



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**RESALE CERTIFICATE**

Need to verify a Retail License number? Visit [dor.sc.gov/verify-a-retail-license](http://dor.sc.gov/verify-a-retail-license).

**Notice To Seller:**

It is presumed that all sales are subject to Sales Tax until the contrary is established. The burden of proof is on the seller that the sale of tangible personal property is not a retail sale. However, if the seller receives a resale certificate signed by the purchaser stating that the property is purchased for resale, the liability for the Sales Tax shifts from the seller to the purchaser.

This certificate is intended for use by licensed retail merchants purchasing tangible personal property for resale, lease or rental purposes. To be valid, the following conditions must be met:

1. The resale certificate presented to the seller by the purchaser contains all the information required by the SCDOR and has been fully and properly completed.
2. The seller did not fraudulently fail to collect or remit the tax, or both.
3. The seller did not solicit a purchaser to participate in an unlawful claim that a sale was for resale.

The seller must maintain a copy of this certificate to substantiate the exemption in the event of an audit. This certificate is not valid if it does not meet the above requirements, and the seller remains liable for the tax.

**Seller's Information:**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address City State ZIP

**Purchaser's Information and Acknowledgement:**

Type of business: \_\_\_\_\_

Type of items sold, leased or rented to others: \_\_\_\_\_

\_\_\_\_\_  
Business name Street Address

\_\_\_\_\_  
South Carolina Retail License Number City State ZIP  
If not SC, indicate a valid retail license number and state.

As the purchaser, I certify that I am engaged in the business of selling, leasing or renting tangible personal property of the kind and type sold by your business. I also certify that if the tangible personal property is withdrawn, used or consumed by the business or person withdrawing it (even if later resold), I will report the transaction to the SCDOR as a withdrawal from stock and pay the tax based upon the reasonable and fair market value, but not less than the original purchase price. For more information, see Regulation 117-309.17, available at [dor.sc.gov/policy](http://dor.sc.gov/policy). This certificate shall remain in effect unless revoked or canceled in writing. Furthermore, I understand that by extending this certificate, I am assuming liability for the Sales or Use Tax on transactions between your business and me.

\_\_\_\_\_  
Print name of owner, partner or officer Signature of owner, partner, or officer

\_\_\_\_\_  
Date certificate completed Title

**Notice to Purchaser:** If a purchaser uses a resale certificate to purchase tangible personal property tax free which the purchaser knows is not excluded or exempt from Sales Tax, then the purchaser is liable for the tax plus a penalty of 5% of the amount of the tax for each month, or fraction of a month, during which the failure to pay the tax continues, not exceeding 50% in the aggregate. This penalty is in addition to all other applicable penalties authorized under the law.

**Sales Tax:** Sales Tax is imposed on all retailers within South Carolina and applies to all retail sales of tangible personal property within the state. Retailers making sales of tangible personal property in South Carolina are required to remit the Sales Tax to the SCDOR.

**Use Tax:** Use Tax is imposed upon the consumer of tangible personal property that is purchased at retail for use, storage, or consumption in South Carolina. The Use Tax applies to purchases from out-of-state retailers.

**Tangible Personal Property:** Tangible personal property means property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also includes services and intangibles, including communication, laundry and related services, furnishing of accommodations and sales of electricity, and does not include stocks, notes, bonds, mortgages, or other evidences of debt.

**Withdrawal from Stock, Merchants:** The money value of property purchased at wholesale for resale purposes and subsequently withdrawn from stock for use or consumption by the purchaser must be included in the gross proceeds of sales. See Regulation 117.309.17, available at [dor.sc.gov/policy](http://dor.sc.gov/policy), for more information.

The value to be placed upon such goods is the price at which these goods are offered for sale by the person withdrawing them. All cash or other customary discounts allowed to their customers may be deducted; however, the gross proceeds of sales cannot be less than the amount paid for the goods by the person making the withdrawal.

1. A valid SC retail license number contains the words **Retail License** in bold printed at the top of the license and is comprised of 9 digits.
2. The following are not acceptable for resale purposes: Social Security Numbers, Federal Employer Identification numbers, and Use Tax registration numbers. A South Carolina certificate of registration (Use Tax registration number) is for reporting Use Tax and is not a Retail License number. **Certificate of Registration** is printed at the top of the certificate.
3. Another state's resale certificate and number is acceptable in this state. Indicate the other state and its number on the front when using this form.
4. A wholesaler exemption number may be applicable in lieu of a Retail License number. A South Carolina wholesale exemption certificate will have SC Code Section 12-36-120(1) printed by the serial number.

**Note:** You are not required to use the ST-8A, but the information requested on the form is required on any resale certificate accepted by the seller.

For more information about the use of resale certificates, visit [dor.sc.gov/policy/advisory-opinions-sales](http://dor.sc.gov/policy/advisory-opinions-sales).

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

The purchaser must complete this form and the seller **must** maintain a copy of this exemption certificate.  
**Do not send this certificate to the South Carolina Department of Revenue.**

|                          |      |                |     |
|--------------------------|------|----------------|-----|
| Purchaser's printed name |      | Amount of sale |     |
| Address                  | City | State          | ZIP |
| Purchaser's signature    |      | Date           |     |

My signature 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 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:

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A list of Sales Tax exemptions can be found in SC Code Section 12-36-2120, available at [dor.sc.gov/policy](http://dor.sc.gov/policy).

**SCHEDULE OF EXEMPTIONS (Check applicable exemption)**

- Tangible personal property sold to the federal government. (SC Code Section 12-36-2120(2))
- Textbooks, books, magazines, periodicals, newspapers, and access to online information systems used in a course of study in primary and secondary schools and institutions of higher learning or for student's use in the school library of these schools and institutions. (SC Code Section 12-36-2120(3)(a))
- Books, magazines, periodicals, newspapers, and access to online information system sold to publicly supported state, county, or regional libraries; items in this category may be in any form, including microfilm, microfiche, and CD ROM. (SC Code Section 12-36-2120(3)(b))
- Fuel, lubricants, and supplies for use or consumption aboard ships in intercoastal trade or foreign commerce. This exemption does not exempt or exclude from the tax the sale of materials and supplies used in fulfilling a contract for the painting, repair or reconditioning of ships and other watercraft. (SC Code Section 12-36-2120(13))
- Wrapping paper, wrapping twine, paper bags, and containers used incident to the sale and delivery of tangible personal property. (SC Code Section 12-36-2120(14))
- Machines used in manufacturing, processing, agricultural packaging, recycling, compounding, mining, or quarrying tangible personal property for sale. Machines include the parts of machines, attachments, and replacements used, or manufactured for use, on or in the operation of the machines and which (a) are necessary to the operation of the machines and are customarily so used, or (b) are necessary to comply with the order of an agency of the United States or of this State for the prevention or abatement of pollution of air, water, or noise that is caused or threatened by any machine used as provided in this section. This exemption does not include automobiles or trucks. As used in this item recycling means a process by which materials that otherwise would become solid waste are collected, separated, or processed and reused, or returned to use in the form of raw materials or products, including composting, for sale. (SC Code Section 12-36-2120(17))
- Electricity, natural gas, fuel oil, kerosene, LP gas, coal or any other combustible heating material or substance used for residential purposes. Individual sales of kerosene or LP gas of twenty gallons or less by retailers are considered used for residential heating purposes. (SC Code Section 12-36-2120(33))
- Prescription medicines used to prevent respiratory syncytial virus, prescription medicines, and therapeutic radio pharmaceuticals used in the treatment of rheumatoid arthritis, cancer, lymphoma, leukemia, or related diseases including prescription medicines used to relieve the effects of any such treatment. (SC Code Section 12-36-2120(28)(a))
- Prescription drugs dispensed to Medicare Part A patients residing in a nursing home. (SC Code Section 12-36-2120(28)(f))

## SCHEDULE OF EXEMPTIONS (continued)

- Any device, equipment, or machinery operated by hydrogen or fuel cells, any device, equipment or machinery used to generate, produce or distribute hydrogen and designated specifically for hydrogen applications or for fuel cell applications and any device, equipment or machinery used predominantly for the manufacturing of, or research and development involving hydrogen or fuel cell technologies. (SC Code Section 12-36-2120(71))
- Injectable medications and injectable biologics, so long as the medication or biologic is administered by or pursuant to the supervision of a physician in an office which is under the supervision of a physician, or in a Center for Medicare or Medicaid Services (CMS) certified kidney dialysis facility. For purposes of this exemption, biologics means the products that are applicable to the prevention, treatment, or cure of a disease or condition of human beings and that are produced using living organisms, materials derived from living organisms, or cellular, sub-cellular, or molecular components of living organisms. (SC Code Section 12-36-2120(80))
- Construction materials used by an entity organized under Section 501(c)(3) of the Internal Revenue Code as a nonprofit corporation to build, rehabilitate, or repair a home for the benefit of an individual or family in need. For purposes of this item, an individual or family in need means an individual or family, as applicable, whose income is less than or equal to eighty percent of the county median income. (SC Code Section 12-36-2120(81))
- Parts and supplies used by persons engaged in the business of repairing or reconditioning aircraft. This exemption does not extend to tools and other equipment not attached to or that do not become a part of the aircraft. (SC Code Section 12-36-2120(52))
- Children's clothing sold to a private charitable organization exempt from federal and state income tax, except for private schools, for the sole purpose of distribution by that organization to needy children. For purposes of this item:
  - (a) "clothing" means those items exempt from sales and use tax pursuant to item (57)(a)(i) and (iii) of this section; and
  - (b) "needy children" means children eligible for free meals under the National School Lunch Program of the United States Department of Agriculture. (SC Code Section 12-36-2120(82))
- Coal, or coke or other fuel sold to manufacturers, electric power companies, and transportation companies for: the generation of motive power for transportation. (SC Code Section 12-36-2120(9)(d))