

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from Stock, Merchants: The money value of property purchased at wholesale for resale purposes and subsequently withdrawn from stock for use or consumption by the purchaser must be included in the gross proceeds of sales.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, 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.

Need to verify a Retail License number? Visit dor.sc.gov/verify-a-retail-license.