



**APPLICATION FOR EXEMPTION FOR FEDERAL
GOVERNMENT CONTRACT**

You can apply for this exemption electronically on **MyDORWAY.dor.sc.gov**, our secure online tax portal.

Name of contractor: _____
Who has a written contract with the federal government

Contractor's office address: _____

Contractor's mailing address: _____

Phone number: _____ FEIN or SSN: _____

Email: _____

Project name: _____

Project number: _____ Building permit number: _____
If no number, enter NA Enter unknown if applicable

Project location address: _____

Expected project completion date: _____
MM/DD/YYYY

A copy of the contract for which an exemption certificate is being requested **MUST** be submitted with this application.

Read the following statement and sign where indicated.

Under penalty of law, I certify that this information is correct, true, and complete to the best of my knowledge.

Signature of person signing for construction company

Owner, partner, or other title

Printed name

Date

Mail to: SCDOR, PO Box 125, Columbia, SC 29214-0400

INSTRUCTIONS

Contractors must use this form to apply for an exemption from local Sales and Use Tax when purchasing tangible personal property for federal government contracts.

- If the company is a corporation, this form must be signed by a corporate officer or an employee of the corporation authorized to sign.
- If the company is a partnership, this form must be signed by a general partner.
- If the company is a sole proprietorship, the statement must be signed by the owner.

Code Section 12-36-2120(29) exempts from Sales and Use Tax the following: tangible personal property purchased by persons under a written contract with the federal government when the contract necessitating the purchase provides that title and possession of the property is to transfer from the contractor to the federal government at the time of purchase or after the time of purchase. This exemption also applies to purchases of tangible personal property which becomes part of real or personal property owned by the federal government, or as provided in the written contract, is to transfer to the federal government. This exemption does not apply to purchases of tangible personal property used or consumed by the purchaser.

This form is to be used by persons under a written contract with the federal government to apply for an exemption certificate for making purchases free of the state and local Sales and Use Taxes for federal government contracts.

As a general rule, an exemption certificate issued to a prime contractor may not be used by a subcontractor. Each contractor, as a result, who has a contract with the federal government, must obtain his own certificate for each contract.

However, if a sub-contractor has a written contract with the general contractor (who has a written contract with the federal government) that specifically appoints the sub-contractor as its agent for the general contractor's project, then such purchases are not subject to Sales or Use Tax only if certain conditions are met. For additional information regarding federal government construction contracts, see SC Revenue Ruling #04-9 on our website (dor.sc.gov).

Questions? We're here to help. Call 1-844-898-8542 and choose the Registration option.

Mail to: SCDOR, PO Box 125, Columbia, SC 29214-0400

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 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 SCDOR must 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 SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, 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.