



## **SOUTH CAROLINA Resale and Tax Exempt Guidelines**

These guidelines are a brief overview of exemptions that pertain to stores in **SOUTH CAROLINA**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

<b>PURCHASER IS:</b>	<b>EXEMPTION</b>	<b>EXPLANATION/INFORMATION NEEDED</b>
<b>RESALE: ***RETAILER</b> Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <b><i>**Tires/Wheels must be sold in customer's normal course of business</i></b>	Y	<b>MUST</b> Obtain customer's 9 digit South Carolina Retail License Number <b>Example:</b> 029-12345-1 <b>***FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS</b> <b><i>**Please include ALL lead zeros**</i></b>
<b>RESALE: OUT OF STATE</b>	Y	<b>MUST</b> get home state tax ID number
<b>FEDERAL GOVERNMENT AGENCY</b> US Army, Navy, Air Force, Homeland Security, etc. <b><i>**See GSA Invoice Processing Document on KC</i></b>	Y	Official government vehicles only <b>*MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.</b>
<b>FOREIGN DIPLOMAT</b> Agents/Consulates from foreign countries	Y	<b>MUST</b> obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
<b>NON-PROFIT ORGANIZATIONS</b> Religious, Charitable & Nonprofit Organizations	N	<b>ALL</b> Purchases made by Non-Profit Organizations are <b>TAXABLE</b> <b><i>**For Further Information See <u>SC Revenue Ruling #13-2</u></i></b>
<b>AGRICULTURAL</b> Farm/Ranch	Limited Exemption	<b>CARRY OUT ONLY – Farm machinery &amp; equipment only</b> <b>*Exemption does not apply to motor vehicles (trucks &amp; autos)</b>
<b>LOCAL AND STATE GOVERNMENT AGENCIES</b> POLICE DEPT, FIRE DEPT, CITY PARKS, SCHOOLS, UNIVERSITIES, ETC.	N	<b>ALL</b> Purchases made by State and Local governments are <b>TAXABLE</b> <b><i>**For Further Information See <u>SC Revenue Ruling #13-2</u></i></b>
<b>PUBLIC TRANSPORTATION COMMON CARRIER</b> Transportation companies for hire	N	<b>ALL</b> Purchases made by Common Carriers are <b>TAXABLE</b>