



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**Service Provider Sales Tax Exemption
Refund Application**

ST-609
(Rev. 9/16/26)
5334

Section I: Taxpayer identification:

License or Registration number _____ FEIN _____

Business name _____ Attention _____

Mailing address _____

City _____ State _____ ZIP _____ County _____

Phone _____ Email _____

Section II: Business activity

NAICS Code _____

Describe your activity _____

Section III: Refund request

Year _____ Refund amount requested _____

Amount must match the tax summary submitted with this application. Refunds received may be less than the amount requested based on the statutory refund cap of \$10 million per year for all service providers.

Taxpayer signature _____ Date _____

Completed by (print name) _____ Title _____

Signature _____ Date _____

The SCDOR will not accept this application or required supporting documentation after January 31.

See instructions for required documentation.

Email application and required documentation to **SalesTaxExemptions@dor.sc.gov**.



INSTRUCTIONS

Internet and communication services providers may request a refund for South Carolina Sales Tax paid on supplies, technical equipment, machinery, and electricity for use in producing, broadcasting, or distributing their services.

To request a refund, email a completed application and supporting documentation to the SCDOR at **SalesTaxExemptions@dor.sc.gov**. Requests are due by January 31 for taxes paid the previous calendar year. Refund payments will be made by June 1.

For the SCDOR to verify the information on this application, service providers must submit the following supporting documentation:

- An excel spreadsheet listing all invoices included with the requested refund amount. The list must include:
 - the date of purchase
 - item purchased
 - brief description of how item is used
 - purchase price
 - total state and local Sales Tax paid
 - total Sales Tax rate charged
 - county where item was purchased, **and**
- Copies of all invoices and proof of payment supporting the tax summary.

The SCDOR may request additional information to process refund requests.

Reminders:

- Submit all required documentation, including a completed application, by **January 31** for purchases made in the previous calendar year. If all required documentation is not included, the SCDOR may deny the refund request.
- Ensure the mailing address provided in Section I is current. If approved, the refund will be mailed to that address.
- Data centers are not eligible for this exemption. Data centers are defined in SC Code Section 58-9-3100, available at **dor.sc.gov/policy**.