



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
APPLICATION FOR EXEMPTION FOR FEDERAL GOVERNMENT CONTRACT
Mail to: SC Department of Revenue, License and Registration,
Columbia, SC 29214-0140
SC Code Section 12-36-2120 (29)

Name of Contractor : _____
(Who has a written contract with federal government.)

Office Location of Contractor: _____

Mailing Address of Contractor: _____

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

Please provide Project information.

Project Name: _____

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

Project Location: _____

Expected Project Completion Date: _____

A COPY OF THE CONTRACT FOR WHICH AN EXEMPTION CERTIFICATE IS BEING REQUESTED MUST BE SUBMITTED WITH THIS APPLICATION.

Please read the following statement and sign where 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

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.

PURPOSE OF FORM

Code Section 12-36-2120(29) exempts from sales and use tax the following: tangible personal property purchased by persons under a written contract with the federal government when the contract necessitating the purchase provides that title and possession of the property is to transfer from the contractor to the federal government at the time of purchase or after the time of purchase. This exemption also applies to purchases of tangible personal property which becomes part of real or personal property owned by the federal government or, as provided in the written contract, is to transfer to the federal government. This exemption does not apply to purchases of tangible personal property used or consumed by the purchaser;

This form is to be used by persons under a written contract with the federal government to apply for an exemption certificate for making purchases free of the state and local sales and use taxes for federal government contracts.

NOTE TO CONTRACTORS

As a general rule, an exemption certificate issued to a prime contractor may not be used by a subcontractor. Each contractor, as a result, who has a contract with the federal government, must obtain his own certificate for each contract.

However, if a sub-contractor has a written contract with the general contractor (who has a written contract with the federal government) that specifically appoints the sub-contractor as its agent for the general contractor's project, then such purchases are not subject to sales or use tax only if certain conditions are met. For additional information regarding federal government construction contracts, see SC Revenue Ruling #04-9 on our website (www.sctax.org).

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.

If you have any questions concerning this application form or other questions concerning construction contractors and federal government contracts, you may write to the address on the front of the form or call (803) 896-1350.