

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE EXEMPTION CERTIFICATE FOR SALES AND USE TAX (Single Sale Only)

To be completed by purchaser and retained by seller. Please do not send the certificate to SC Department of Revenue.

The undersigned hereby certifies that the purchases of tangible personal property made under this certificate *are made in accordance with the exemption checked below*: that in the event the property so purchased is used for purposes other than specified, the purchaser assumes full liability and must file a return and pay the tax due thereon.

Description of tangible personal property purchased

Signature					
Purcha	ser/Business Name		Amo	Amount of Sale \$	
Address		(Please Print)			
	Street	City	County	State	Zip Code
SC	HEDULE OF EXEMPTIONS FOU	UND AT CHAPTER 36 OUTH CAROLINA 1976		HE CODE OF LA	WS OF
Check	Applicable Exemption:				
	Tangible personal property sold to	the federal governmen	t; [12-36-2120(2)].		
	Textbooks, books, magazines, per course of study in primary and s the school library of these school	secondary schools and	institutions of higher le	information syster earning or for stu	ns used in a ident's use in
	Books, magazines, periodicals, no state, county, or regional libraries CD ROM; [12-36-2120(3)(b)].	ewspapers, and access ; items in this category	to on-line information sy may be in any form, incl	/stem sold to publi uding microfilm, m	icly supported icrofiche, and
	Fuel, lubricants and supplies for u exemption does not exempt or ex for the painting, repair or reconditi	clude from the tax the s	ale of materials and sup	plies used in fulfill	mmerce. This ing a contract
	Wrapping paper, wrapping twine, personal property; [12-36-2120(14	, paper bags and contai 4)].	ners used incident to the	ne sale and delive	ry of tangible
	Machines used in manufacturing property for sale. 'Machines' manufactured for use, on or in the machines and are customarily so States or of this State for the p threatened by any machine used trucks. As used in this item 'recy waste are collected, separated, products, including composting, for	include the parts of e operation of the machin used, or (b) are necess prevention or abatemen d as provided in this services a process	machines, attachments nes and which (a) are ne sary to comply with the c t of pollution of air, wa ction. This exemption d by which materials that	, and replaceme ecessary to the op- order of an agency ter, or noise that oes not include au otherwise would	nts used, or eration of the of the United is caused or utomobiles or become solid
	Electricity, natural gas, fuel oil, k used for residential purposes. In considered used for residential he	erosene, LP gas, coal d dividual sales of kerose eating purposes; [12-36-2	or any other combustible ne or LP gas of twenty 2120(33)].	e heating material gallons or less by	or substance / retailers are
	Prescription medicines used to radiopharmaceuticals used in th diseases including prescription me	e treatment of rheuma	itoid arthritis, cancer, ly	mphoma, leukem	ia, or related
	Prescription drugs dispensed to m	nedicare part A patients	residing in a nursing hon	ne.	
	Any device, equipment or machi used to generate, produce or dist cell applications and any device research and development involvi	ribute hydrogen and des e, equipment or machin	signated specifically for I nery used predominantl	hydrogen application	ons or for fuel