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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CLAIM FOR REFUND For Sales Tax and Related Sales Taxes

ST-14
(Rev. 7/16/18)
5017

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

Section I: Taxpayer Identification

License or Registration No. _____

SSN or FEIN _____

SID# _____

Taxpayer Name _____ Attention To _____

Mailing Address _____ County _____

City _____ State _____ ZIP _____ Email Address _____

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

Section II: Reason for Refund

State all your reasons in a written claim for refund below. If additional space is needed, add additional sheets of explanation and attach supporting documentation. Without proper supporting documentation, your claim for refund may be delayed and/or denied. _____

Taxpayer's Signature _____ Date _____

Corporation's Name (if applicable) _____

By _____ Signature _____ Title _____ Date _____

Print Name _____

Section III: Authorization to Discuss Refund

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 and phone number _____

For Office Use Only**ORDER FOR REFUND**

Tax Type	Refund Amount Granted		
	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 12-60-470 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 _____

Mail to: SC Department of Revenue, P.O. Box 125, Columbia, SC 29214-0840

50171024

INSTRUCTIONS FOR ST-14

You may apply for a refund using **MyDORWAY** at **MYDORWAY.dor.sc.gov**.

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 check the "Amended Return" box at the top of the return. If there is no check box at the top of the return, write "Amended" at the top of the return to indicate it is an amended return. A blank form may be obtained in the sales tax booklet or downloaded from our website **dor.sc.gov**.
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 department may request copies of applicable sales/purchase journals or invoices (not actual invoices).
- 3) summary should correspond to when the tax was paid on the original tax returns. Note the department may request copies of applicable sales/purchase journals or invoices (not actual invoices).

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.

The Taxpayers' Bill of Rights outlines the rights of South Carolina taxpayers. Find the full text in Title 12, Chapter 58 of the South Carolina Code of Laws.

TAXPAYERS' BILL OF RIGHTS

The Taxpayers' Bill of Rights outlines the rights of South Carolina taxpayers. Find the full text in Title 12, Chapter 58 of the South Carolina Code of Laws.

- You have the right to apply for assistance from the South Carolina Department of Revenue (SCDOR) Taxpayers' Rights Advocate to facilitate a resolution for complaints and problems.
- You have the right to fair, prompt, courteous service from the SCDOR.
- You have the right to access forms, instructions, publications, and other informational materials in plain, easy to understand language through our website at dor.sc.gov.
- You have the right to receive notices with descriptions of the basis for and identification of any tax, interest, and penalties due.
- The SCDOR is committed to maintaining taxpayer confidentiality.

Mail to: SC Department of Revenue, P.O. Box 125, Columbia, SC 29214-0840.

Visit dor.sc.gov>**Contact**>**Locations** or call 1-844-898-8542 for location information.

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.