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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

APPLICATION FOR CERTIFICATION AS AN ELIGIBLE CHARITABLE ORGANIZATION

I-68
(Rev. 6/9/26)
3754

Use this form to apply for certification as an eligible charitable organization for purposes of the Pregnancy Resource Tax Credit.

Section A: Identifying Information

Certification for calendar year: ☐2025 ☐2026 ☐Both

Name of organization: _____ FEIN: _____

Phone: _____ Email: _____

Street: _____

City: _____ State: _____ ZIP: _____

Check all boxes that apply. You must check at least one per list.

The organization is a:

- ☐ Pregnancy resource center
- ☐ Crisis pregnancy center
- ☐ Maternity home
- ☐ Residential program for human trafficking victims

The organization provides services for:

- ☐ The prevention and diversion of children from custody with the Department of Social Services
- ☐ The safety, care, and well-being of children in custody of the Department of Social Services
- ☐ The express purpose of creating permanency for children through adoption
- ☐ The prevention of abuse, neglect, abandonment, exploitation, or trafficking of children
- ☐ The provision of assistance related to carrying a pregnancy to term, preventing abortion, and promoting healthy childbirth

Section B: Annual Certification

Each of the following is true:

- ☐ I certify that the organization is exempt from Income Tax under IRC Section 501(c)(3). **Attach a copy of the determination letter from the IRS to this application.**
- ☐ I certify that the organization filed copies of the IRS filings with the South Carolina Secretary of State's office.
- ☐ I certify that no more than 20% of contributions received and eligible for South Carolina Income Tax credits under SC Code Section 12-6-3383 will be spent on administrative purposes.
- ☐ I certify that the organization does not provide, pay for, or provide coverage of abortions.
- ☐ I certify that the organization does not financially support any other entity that provides, pays for, or provides coverage of abortions.

Section C: Signature of Officer

Under penalty of perjury, I declare that the information in this application is true, correct, and complete to the best of my knowledge. I will notify the SCDOR of any changes to the information provided that may affect the organization's eligibility under SC Code Section 12-6-3383.

_____ _____
Officer's signature Date

_____ _____
Print name Title

INSTRUCTIONS

Use this form to apply for your initial certification as an eligible charitable organization for purposes of the Pregnancy Resource Tax Credit for calendar year 2025 and/or 2026.

Section A: Identifying Information

- Check the box for the calendar years you are applying for certification. If applying for both 2025 and 2026, check **Both**.
- Enter the name and FEIN of the eligible charitable organization.
- Enter the phone number and email address of the individual to contact if the SCDOR has questions.
- Enter the mailing address of the eligible charitable organization.
- Check all boxes that apply.

Section B: Annual Certification

- The organization must meet all requirements stated in this section to qualify as an eligible charitable organization for purposes of the Pregnancy Resource Tax Credit.
- Attach all required documentation to your application. Failure to include all required documentation may result in denial of your application.

Section C: Signature of officer

- The signature of an officer is required.
- The officer's signature certifies the information is true, correct, and complete to the best of their knowledge.

For more information, see Information Letter 26-14, available at **dor.sc.gov/policy**.

Email this form with all required documentation to **PregnancyResourceTaxCredit@dor.sc.gov**.