



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPLICATION FOR FESTIVAL EXEMPTION**  
Mail to: SC Department of Revenue, License and Registration  
Columbia, South Carolina 29214-0140

This application is for:  Festival Organizer (Promoter). Complete Sections A and B, lines 1-7. (Attach list of organizations participating in the festival).

Organization (Making Concession sales). Complete entire form (sections A-C).

A. Festival Information: to be completed by organizers and organizations making concession sales:

1. Concession sales will be made at \_\_\_\_\_  
Name of Festival

2. Festival Location: \_\_\_\_\_

3. Festival Dates: From \_\_\_\_\_ Through \_\_\_\_\_

B. Organizer and Organization Information

4. Name of Organizer/Organization \_\_\_\_\_

5. Location Address: \_\_\_\_\_

6. Mailing Address: \_\_\_\_\_  
Street or PO Box

\_\_\_\_\_ City State ZIP

7. Phone Number: \_\_\_\_\_ FEIN / SSN \_\_\_\_\_

C. Organizations making concession sales complete this section (lines 8 -14).

8. Does your organization have a letter from the IRS granting an exemption from federal income tax?

YES (attach copy)  NO

9. What is the purpose of your organization? (Attach copy of charter and bylaws.) \_\_\_\_\_

\_\_\_\_\_

10. What items does your organization plan to sell? \_\_\_\_\_

\_\_\_\_\_

11. How will the net proceeds of your concession sales be used? (Attach copy of most recent financial statement.)

\_\_\_\_\_

\_\_\_\_\_

12. Has your organization applied for an exempt organization certificate?  YES  NO

13. If yes, what is the certificate number? \_\_\_\_\_

14. What is your S.C. retail license number? \_\_\_\_\_

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime.

Signature

Title

Date

## APPLICABLE LAW

S.C. Code Section 12-36-2120(39) exempts:

The gross proceeds of concession sales at a festival by an organization devoted exclusively to public or charitable purposes if:

- (a) the entire net proceeds are used for those purposes;
- (b) in advance of the festival, the organizers provide on a form prescribed by the Department of Revenue information necessary to insure compliances with this item.

For purposes of this item, a "festival" does not include a recognized state or county fair.

## INSTRUCTIONS

**Purpose:** This form is required of festival organizers (promoters) and organizations desiring to obtain an exemption from the sales tax under S.C. Code Section 12-36-2120(39).

**Organizers (Promoters):**

- 1) Complete sections A and B (lines 1-7), of this form.
- 2) Attach a list of the organizations making sales at the festival.

**Organizations:**

- 1) Complete this form in its entirety (sections A - C).
- 2) Attach a copy of your IRS exemption letter, organization bylaws and charter, and most recent financial statement.

### **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.