



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**NONRESIDENT MILITARY TAX EXEMPTION  
CERTIFICATE**

**READ THE INSTRUCTIONS BEFORE COMPLETING THIS CERTIFICATE.**

**SALES OF MOTOR VEHICLES OR MOTORCYCLES TO A MEMBER OF THE ARMED FORCES  
OF THE UNITED STATES**

Name of Purchaser \_\_\_\_\_ Rank \_\_\_\_\_

Address of Purchaser \_\_\_\_\_  
(Street) (City) (State) (Zip)

Name of Seller \_\_\_\_\_

Address of Seller \_\_\_\_\_  
(Street) (City) (State) (Zip)

Seller's Retail License Number \_\_\_\_\_

Date of Sale \_\_\_\_\_  
(Month) (Day) (Year)

Description of Motor Vehicle/Motorcycle:

Make \_\_\_\_\_ Model \_\_\_\_\_

Serial Number \_\_\_\_\_

Sales Price \$ \_\_\_\_\_ Trade-In \$ \_\_\_\_\_ Net Amt. Paid \$ \_\_\_\_\_

**TO BE COMPLETED BY A COMMISSIONED OFFICER OF THE ARMED FORCES  
OF A HIGHER RANK THAN THE PURCHASER:**

This is to certify that I have examined the service records of \_\_\_\_\_  
(Service Member - Purchaser)

and find that he/she is a member of the Armed Forces of the United States on active duty, assigned to \_\_\_\_\_

\_\_\_\_\_, located within South Carolina by reason of military orders, and his/her legal residence  
(Military Unit)

according to his/her service record is:

\_\_\_\_\_  
(Street) (City) (State) (Zip)

\_\_\_\_\_  
(Signature) (Military Unit) (Location)

\_\_\_\_\_  
(Name) (Rank) (Date)

## LAW

Section 12-36-2120 (25) exempts motor vehicles (excluding trucks) or motorcycles, which are required to be licensed to be used on the highways, sold to a resident of another state, but who is located in South Carolina by reason of orders of the United States Armed Forces. This exemption is allowed only if, within ten days of the sale, the vendor is furnished a statement, from a commissioned officer of the Armed Forces of a higher rank than the purchaser, certifying that the buyer is a member of the Armed Forces on active duty, and a resident of another state or it the buyer furnishes a leave and earnings statement from the appropriate department of the armed services which designates the state of residence of the buyer.

## INSTRUCTIONS

1. THE ACCEPTANCE OF THIS CERTIFICATE/STATEMENT BY THE DEPARTMENT WILL DEPEND ON ITS COMPLETENESS, ACCURACY, PROPER SIGNATURE AND SUPPORTING INFORMATION.
2. The exemption cited above applies to **motor vehicles** and **motorcycles only**. It does **NOT** apply to sales of trucks, nonpassenger (cargo) vans, trailers, etc.
3. The purchaser **must** be domiciled in or a resident of a state other than South Carolina and located in the State by reason of orders of the Armed Forces of the United States. Military personnel of other countries on temporary duty in the United States **DO NOT** qualify for this exemption.
4. The certification must be made by a commissioned officer of the Armed Forces of the United States of a higher rank than the purchaser.
5. In lieu of executing this certificate effective August 31, 1994, this exemption also applies if the buyer furnishes a **leave** and **earnings statement** from the appropriate department of the armed services which designates the state of residence of the buyer. The statement should be kept on file in the same manner that this certificate is maintained. Dealers should request the buyer to provide their most recently issued leave and earnings statement.