



APPLICATION FOR SALES TAX EXEMPTION UNDER CODE SECTION
12-36-2120(41) "EXEMPT ORGANIZATIONS"

dor.sc.gov

Certain nonprofit organizations in South Carolina are exempt from Sales and Use Tax on items sold by the organizations for charitable purposes. The exemption applies only to items purchased for resale and does not apply to items purchased by an organization for its own use.

Name of organization _____

Location address (street address) _____

City _____ State _____ County _____ Zip _____

Mailing address (street or PO box) _____

City _____ State _____ County _____ Zip _____

Phone number _____ Email address _____ FEIN _____

Check the appropriate box:

Type of ownership: Corporation Unincorporated association Other _____

1. Has your organization applied for, and been granted an exemption from the Property Tax?
 YES (Attach copy of Property Tax exempt letter.) NO

2. If you answered NO to Question #1, check the appropriate line:
_____ Applied for Property Tax exemption and was denied.
_____ Organization owns property in SC, but never applied for Property Tax exemption.
_____ Organization owns no property in SC.

3. Does your organization have a letter from the IRS granting an exemption from Federal Income Tax?
 YES (Attach copy) NO

4. Explain the purpose of your organization. _____

5. Describe the items your organization purchases, or will purchase, **FOR RESALE**. _____

6. Explain how net proceeds from such sales will be used. _____

7. What other retail sales does your organization make other than those described on line 5? _____

8. What is your South Carolina retail license number? _____

9. What is your liquor license number? _____

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

Signature Title Date

Apply for this exemption electronically. File online at **MyDORWAY.dor.sc.gov**

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

IMPORTANT NOTICE

Your organization may buy and sell items tax-free, **only** if:

1. Your organization is eligible for one of the listed Property Tax exemptions in SC Code Section 12-36-2120 (41). Your organization need not actually own property in order to qualify for the Sales and Use Tax exemption.
2. The net proceeds from your organization's sales of such items are used exclusively for the exempt purposes of your organization; and
3. No benefit from the sales inure to any individual.

It is important to note that issuance of an exemption certificate under SC Code Section 12-36-2120(41) does not allow the organization to purchase property tax-free which is not for resale. Purchases of items for use by your organization (i.e., furniture, equipment, and supplies) may **not** be purchased tax-free.

This form is **required** for those organizations wishing to obtain an exemption from the Sales Tax under SC Code Section 12-36-2120(41).

INSTRUCTIONS

- A. This form must be completed in its entirety for your organization to be considered for the above exemption.
- B. Attach a copy of the following documents to this form:

NOTE: Failure to attach this information will cause a delay in processing your application.

1. IRS exemption letter.
2. Organization's charter and bylaws.
3. Most recent income statement and balance sheet.
4. Any other documents or statements deemed appropriate and/or necessary.