



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPLICATION FOR SALES TAX EXEMPTION UNDER CODE SECTION  
12-36-2120(41) "EXEMPT ORGANIZATIONS"**  
Mail to: SC Department of Revenue, Registration Section,  
Columbia, South Carolina 29214-0140

**ST-387**  
(Rev. 5/14/14)  
5061

**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.**

**Office Use Only**  
SID# \_\_\_\_\_

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 \_\_\_\_\_

**Please 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, please check the appropriate line:  
\_\_\_\_\_ Applied for property tax exemption and was denied.  
\_\_\_\_\_ Organization owns property in S.C., but never applied for property tax exemption.  
\_\_\_\_\_ Organization owns no property in S.C.

3. Does your organization have a letter from the I.R.S. granting an exemption from federal income tax?  
 YES (Attach copy)  NO

4. Briefly, explain the purpose of your organization. \_\_\_\_\_  
\_\_\_\_\_

5. Briefly, describe the items your organization purchases, or will purchase, FOR RESALE. \_\_\_\_\_  
\_\_\_\_\_

6. Briefly, explain how net proceed from such sales are, or 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? \_\_\_\_\_

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

## 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 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 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.

## PURPOSE OF FORM AND INSTRUCTIONS

### PURPOSE

This form is **required** for those organizations wishing to obtain an exemption from the sales tax under S.C. 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. Please 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. Internal Revenue Service 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.