



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**AFFIDAVIT TO LIMIT TO THREE HUNDRED DOLLARS  
(\$300.00) THE MAXIMUM SALE/USE TAX ON SALES OF  
MUSICAL INSTRUMENTS AND OFFICE EQUIPMENT TO  
RELIGIOUS ORGANIZATIONS**

STATE OF SOUTH CAROLINA

COUNTY OF \_\_\_\_\_

Personally appears the below named affiant, who being duly sworn, deposes that the information hereinafter set forth is true and correct of his own knowledge and is made a part of this affidavit.

Name of Purchaser \_\_\_\_\_  
(Religious Organization)

Address \_\_\_\_\_  
(Street) (City) (State) (Zip)

Name of Seller \_\_\_\_\_

Seller's Retail License Number \_\_\_\_\_  
(000-00000-0)

Date of Sale \_\_\_\_\_ Invoice Number \_\_\_\_\_

Amount of Sale \$ \_\_\_\_\_

DESCRIPTION OF MUSICAL INSTRUMENT OR OFFICE EQUIPMENT PURCHASED

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date \_\_\_\_\_ Signed \_\_\_\_\_  
(Signature of Purchaser)  
\_\_\_\_\_  
(Title)

Sworn to and subscribed before me

this \_\_\_\_\_ day of \_\_\_\_\_, year of \_\_\_\_\_.

\_\_\_\_\_  
(Notary Public for South Carolina)

Article 21, Chapter 36, of Title 12 of the 1976 Code.

"Section 12-36-2110(c). For the sale of each musical instrument, or each piece of office equipment, purchased by a religious organization exempt under the Internal Revenue Code Section 501(c)(3), the maximum tax imposed by this chapter is three hundred dollars. The musical instrument or office equipment must be located on church property and used exclusively for the organization's exempt purpose. The religious organization must furnish to the seller an affidavit on forms prescribed by the department. The affidavit must be retained by the seller.