



Application for Festival Exemption | ST-393

Revised 4/29/2022

Apply online at MyDORWAY.dor.sc.gov

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 the **More** tab.
 - 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