



Sales and Use Tax Exemption Certificate Instructions

SOUTH CAROLINA

1. Describe the item(s) you are purchasing in Question 5
2. Explain how net proceeds from these sales will be used in Question 6
3. List any other retail sales your location makes on a regular basis, if any.
4. Enter the current date where indicated at the bottom of the page

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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 University of Notre Dame du Lac

Location Address (Street Address) 724 Grace Hall

City Notre Dame State IN County St. Joseph Zip 46556

Mailing Address (Street or PO Box) Same as Location Address

City _____ State _____ County _____ Zip _____

Phone Number 574-631-3288 Email Address rklee@nd.edu FEIN 35-0868188

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. Institution of Higher Education

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? N/A

9. What is your liquor license number? N/A

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] CFA University Tax Director _____
 SIGNATURE TITLE DATE

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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.