenville Service Center:
211 Century Drive
Suite 210-B
Greenville, SC 29607
Phone: 864-241-1200
Fax: 864-232-5008

Charleston Service Center:
One South Park Circle
Suite 100
Charleston, SC 29407
Phone: 843-852-3600
Fax: 843-556-1780

Rock Hill Service Center:
Business and Technology Center
454 South Anderson Road
Suite 202
P.O. Box 12099
Rock Hill, SC 29731
Phone: 803-324-7641
Fax: 803-324-8289

Florence Service Center:
1452 West Evans Street
P.O. Box 5418
Florence, SC 29502
Phone: 843-661-4850
Fax: 843-662-4876

Myrtle Beach Office:
1330 Howard Avenue
Myrtle Beach, SC 29577
Phone: 843-839-2960
Fax: 843-839-2964

Assistance may also be obtained at one of our "Satellite" office locations. "Satellite" locations and hours can be found at [www.sctax.org/contact DOR](http://www.sctax.org/contact-DOR) other locations.

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.