



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPLICATION FOR FESTIVAL EXEMPTION**  
Mail to: SC Department of Revenue, License and Registration  
Columbia, South Carolina 29214-0140

This application is for:  Festival Organizer (Promoter). Complete Sections A and B, lines 1-7. (Attach list of organizations participating in the festival).

Organization (Making Concession sales). Complete entire form (sections A-C).

A. Festival Information: to be completed by organizers and organizations making concession sales:

- 1. Concession sales will be made at \_\_\_\_\_  
Name of Festival
- 2. Festival Location \_\_\_\_\_
- 3. Festival Dates: From \_\_\_\_\_ Through \_\_\_\_\_

B. Organizer and Organization Information

- 4. Name of Organizer/Organization \_\_\_\_\_
- 5. Location Address \_\_\_\_\_
- 6. Mailing Address \_\_\_\_\_  
Street or PO Box  
\_\_\_\_\_  
City State ZIP
- 7. Phone Number \_\_\_\_\_ FEI Number \_\_\_\_\_

C. Organizations making concession sales complete this section (lines 8 -14).

- 8. Does your organization have a letter from the IRS granting an exemption from federal income tax?  
 YES (attach copy)  NO
- 9. What is the purpose of your organization? (Attach copy of charter and bylaws.) \_\_\_\_\_  
\_\_\_\_\_
- 10. What items does your organization plan to sell? \_\_\_\_\_  
\_\_\_\_\_
- 11. How will the net proceeds of your concession sales be used? (Attach copy of most recent financial statement.)  
\_\_\_\_\_  
\_\_\_\_\_
- 12. Has your organization applied for an exempt organization certificate?  YES  NO
- 13. If yes, what is the certificate number? \_\_\_\_\_
- 14. What is your S.C. retail license number? \_\_\_\_\_

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

Title

Date

## APPLICABLE LAW

S.C. Code Section 12-36-2120(39) exempts:

The gross proceeds of concession sales at a festival by an organization devoted exclusively to public or charitable purposes if:

- (a) the entire net proceeds are used for those purposes;
- (b) in advance of the festival, the organizers provide on a form prescribed by the Department of Revenue information necessary to insure compliances with this item.

For purposes of this item, a "festival" does not include a recognized state or county fair.

## INSTRUCTIONS

**Purpose:** This form is required of festival organizers (promoters) and organizations desiring to obtain an exemption from the sales tax under S.C. Code Section 12-36-2120(39).

**Organizers (Promoters):**

- 1) Complete sections A and B (lines 1-7), of this form.
- 2) Attach a list of the organizations making sales at the festival.

**Organizations:**

- 1) Complete this form in its entirety (sections A - C).
- 2) Attach a copy of your IRS exemption letter, organization bylaws and charter, and most recent financial statement.