The South Carolina Department of Revenue (SCDOR) no longer accepts paper copies of Sales Tax Exemptions for Exempt Organizations.

What you need to know:
- This change applies to the following:
  - Application for Sales Tax Exemption under Code Section 12-36-2120(41), "Exempt Organizations" (ST-387)
  - Application for Festival Exemption (ST-393)
  - Application for Sales Tax Exemption for Foodstuff Sold to Certain Nonprofit Organizations (ST-396)
- All Sales and Use Tax exemption requests must be submitted on our free online tax portal, MyDORWAY, at MyDORWAY.dor.sc.gov.
- If you don’t already manage your Sales and Use Tax account on MyDORWAY, you must sign up for a MyDORWAY account to request Sales and Use Tax exemptions.

What you need to do:
- If you already manage your Sales and Use Tax account on MyDORWAY:
  - Log in to MyDORWAY and select the Accounts tab.
  - Scroll to your Sales and Use Tax account and click More Account Options.
  - On the next screen, click ST-387 Exemption, ST-393 Exemption, or ST-396 Exemption.
- If you use MyDORWAY to manage your other South Carolina tax accounts, you’ll need to request Sales and Use Tax account access.
  - Log in to MyDORWAY and select Request Account Access.
- If you’ve never created a MyDORWAY account, visit dor.sc.gov/MyDORWAY-signup. You’ll need the following information to get started:
  - Your FEIN, SSN, or South Carolina ID (SID)
  - Your File Number
  - One of the following:
    - Last Payment Amount
    - Last Refund Amount
    - Line 1 from your Last Return
    - Letter ID
- If you do not have a Sales and Use Tax account, complete the Business Tax Application at dor.sc.gov/register.
  - If you do not have other tax accounts, select Register a new South Carolina Business or Remote Seller.
  - If you have other tax accounts, select Register additional South Carolina tax accounts.
  - While completing the Business Tax Application, you’ll also be able to create a MyDORWAY account.

What you will need when you apply for a Sales Tax Exemption for Exempt Organizations:
- The IRS letter granting your organization an exemption from federal Income Tax
- Your organization’s charter and bylaws
- Your organization’s most recent income statement or balance sheet

General Sales and Use Tax exemption information:
- You must apply and be approved for a Sales and Use Tax account before requesting a Sales and Use Tax exemption. If you are unsure what type of Sales and Use Tax account to apply for, select Use Tax on the Business Tax Application.
- All exemption requests are subject to a 45-day review period.
- Incomplete applications will be rejected. All required documents should be submitted with the application to avoid processing delays.
- Sales and Use Tax exemptions have a predetermined expiration date, and are only valid for one location address.
- If your location address changes, you will need to update your location address on MyDORWAY and apply for a new Sales and Use Tax exemption.

Questions? We’re here to help. Contact us at RegistrationForTaxes@dor.sc.gov