

Eligibility Requirements

For organizations to apply for any of the Charleston County Contributions Program(s) they must meet the following requirements:

1. Must be determined in writing by the Internal Revenue Service (IRS) as a 501(c)(3) tax-exempt, non-profit organization. 501(c)(3) organizations must not serve any private interest, and earnings must be used for charitable purposes only.
2. Organization must have existed for more than one year and at a minimum have at least one year of tax filings.
3. Must not be affiliated with any South Carolina state, county, or local government institution.
4. Organizations which promote a religious purpose are not eligible to receive funds from the Charleston County Contribution Programs. However, religious organizations that establish secular/non-sectarian programs offered through a separate 501(c)(3) entity are otherwise eligible for funding.

Unacceptable Example: Youth Camp operated by a religious organization that includes religious study as part of the camp curriculum.

Acceptable Example: A religious organization operates a food pantry that is separated from the religious mission. They would provide clothing, supplies and food rations, but they do not proselytize or provide any religious message.

5. Must be registered with the Secretary of State's Office under S.C. Code of Laws Title 33, Chapter 56 prior to any solicitation activity.
6. Location of Organization:
 - a. For organizations that apply for the Community Investment and Local Accommodations Tax Program(s), their purpose for the awarded funding must benefit **Charleston County and its residents**.
 - b. For organizations that apply for the State Accommodations Tax, the facility(s) in question must be located in Charleston County.
7. Must have filed one of the following types of income tax return documentation:
 - a. IRS Form 990, Return of Organization Exempt from Income Tax
 - b. IRS Form 990 EZ, Short Form Return of Organization Exempt from Income Tax
 - c. IRS 990-N, Postcard or IRS 990-PF, Return of Private Foundation
 - i. Must file a SC Secretary of State Public Charities Division Annual Financial Report
 1. Must be signed by CEO and CFO