



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**APPLICATION FOR EXEMPTION FROM
STATE'S 1% GENERAL SALES AND USE TAX
FOR CONSTRUCTION CONTRACTORS**

ST-10-M

(Rev. 3/13/07)
5174

Name of Construction Company: _____

Office Location of Contractor: _____

Mailing Address of Contractor: _____

Telephone Number: () _____ FEI NUMBER or SSN: _____

Project Name: _____

Project Number: _____ Building Permit Number: _____
(If no number, enter "NA") (If known)

Project Location: _____

Expected Project Completion Date: _____

A verified copy of the contract for which an exemption certificate is being requested must be submitted with this application within six months after the imposition date of the State's 1% sales and use tax. Also, if you are applying for an exemption certificate for a contract executed after the imposition date of the State's 1% general sales and use tax, a verified copy of the written bid or proposal upon which the contract was awarded must also be submitted within the time frame indicated.

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.

Signing for Construction Co.

Title (Corp. Officer, Gen. Ptr., Owner)

Print Name

Date Signed

PURPOSE OF FORM

This form is to be used by construction contractors to apply for an exemption certificate for making purchases of **building materials** free of the state's 1% sales and use tax rate increase.

This exemption certificate will only be issued for those construction contracts which are entered into, or for which a written bid is submitted, before the effective date of the State's 1% sales and use tax rate increase and is needed only if the contractor will be taking delivery of building materials in this state for a construction contract executed before June 1, 2007, or a written bid submitted before June 1, 2007 culminating in a construction contract entered into before or after June 1, 2007 or if the contractor is to buy building materials and the materials are to be stored, used or consumed by the contractor in this state at the jobsite for which the certificate is issued.

THIS SPECIAL EXEMPTION CERTIFICATE DOES NOT EXEMPT PURCHASES OF BUILDING MATERIALS FROM THE FIVE PERCENT (5%) STATE TAX.

AN EXEMPTION CERTIFICATE ISSUED TO A PRIME CONTRACTOR MAY NOT BE USED BY A SUBCONTRACTOR NOR MAY A PRIME CONTRACTOR USE A SUBCONTRACTOR'S EXEMPTION CERTIFICATE. EACH CONTRACTOR MUST OBTAIN HIS OR HER OWN CERTIFICATE FOR EACH CONSTRUCTION CONTRACT.

DEFINITION OF THE TERM "BUILDING MATERIALS"

The term "building materials" refers to tangible personal property which becomes a part of real property (e.g. lumber, bricks, nails, steel, wiring, etc.). Therefore, the term does **not** refer to such items as machinery, tools, fuel, supplies, etc. which do not become a part of real property.

A "verified copy" is a copy accompanied by a statement, signed under penalties of perjury, that it is true and correct.

INSTRUCTIONS

If your company is a corporation, the statement on the front of this form must be signed by a corporate officer or an employee of the corporation authorized to sign. If a partnership, the statement must be signed by a general partner; and, if a sole proprietorship, the statement must be signed by the owner.

This form is to be completed in its entirety and mailed to:

South Carolina Department of Revenue
License and Registration Section
Columbia, S.C. 29214-0109

If you have any questions concerning this application form or questions concerning construction contractors and the State's sales and use tax, you may write to the above address or call (803) 898-5872.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.