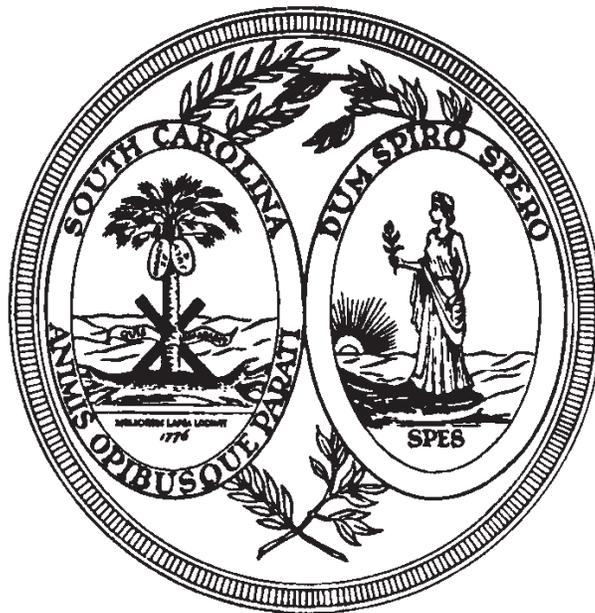


State of South Carolina
Department of Revenue

2020



Property Tax and Fee In Lieu
Instructions for PT-300

To Be Used By The Following Property Types:

Manufacturing	Research and Development Facilities
Mining	Leased Utilities
Corporate Headquarters	Leased Transportation For Hire
Corporate Offices Facilities	Fee In Lieu of Tax Properties
Distribution Facilities	

INFORMATION

Mailing Addresses:

*** For PT-300 Returns:**

**South Carolina Department of Revenue
Manufacturing Section
Columbia, South Carolina 29214-0302**

Websites: Department of Revenue: dor.sc.gov
Association of Counties: www.sccounties.org

Telephone Number: 803-898-5055

**** For Correspondence:**

**South Carolina Department of Revenue
Manufacturing Section
PO Box 125
Columbia, South Carolina 29214-0740**

Email: Manufacturing.Propertytax@dor.sc.gov

Location: 300A Outlet Pointe Blvd.
Columbia, South Carolina 29210

PROPERTY TAX TIMETABLE

- * **Accounting Closing Date** - "When Are Returns Required To Be Filed?". (See page 4)
- * **Return Due Date** - Returns are due on or before the last day of the fourth month following the taxpayer's accounting closing date.
- * **Notice of Assessment** - Taxpayers are notified of assessments and exemptions in August of each year.
- * **Appeal Period** - Ninety (90) day appeal period. (See page 3)
- * **Tax Bills** - Assessments are furnished to counties, local millage rate applied and tax bills issued in the fall.

REMINDERS

CHECK THE FOLLOWING ITEMS BEFORE MAILING YOUR RETURN.

- * **SID** number included on all forms.
- * **SCHEDULE SUMMARY** completed with information from attached schedules.
- * **SCHEDULE X** attached to the associated schedule.
- * **SCHEDULE Z** attached after page 2 of PT-300.
- * **POLLUTION** detail list attached to the associated schedule.
- * **POLLUTION** detail list (copy) maintained at the plant site.
- * **RETURNS** signed by taxpayer and preparer.
- * **RETURNS** not filed timely may result in penalties, estimates and loss of an exemption.

FREQUENTLY ASKED QUESTIONS

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MANUFACTURING AND MINING DEFINED

A Manufacturer is every person engaged in making, fabricating, or changing things into new forms or in refining, rectifying, or combining different materials. Manufacturing and mining is further defined by the classifications set out in Sectors 21, 31, 32, and 33 of the most recent North American Industrial Classification System Manual, with the exception of publishers of newspapers, books, and periodicals which do not actually print their publications. In accordance with SC Code Section 12-43-335.

EXEMPTION/ESTIMATES

See application for exemption and SC Code Sections 12-37-220(A)(7), (A)(8), (B)(32), (B)(34), (B)(52), and 12-37-220(C) on pages 10 and 11.

FAILURE TO FILE

Failure to file in a timely manner may result in an estimated assessment, the loss of exemptions, and late filing penalties, in accordance with SC Code Section 12-37-800.

EVASION OF PROPERTY TAX OR ASSESSMENT

Civil and Criminal penalties and damages can be found under SC Code Sections 12-54-43 and 44.

APPEAL PROCEDURES

Any taxpayer aggrieved by a new or amended value, assessment, or fee may appeal by filing a **"written protest" within ninety (90) days** of the date of the "PROPERTY ASSESSMENT NOTICE". The valuation for the property under appeal shall be adjusted to eighty percent (80%) upon acceptance of the appeal by the South Carolina Department of Revenue (SCDOR), pending resolution. Any valuation greater than eighty percent (80%) agreed to in writing by the taxpayer may be accepted pending resolution of the appeal. Interest at a rate established under SC Code Section 12-54-25 shall be added for the unpaid portion. Penalties may be appealed in accordance with SC Revenue Procedure #98-3.

A **"written protest"** must be filed within ninety (90) days and containing the following:

- 1) **Property owner's name, address, and telephone number.**
- 2) **SID number** as shown on the assessment notice.
- 3) **Date of assessment notice** appealing.
- 4) **Tax year** appealing.
- 5) Identify the plant operation **schedule identification number** (SCHD A00001).
- 6) Indicate any combination of the following as the **matter(s) under appeal** for each schedule:
 - a) **Real Property** Value/Assessment/Fee
 - b) **Personal property** Value/Assessment/Fee
 - c) **Exemption** Assessment
 - d) **Penalty** Assessment/Fee
- 7) All reasons or grounds by which the taxpayer disagrees with the valuation/assessment/fee.
- 8) The valuation and assessment which the taxpayer deems to be the **fair market value and assessment** of the property under appeal.
- 9) Name and telephone of a contact person.
- 10) **Power of Attorney and Declaration of Representative** form SC2848 must be completed and filed as a part of the appeal for all taxpayer representatives. The taxpayer should consider indicating on the Power of Attorney that the representative has the authority to represent the taxpayer **in property tax matters as well as income tax matters as they relate to property tax.** This is important since many property tax issues require reference to information filed on the income tax return. If this power is not granted, we will not be able to discuss these issues with the representative. (See SC Code Section 12-60-90)
- 11) Agreed upon percentage valuation, assessment, or fee in excess of eighty percent (80%). See information above.

TAXPAYER REPRESENTATIVE

Form SC2848, **Power of Attorney and Declaration of Representative**, must be signed by the taxpayer and the representative in order to authorize an individual to represent a taxpayer. Authorization has been restricted to attorneys, CPAs, and enrolled agents. The taxpayer should consider indicating on the Power of Attorney that the representative has the authority to represent the taxpayer in property tax matters as well as income tax matters as they relate to property tax. Authorization may be extended to registered, licensed, or certified real estate appraisers in questions of real property value only.

PENALTIES

Late Filing penalties may be appealed in writing in accordance with SC Revenue Procedure #98-3.

Late Payment penalties are applied by the local county and should be appealed to the County Auditor. Telephone numbers and mailing addresses for all county officials are on the Association of Counties website.

MILLAGE RATES or tax levies are applied by the local county auditors. Telephone numbers for all county auditors are available on the Association of Counties website.

GENERAL INFORMATION

The PT-300 is designed to be used for all property types listed below under "Who is Required to File?" and should be used for any RETURN FILING STATUS from the initial return to the final return. A separate return is required for each property location. The taxpayer is responsible for completing and attaching the appropriate plant/operation schedules. When filing an initial return or adding a new plant/operation, refer to the CLASSIFICATION GUIDELINES on page 9 to determine the appropriate schedules to file. For due date information, refer to "When are taxpayers required to file?". All code references come from the **1976 Code of Laws of South Carolina**, as amended.

Who is required to file this return?

The owners of all real and/or personal property of which a Fee In Lieu of Tax agreement has been negotiated with the county.

The owners of all real and/or personal property **owned, used, or leased* by** the following businesses:

- (1) Manufacturing
- (2) Mining
- (3) Industrial Development Projects assessed under "Fee in lieu of tax" agreements under SC Code Sections 4-12-30, 4-29-67, 4-29-69 and 12-44
- (4) The following facilities that qualify for an exemption under SC Code Sections 12-37-220B(32), 12-37-220B(34), 12-37-220B(52)
 - (a) Manufacturer/Mining Facility
 - (b) Corporate Headquarters
 - (c) Corporate Office Facilities
 - (d) Distribution Facilities
 - (e) Research and Development Facilities

The owners of all real and/or personal property **used by or leased* to** the following utility and transportation for hire companies:

- (1) Water, Heat, Light and Power
- (2) Telephone
- (3) Cable Television
- (4) Sewer
- (5) Railway
- (6) Private Carline
- (7) Airline
- (8) Pipeline

*All leased property should be reported by the owner. When leased property is capitalized by the lessee for income tax purposes, the lessee is considered the owner, in accordance with SC Revenue Ruling #93-11.

Which tax year return to file?

Property taxes are based on the status of the property as of the taxpayer's accounting closing date of the previous year. The taxpayer's 2010 tax year return should be based on the 2009 accounting closing date. For example, a taxpayer filing a return based on his March 2009 accounting closing date, should file his TAX YEAR 2010 return, due on or before July 31, 2009.

When are taxpayers required to file?

Returns are required to be filed not less than once each calendar year, in accordance with SC Code Section 12-37-970. Returns are normally due on or before the last day of the fourth month following the taxpayer's accounting closing date used for income tax purposes. The following exceptions apply:

Initial return: The initial return is required to be filed for the first calendar year in business based on the taxpayers accounting closing date or December 31, whichever comes first. Example: A taxpayer that starts operation in July, after his June accounting closing date, should file based on assets as of Dec 31.

Change in account closing date: When a taxpayer changes his accounting closing date, within a calendar year, he must file a return for each accounting closing date. The SCDOR will determine the assessment from each return and use the highest assessment.

Property sold after the seller's account closing date: A return is required by the seller, based on the seller's accounting closing date. The purchaser is not required to file a return as of the purchaser's accounting closing date during the calendar year of the sale.

Property sold before the seller's account closing date: An initial return is required by the purchaser, based on the purchaser's accounting closing date or Dec 31, whichever comes first, after the purchase of the property.

Filing PT-300 return online - MyDORWAY

You can now file Manufacturing Property Tax returns and submit asset listings online using our free and secure tax portal, MyDORWAY, by signing up now at MyDORWAY.dor.sc.gov. Only initial returns and returns beginning with Tax Year 2020 are available to be filed on MyDORWAY. Managing your South Carolina tax accounts is easy on MyDORWAY and tutorials are available to help you get started. For assistance with your MyDORWAY account, contact 803-898-5000, Option 2, then Option 1.

Are extensions granted?

Extensions are not granted for filing of property tax returns. Extensions granted for income tax purposes **do not** apply to property tax returns. SC Code Section 12-37-980 providing for property tax extensions was repealed.

Are amended returns accepted?

Amended returns may be accepted up to the due date of the return. Amended returns, filed after the due date, may be accepted or rejected by the SCDOR, in accordance with SC Code Section 12-37-975.

PT-300 INSTRUCTIONS

Type or print all items requested. Round all entries to the nearest dollar. Returns must be signed and dated by both the taxpayer and the preparer. To determine the due date of the return, refer to "When are taxpayers required to file?" on page 4.

When filling out the return, the taxpayer is required to complete all sections/items on the return and schedules. All changes, corrections, and additional entries are to be reported in Section E: Account Information Changes.

SID NUMBER

Enter your SINGLE IDENTIFICATION NUMBER (SID), as assigned by the SCDOR. The first seven (7) digits is a unique number used for all tax types. The next three (3) digits indicate a separate location for each tax type and the last digit is a check digit. Refer to the entire eleven (11) digit number on all correspondence.

COUNTY

Enter the name of the county in which the property is located.

RETURN FILING STATUS

Enter the filing status of this return. (Check one).

* Initial Return

An initial return is required your first calendar year in business based on your accounting closing date **or** Dec. 31, whichever comes first.

* Annual Return

An annual return is required each calendar year after your initial return, based on your accounting closing date.

* Amended Return

An amended return may be filed to correct a previously filed return. A three year statute of limitations exists for the abatement or refund of property taxes. This is in accordance with SC Code Sections 12-37-975 and 12-54-85.

* Returns Due to Change in Accounting Closing Date

When a taxpayer changes his accounting closing date within a calendar year, he must file a return for each accounting closing date. The SCDOR will determine the assessment from each return and use the highest assessment. Only the return reporting the new accounting closing date should be filed under this filing status. The return for the original accounting closing date should be filed under the "annual" or "initial" filing status.

*Final Return

A final return is required after all operations have ceased or the property is sold. The filing of a final return will initiate a review of the property prior to closure. (Note: If still in operation on your accounting closing date, the "annual" return filing status should be used.) If the final return is the result of a change in ownership, complete the change in ownership section on the form PT-300. Also, complete the appropriate plant/operation schedule reporting the reason and the date of occurrence.

OWNER NAME AND MAILING ADDRESS

Enter the property owner's name and mailing address. Name and address changes or spelling corrections should be reported in the corrections area. Check the corresponding Change in Mailing Address check box on the front page of the return when the mailing address is being updated. For corporations, only name corrections or changes that have been recorded with the Secretary of State should be reported. Name changes resulting from a change in ownership should be reported under CHANGE IN OWNERSHIP. The OWNER MAILING ADDRESS reported on this return will be used for all future correspondence including assessment notices and tax bills issued by the county. The attention line of the address may be used for additional mailing or routing information such as "Attn: Bill Smith, Property Tax Department."

ACCOUNT DATA

Federal EI or SSN

Enter the taxpayer's Federal Employer Identification (FEI) number or Social Security Number (SSN).

Property Location

Enter the exact property location information (street address, city, zip code and phone number).

Accounting Closing Date

Enter the taxpayer's accounting closing date used for income tax purposes (month/year).

Start Up Date

Enter the date that the operation started at this location (month/day/year).

Contact Person

Enter the name of a contact person.

Contact Person Phone Number

Enter the contact person's telephone number.

Name Used To File Income Tax

If you are filing a consolidated income tax return or for any other reason filing under another name, enter the name and FEI or SSN used to file that return.

CHANGE IN OWNERSHIP

If there has been a change in ownership of this facility, complete this portion of the return. The purchaser of an existing facility should review SC 12-37-220(C) and Application for Exemption on page 11. Seller and purchaser should review "When are taxpayers required to file?" on page 4.

SCHEDULE SUMMARY

This portion of the return is a summary of all plant/operation schedules filed as a part of this return. Complete each schedule according to the plant/operation instructions on next page. Enter the schedule letter, schedule number, plant/operation name and the total gross capitalized cost reported on each schedule. If you are no longer reporting assets on a schedule previously reported, file the schedule stating the reason for no assets. Enter a zero (0) for the total gross capitalized cost on the plant/operation schedule

and the SCHEDULE SUMMARY. If you are filing an initial return or adding new schedules to an existing account, do not enter a schedule number. The schedule number will be assigned by the SCDOR as each operation is registered.

ADDITIONAL SCHEDULES

SCHEDULE X

Check box when Schedule X is attached reporting the breakdown of real property, leasehold and pollution control improvements.

SCHEDULE Z

Check box when Schedule Z is attached reporting additional leases. Leases currently on our records are listed on page 2 of the form PT-300.

SIGNATURE AND DATE

All returns must be signed and dated by the preparer and the taxpayer or an officer of the company. Property tax returns must be mailed separately from the income tax or any other type tax return filed with the SCDOR.

SCHEDULES A, B, C, D, E, F, J, K, L, S, AND T PLANT/OPERATION SCHEDULE INSTRUCTIONS

A schedule is required for each plant/operation reporting the fixed assets at that location. New operations should refer to the CLASSIFICATION GUIDELINES to determine the appropriate schedule(s) (see page 9). If the property location has multiple operations that fall into more than one classification, separate plant/operation schedules should be filed for each.

DO NOT submit ledgers or computer printouts in lieu of appropriate schedule.

The items covered in the following instructions are not required on all schedules. Only the items specifically requested on each schedule are required. For example, net book value is only required on Schedules B, C, D, J, K, and T.

SCHEDULE NUMBER

The SCHEDULE NUMBER is used to designate multiple schedules for a given classification of property.

When filing your initial return or adding a new schedule to an existing account, leave this area blank. The schedule number will be assigned by the SCDOR as each plant/operation is registered. Maintain a record of the schedule letter and number assigned to each plant/operation as a reference for future correspondence and assessment notices. If you have multiple "Fee in Lieu of Tax" agreements, a separate schedule should be completed for each agreement.

PLANT/OPERATION NAME

The plant/operation name is assigned by the taxpayer when filing his initial return or adding a new schedule. The plant/operation name must be unique for each taxpayer statewide. The name on each schedule should correspond to the plant/operation name in the SCHEDULE SUMMARY on the form PT-300. Space is limited to forty (40) alpha and/or numeric characters. Examples of plant/operation names are:

Plant No 13
Corporate Headquarters
Smith Inc Fiber Plant Spartanburg

NAICS CODE

Enter your North American Industrial Classification System code. NAICS codes have been published for all fields of economic activity by the Executive Office of the President, Office of Management and Budget. (replaces the Standard Industrial Classification system)

OWNER NAME

Enter the property owner's name as reported on the form PT-300.

SID

Enter the SINGLE IDENTIFICATION NUMBER as reported on the form PT-300. If you are setting up a new account, a SID will be assigned when the return is processed.

NO LONGER REPORTING ANY ASSETS

If you are no longer reporting any assets on a given schedule, check one of the reasons and enter the month and year of the occurrence. When reporting no assets on a schedule, enter zero (0) as the TOTAL GROSS COST on the schedule and in the SCHEDULE SUMMARY on the form PT-300.

PROPERTY LISTINGS

When completing the plant/operation schedule, enter by year of acquisition, the gross capitalized cost and net book value, when applicable, for all fixed assets as shown by the taxpayer's records for income tax purposes. Round all entries to the nearest dollar. The years listed represent the year in which the accounting period ended and that entry should include all assets acquired for that accounting year. The last year listed for each property type should include all assets acquired for that year and all prior years. Adjustments for disposals should be made by reducing the investment by the amount of the disposal for the year of acquisition.

Gross Cost - The Gross Capitalized Cost of all fixed assets including amortized costs and capitalized leases, interest, installation, and labor as shown by the taxpayers records for income tax purposes. Do not use depreciated values. The gross capitalized cost must be the same cost as reported for income tax. Depreciation is applied by the SCDOR for all taxable properties in accordance with **SC Code 12-37-930**. Cost less depreciation applies to Schedules A, E, F, L, and S.

Net Book - The Gross Capitalized Cost of machinery and equipment and furniture and office equipment less income tax depreciation as used for income tax purposes. **No item should be depreciated more than 90%**. See SC Revenue Ruling #05-2 for State and Federal Tax Conformity and Exceptions (expenses and depreciation). Net Book values only apply to schedule B, C,D, J, K, and T.

Machinery and Equipment

Includes but not limited to:

- Process related **computer hardware and software**
- Tools and dies
- Foundations for Machinery and Equipment
- Special plumbing and electrical work
- Air Conditioning - Special process (not employee comfort)
- Alarm Systems
- Special purpose lighting
- Leasehold Improvement - Classified as personal property
- Machinery and Equipment

Does not include:

- Licensed Vehicles
- Water, Air Pollution and noise equipment **required** by the state or federal government
- Inventory

Refer to Property Tax Regulation 117-1700.1 on page 12.

Furniture and Office Equipment

Includes but not limited to:

- Office furniture and equipment
- Non-process related **computer hardware and software**

Real Property Improvement

Includes all new and existing buildings, improvements or additions to existing buildings and all land or site improvements. These improvements include but are not limited to:

- Structural Improvement
- Partitions
- Air Conditioning - Employee comfort
- Loading Platforms
- Canopies
- Elevators
- Roads
- Parking Lots
- Fencing
- Railroads
- Retaining Walls

Refer to Property Tax Regulation 117-1700.1 on page 12.

Attach Schedule X identifying all new real property investments not previously reported.

Land

Includes the gross capitalized cost of all land acquisitions at the plant site. Enter the acreage associated with each acquisition. Express all acreage with two decimal points, such as 1.75 acres, not 1 3/4 acres. If acreage is not available, enter the number of lots.

Leasehold Improvements

Includes the gross capitalized cost of all real property improvements made by the lessee and should be reported by the lessee. Any leasehold improvements considered as personal property by Property Tax Regulation 117-1700.1, should be reported as machinery and equipment or furniture and office equipment. Refer to Property Tax Regulation 117-1700.1 on page 12 for a complete listing.

Attach Schedule X identifying all new leasehold improvements not previously reported.

Pollution (Required by State or Federal Government)

Includes the gross capitalized cost of all facilities or equipment of industrial plants which are designed for the elimination, mitigation, prevention, treatment, abatement or control of water, air or noise pollution, both internal and external, **required by the state or federal government** and used in the conduct of their business.

Attach Schedule X and a detailed list, identifying all new pollution investments not previously reported. A copy of this list should be maintained at the plant site.

Vehicles

Includes the gross capitalized cost of all licensed vehicles registered or capitalized as a part of this plant/operation. Licensed vehicles are taxed locally by the county and are not included in the SCDOR's assessment.

Total Gross Cost Reported on this Schedule

Enter the Total Gross Capitalized Cost for all property types reported on this schedule. **Do not include net book values**. Also, enter this total gross capitalized cost in the SCHEDULE SUMMARY on form PT-300. Be sure to include the schedule letter, schedule number and plant/operation name associated with the total.

Jobs Created

(Applies to **Schedule D and K** only)

Enter the number of **new** full-time jobs created for the current accounting year as of your accounting closing date. Refer to SC Code Section 12-37-220B(32) on page 10 for definition of "new job" and "full time job".

(Applies to **Schedules S and T** only)

Enter the total number of jobs (**cumulative**) at the project for the current accounting year as of your accounting closing date. Refer to SC Code Section 12-44-30(7), 4-29-67D(3)(4)(a), 4-12-30D(3)(4)(a).

**SCHEDULE G
FEE IN LIEU OF TAX SUPPLEMENTAL SCHEDULE
INSTRUCTIONS**

Due to new standards required for state and local governments by the Government Accounting Standards Board (GASB) in particular Statement No. 77, a Schedule G is to be completed by all companies receiving the benefits of a Negotiated Fee in Lieu of Tax (FILOT) Agreement. Complete the Schedule G and send to the Auditor of the County for the FILOT project in which the Schedule S or Schedule T relates. (Example: If the taxpayer has a FILOT project in Spartanburg and filing a Schedule S, and a FILOT project in Cherokee where they are filing a Schedule T, a Schedule G should be completed for both the Spartanburg Schedule S and another Schedule G for the Cherokee Schedule T)

OWNER NAME

Enter the property owner's name as reported on the form PT-300.

SID

Enter the SINGLE IDENTIFICATION NUMBER (SID) as reported on the form PT-300.

SCHEDULE LETTER AND SCHEDULE NUMBER

Enter the Schedule letter and Schedule number from the associated plant/operation schedule.

DATE OF AGREEMENT

Enter the date of the Negotiated Fee in Lieu of Tax (FILOT) Agreement for the associated plant/operation schedule.

PLANT LOCATION

Enter the property owner's location address as reported on the form PT-300.

FAIR MARKET VALUE OF REAL PROPERTY

Enter the appraised value of the real property of the project.

ASSESSMENT RATIO FOR REAL PROPERTY

Enter the ad valorem assessment ratio for the real property. This assessment ratio can be either six percent to 10.5%, depending on the nature of the business.

TOTAL ASSESSED VALUE FOR REAL PROPERTY

Multiply the Fair Market Value of Real Property by the Assessment ratio for Real Property.

FAIR MARKET VALUE FOR PERSONAL PROPERTY

Enter the fair Market Value of the Personal Property using the income tax basis less depreciation allowable by law.

TOTAL ASSESSED VALUE OF PERSONAL PROPERTY

Multiply the Fair Market Value of Personal Property by the Assessment ratio for Personal Property (10.5%).

SIGNATURE REQUIRED

Print the name of the preparer's name and the preparer should sign the form to declare the information provided is correct and complete. Enter the contact information for the preparer (email address and telephone number).

**SCHEDULE X
IMPROVEMENT SCHEDULE INSTRUCTIONS**

Schedule X, for PT-300X, is required for each plant/operation reporting real, leasehold or pollution control improvements not reported in previous years. Attach Schedule X and a detailed list of Pollution Control Improvements behind the associated plant/operation schedule.

OWNER NAME

Enter the property owner's name as reported on the form PT-300.

SID

Enter your SINGLE IDENTIFICATION NUMBER (SID) as reported on the form PT-300.

**SCHEDULE LETTER, SCHEDULE NUMBER,
PLANT/OPERATION NAME**

Enter the schedule letter, the schedule number, and the plant/operation name from the associated plant/operation schedule.

REAL PROPERTY IMPROVEMENTS

Enter the investments for all new buildings, improvements, or additions to existing buildings and all land or site improvements not previously reported in the categories provided. Use the "other" category for improvements that do not fit the categories provided.

LEASEHOLD IMPROVEMENTS

Enter the leasehold investments not reported in previous years in the categories provided. Use the "other" category for any other investments.

POLLUTION CONTROL IMPROVEMENTS

Enter the real and personal pollution control investments not reported in previous years in the categories provided. Use the "other" category for any other investments. Attach a detailed list identifying all new pollution control investments. This list should be maintained at the plant site.

**SCHEDULE Z
LEASE SCHEDULE INSTRUCTIONS**

Schedule Z, form PT-300Z, is required to be filed to report information on leases not previously reported. See page 2 of the PT-300 for those leases currently on our records. When Schedule Z has been completed, attach it behind page 2 of the PT-300.

Leases capitalized by the lessee for income tax purposes, are not required to be listed on Schedule Z. The lessee, in this case, is considered the owner and should include the leased property as assets on his PT-300.

OWNER NAME

Enter the OWNER'S NAME as reported on the form PT-300.

SID

Enter the SINGLE IDENTIFICATION NUMBER (SID) as reported on the form PT-300.

**SCHEDULE LETTER, SCHEDULE NUMBER,
PLANT/OPERATION NAME**

Enter the schedule letter, the schedule number, and the plant/operation name from the plant/operation schedule associated with each lease.

LESSEE/LESSOR, FEI/SSN, ADDRESS

Enter the lessee/lessor's name, FEI/SSN, and mailing address.

TYPE PROPERTY LEASED

Check the type property leased.

PROPERTY LEASED

Check the "To" or "From" box to indicate whether the property is leased to or from the lessee/lessor being reported.

DATE LEASE STARTED

Enter the date that the lease started.

ANNUAL RENT

Enter the annual rent paid or received.

CLASSIFICATION GUIDELINES

Use the guidelines described below to determine the appropriate plant/operation schedule to file as a part of this return based on ownership, location, and use of the property. **All properties reported on this return fall into one of the following categories:**

I Manufacturing or Mining Properties - LOCATED ON the premises of or contiguous to the plant site

II Non-Contiguous Manufacturing or Mining Properties - NOT LOCATED ON the premises of or contiguous to the plant site

III LEASED UTILITY and TRANSPORTATION FOR HIRE - all real and personal property used or leased to

(a) utility companies including **Water, Heat, Light, Solar, Power, Telephone, Cable Television, and Sewer Companies**

(b) transportation for hire companies including **Railway, Private Carline, Airline, and Pipeline**

This category excludes property owned by Utility Companies.

IV Other Properties - all real and personal property **NOT** owned, used, or leased by a manufacturer, miner, or utility company.

Identify the appropriate category and refer to the property classification breakdown to determine the appropriate schedule to file. Breakdowns include but are not limited to the classifications listed. Taxpayers with **Multiple Property Classifications** should file the appropriate schedule for each classification. If multiple classifications fall under the same schedule, all assets should be reported on one schedule, unless instructed otherwise by the SCDOR.

Schedules:

- A MANUFACTURING OR MINING** - All real and personal property owned, or leased by a manufacturer or miner **located on** the premises of or contiguous to the plant site. Includes Warehouses used for storage of **raw materials**, equipment, supplies, or used for any manufacturing related process or support function. A facility qualifying for exemption under 12-37-220(A)(7) and 12-37-220(B)(52).
- B NON CONTIGUOUS MANUFACTURING OR MINING** - All real and personal property owned or leased by a manufacturer or miner **NOT located** on the premises of or contiguous to the plant site (may include office facilities that are not located on the premise of the plant site). A facility qualifying for exemption under 12-37-220(B)(52).
- C MANUFACTURING RESEARCH AND DEVELOPMENT** - A facility classified by the SCDOR as a facility used by the Manufacturer and is devoted directly and primarily to research and development. A facility qualifying for exemption under 12-37-220(B)(34) and 12-37-220(B)(52).
- D MANUFACTURING CORPORATE HEADQUARTERS DISTRIBUTION FACILITY** - A facility classified by the SCDOR as a facility used by the Manufacturer and is devoted directly and primarily to being a corporate headquarters or a wholesale distribution center. A facility qualifying for exemption under 12-37-220(B)(32) and 12-37-220(B)(52) .
- E LEASED UTILITY** - Water, Heat, Light, Solar, Power, Telephone, Cable Television, and Sewer Companies. May include Corporate Headquarters or Distribution Facilities that do **NOT** qualify for the exemption under 12-37-220(B)(32) and 12-37-220(B)(52)).
- F LEASED TRANSPORTATION FOR HIRE** - Railway, Private Carline, Airline, and Pipeline Companies. May include Corporate Headquarters or Distribution Facilities that do **NOT** qualify for the exemption under 12-37-220(B)(32) and 12-37-220(B)(52).
- J NON-MANUFACTURING RESEARCH AND DEVELOPMENT** - A facility classified by the SCDOR as a facility **NOT** used by the Manufacturer and is devoted directly and primarily to research and development. A facility qualifying for exemption under 12-37-220(B)(34).
- K NON-MANUFACTURING CORPORATE HEADQUARTERS DISTRIBUTION FACILITY** - A facility classified by the SCDOR as a facility **NOT** used by the Manufacturer and is devoted directly and primarily to being a corporate headquarters or a wholesale distribution center. A facility qualifying for exemption under 12-37-220(B)(32).
- L MANUFACTURING WAREHOUSE** - Real property used primarily for the warehouse of **finished goods**, and qualifies for exemption under 12-37-220(B)(52).
- S MANUFACTURING FEE IN LIEU** - Manufacturing properties assessed under "Fee in Lieu of Tax" agreements in accordance with SC Code Sections 4-12-30, 4-29-67, 4-29-69, and 12-44.
- T NON-MANUFACTURING FEE IN LIEU** - Non-Manufacturing properties assessed under "Fee in Lieu of Tax" agreements in accordance with SC Code Sections 4-12-30, 4-29-67, 4-29-69, and 12-44.

SOUTH CAROLINA CODE SECTIONS

12-37-220. General exemption from taxes.

(A.) Pursuant to the provisions of Section 3 of Article X of the State Constitution, there shall be exempt from ad valorem taxation:

- (7) All new manufacturing establishments located in any of the counties of the State after July 1, 1977, for five years from the time of establishment and all additions to the existing manufacturing establishments located in any of the counties of this State for five years from the time each such addition is made if the cost of such addition is fifty thousand dollars or more. Such additions shall include additional machinery and equipment installed in the plant. Provided, however, that the exemptions authorized in this item for manufacturing establishments, and additions thereto, shall not include exemptions from school taxes or municipal taxes but shall include only county taxes. Provided, further, that all manufacturing establishments and all additions to existing manufacturing establishments exempt under statutes in effect February 28, 1978, shall be allowed their exemptions provided for by statutes until such exemptions expire;
- (8) All facilities or equipment of industrial plants which are designed for the elimination, mitigation, prevention, treatment, abatement, or control of water, air, or noise pollution, both internal and external, required by the state or federal government and used in the conduct of their business. At the request of the Department of Revenue, the Department of Health and Environmental Control shall investigate the property of any manufacturer or company, eligible for the exemption to determine the portion of the property that qualifies as pollution control property. Upon investigation of the property, the Department of Health and Environmental Control shall furnish the Department of Revenue with a detailed listing of the property that qualifies as pollution control property. For equipment that serves a dual purpose of production and pollution control, the value eligible for the ad valorem exemption is the difference in cost between this equipment and equipment of similar production capacity or capability without the ability to control pollution. For the purposes of this item, twenty percent of the cost of any piece or machinery and equipment placed in service in a greige mill qualifies as internal air and noise pollution control property and is exempt from property taxes. "Greige mill" means all textile processes from opening through fabric formation before dyeing and finishing;"

(B.) In addition to the exemptions provided in subsection A the following classes of property shall be exempt from ad valorem taxation subject to the provisions of 12-4-720:

- (32) All new corporate headquarters, corporate office facilities, distribution facilities, and all additions to existing corporate headquarters, corporate office facilities, or distribution facilities located in South Carolina, established or constructed, or placed in service, after June 27, 1988, are exempt from nonschool county ad valorem taxes for a period of five years from the time of establishment, construction, or being placed in service if the cost of the new construction or additions is fifty thousand dollars or more and seventy-five or more new jobs which are full-time or one hundred fifty or more substantially equivalent jobs are created in South Carolina.

For the purpose of this exemption, the term:

- (1) "new job" means any job created by an employer in South Carolina at the time a new facility or an expansion is initially staffed, but does not include a job created when an employee is shifted from an existing South Carolina location to work in a new or expanded facility;
- (2) "full-time" means a job requiring a minimum of thirty-five hours of an employee's time a week for the entire normal year of company operations or a job requiring a minimum of thirty-five hours of an employee's time for a week for a year in which the employee was initially hired for or transferred to the South Carolina corporate headquarters, corporate office facility, or distribution facility and worked at a rental facility pending construction of a corporate headquarters, corporate office facility, or distribution facility;
- (3) "corporate headquarters" means the location where corporate staff members or employees are domiciled and employed, and where the majority of the company's financial, personnel, legal, planning, or other business functions are handled either on a regional or national basis and must be the sole such corporate headquarters within the region or nation;
- (4) "staff employee" or "staff member" means executive, administrative, or professional worker. At least eighty percent of an executive employee's business functions must involve the management of the enterprise and directing the work of at least two employees. An executive employee has the authority to hire and fire or has the authority to make recommendations related to hiring, firing, advancement, and promotion decisions, and an executive employee must customarily exercise discretionary powers. An administrative employee is an employee who is not involved in manual work and whose work is directly related to management policies or general business operations. An administrative employee must customarily exercise discretion and independent judgment. A professional employee is an employee whose primary duty is work requiring knowledge of an advanced type in a field of science or learning. This knowledge is characterized by a prolonged course of specialized study. The work must be original and creative in nature, and the work cannot be standardized over a specific period of time. The work must require consistent exercise of discretion;
- (5) "region" or "regional" means a geographic area comprised of either:
 - (a) at least five states, including South Carolina, or
 - (b) two or more states, including South Carolina, if the entire business operations of the corporation are performed within fewer than five states;
- (6) "corporate office facility" means the location where corporate managerial, professional, technical, and administrative personnel are domiciled and employed, and where corporate financial, personnel, legal, technical, support services, and other business functions are handled. Support services include, but are not limited to, claims processing, data entry, word processing, sales order processing, and telemarketing;

(7) "distribution facility" has the meaning provided pursuant to Section 12-6-3360(M)(8).

Certification of the required investment and the number of new jobs which are full-time or substantially equivalent and which are created must be provided by the South Carolina Department of Revenue to the appropriate local tax officials.

Section 12-6-3360(M)(8) "Distribution facility" means an establishment where shipments of tangible personal property are processed for delivery to customers. The term does not include an establishment where retail sales of tangible personal property are made to retail customers on more than twelve days a year except for a facility which processes customer sales orders by mail, telephone, or electronic means, if the facility also processes shipments of tangible personal property to customers and if at least seventy-five percent of the dollar amount of goods sold through the facility are sold to customers outside of South Carolina. Retail sales made inside the facility to employees working at the facility are not considered for purposes of the twelve-day and seventy-five percent limitation. For purposes of this definition, "retail sale" and "tangible personal property" have the meaning provided in Chapter 36 of this title.

(34) The facilities of all new enterprises engaged in research and development activities located in any of the counties of this State, and the additions valued at fifty thousand dollars or more to existing facilities or enterprises engaged in research and development are exempt from ad valorem taxation in the same manner and to the same extent as the exemption allowed pursuant to item (7) of subsection A of Section 12-37-220 of the 1976 Code. These additions include machinery and equipment installed in an existing manufacturing or research and development facility. For purposes of this section, facilities of enterprises engaged in research and development activities are facilities devoted directly and exclusively to research and development in the experimental or laboratory sense for new products, new uses for existing products, or for improving existing products. To be eligible for the exemption allowed by this section, the facility or its addition must be devoted primarily to research and development as defined in this section. The exemption does not include facilities used in connection with efficiency surveys, management studies, consumer surveys, economic surveys, advertising, promotion, or research in connection with literary, historical, or similar projects.

(C.) Upon approval by the governing body of the county, the five-year partial exemption allowed pursuant to subsections (A) (7), (B)(32) and (B)(34) is extended to an unrelated purchaser who acquires the facilities in an arms-length transaction and who preserves the existing facilities and existing number of jobs. The partial exemption applies for the purchaser for five years if the purchaser otherwise meets the exemption requirements.

"(52)(a) 14.2857 percent of the property tax value of manufacturing property assessed for property tax purposes pursuant to Section 12-43-220(a)(1). For purposes of this item, if the exemption is applied to real property, then it must be applied to the property tax value as it may be adjusted downward to reflect the limit imposed pursuant to Section 6, Article X of the South Carolina Constitution, 1895;

(b) The revenue loss resulting from the exemption allowed by this item must be reimbursed and allocated to the political subdivisions of this State, including school districts, in the same

manner as the Trust Fund for Tax Relief, not to exceed eighty-five million dollars per year. In calculating estimated state individual and corporate income tax revenues for a fiscal year, the Board of Economic Advisors shall deduct amounts sufficient to account for the reimbursement required by this item.

(c) Notwithstanding the exemption allowed by this item, in any year in which reimbursements are projected by the Revenue and Fiscal Affairs Office to exceed the reimbursement cap in subitem (b), the exemption amount shall be proportionally reduced so as not to exceed the reimbursement cap.

(d) Notwithstanding any other provision of law, property exempted from property taxes in the manner provided in this item is considered taxable property for purposes of bonded indebtedness pursuant to Section 15, Article X of the Constitution of this State."

B. Notwithstanding the exemption amount allowed pursuant to item (52) added pursuant to subsection A of this SECTION, the percentage exemption amount is phased-in in six equal and cumulative percentage installments, applicable for property tax years beginning after 2017.

C. This SECTION takes effect upon approval by the Governor and first applies to property tax years beginning after 2017.

Application for Five Year Exemption Change in Ownership

In accordance with SC Code Section 12-37-220(C), the purchaser of an existing facility is required to obtain approval from the local county governing body for an extension of the five year partial exemption. A properly executed SCDOR form PT-444 must be furnished by the purchaser to the SCDOR within the time prescribed by law for making application for exemption for the existing facility purchased. New investments in real and or personal property made after the purchase of the existing facility may qualify for the exemption as an addition in accordance with §12-37-220(A)(7). This may require the filing of separate schedules for the purchase of the existing facility and the additions. Separate schedules will only be necessary if the county governing body denies your request for the extension of the five year exemption. An application for exemption may be filed within three years of the timely filed PT-300. {See SC Code Sections 12-4-720(A)(1) and 12-54-85(F)(1) }

DO NOT DELAY FILING OF PT-300 awaiting execution of the PT-444.

No Change in Ownership

Owners of existing facilities that have not been purchased within this reporting period are not required to obtain approval from the local county governing body. The filing of the PT-300 and the applicable schedules within the time prescribed by law for filing an application for exemption is deemed to be the application for the partial exemption under SC Code Sections 12-37-220(A) (7), (A)(8), (B)(32), and (B)(34).

Application for Warehousing and Wholesale Distribution

12-43-220(a)

(4) **Real property** owned by or leased to a manufacturer and

used primarily for warehousing and wholesale distribution is not considered used by a manufacturer in the conduct of the business of the manufacturer for purposes of classification of property pursuant to this item (a).

For purposes of this item, the real property owned by or leased to a manufacturer and used primarily for warehousing and wholesale distribution must not be physically attached to the manufacturing plant unless the warehousing and wholesale distribution area is separated by a permanent wall.

Requests for warehouse reclassification should be put in writing and mailed to SCDOR Manufacturing Section, PO Box 125, Columbia, SC 29214-0704. Include Account Name, SID number and Property Location with the request.

Application for Idle Property

12-37-900 (Second Paragraph)

A manufacturer not under a fee agreement is not required to return personal property for ad valorem tax purposes if the property remains in this State at a manufacturing facility that has not been operational for one fiscal year and the personal property has not been used in operations for one fiscal year. The personal property is not required to be returned until the personal property becomes operational in a manufacturing process or until the property has not been returned for ad valorem tax purposes for four years, whichever is earlier. A manufacturer must continue to list the personal property annually and designate on the listing that the personal property is not subject to tax pursuant to this section.

PROPERTY TAX REGULATION

117-1700.1 "PROPERTY" DEFINED

Section 1: Purpose-Section 12-43-230(c) that the Department of Revenue shall provide by regulation a definition for real and personal property. This regulation is therefore adopted pursuant to this section so as to provide for a definition to be used by the Department of Revenue and other assessing officials in connection with the assessment of property.

Section 2: For the purpose of classifying property for taxation, land, buildings and item of property devoted primarily to the general use of the land and buildings, and all other property which according to custom has been considered to be real property, are defined as real property; and all other items of property are defined as personal property. The following items are hereby classified as real property for purposes of taxation:

Land Improvements - Real: Retaining walls, piling and mats for general improvement of site, private roads, walks, paved areas, culverts, bridges, viaducts, subways and tunnels, fencing, reservoirs, dykes, dams, ditches and canals, drainage, storm and sanitary sewers, water lines for drinking, sanitary and fire protection.

Fixed river, lake or tidewater wharves and docks.

Permanent standard gauge railroad trackage, bridges and trestles.

Walls forming storage yards and fire protection dikes.

Buildings - Real: Structural and other improvement to buildings, including their foundations, walls, floors, roof, insulation, stairways, partitions, loading and unloading platforms and canopies, areaways, systems for heating and air conditioning, ventilating, sanitation, fixed fire protection, lighting, plumbing, and drinking water, building elevators and escalators.

Listed below are miscellaneous items which are identified as to their classification as to whether they are real or personal property. This list is not intended to be all inclusive.

Air Conditioning - Building air conditioning, including refrigeration equipment, for comfort of occupants - Real
Air Conditioning - Window units and Package units - Personal

Air Conditioning - For special process to maintain controlled temperature and humidity - Personal
Aircraft - Personal
Aluminum Pot Lines - Personal
Ash Handling System, Pit and Superstructure (See Boilers)
Asphalt Mixing Plant - Personal
Auto - Call and Telephone System - Personal
Automobile - Personal
Bins - Permanently affixed bins for storage - Real
Boats - Personal
Boilers - For service of building - Real
Boilers - For service of building and manufacture with primary use for manufacture - Personal
Booths for Welding - Personal
Bucket Elevators - Open or enclosed (including casing) - Personal
Bulkheads - Making additional land area to be assessed with as part of the improved land
Building - Special constructed building - Real
Cistern - Real
Coal Handling Systems (See Boilers)
Cold Storage - Built-in cold storage rooms - Real
Cold Storage Refrigeration Equipment - Personal
Control Booth - Personal
Conveyor or Housing, Structure or Tunnels - Real
Conveyor Unit Including Belt and Drives - Personal
Coolers - portable walk-in coolers - Personal
Cooling Towers - Primary use of manufacture - Personal
Cooling Towers - Primary use for building - Real
Crane - Moving crane - Personal
Crane Runways Including Supporting Columns or Structure - Inside or outside of building - Real
Crane Runways - Bolted to or hung on tresses - Personal
Dock Levelers - Personal
Drying Rooms Structure - Real
Drying Rooms Heating Systems - Personal
Dust Catchers - Personal
Farm Equipment - Personal
Fire Alarm System - Personal
Fire Walls - Masonry - Real
Foundations for Machinery and Equipment - Personal
Furniture and Fixtures of Commercial Establishments and Professional - Personal
Gasoline Tanks - (See Tanks)
Greenhouse - Real
Greenhouse - Benches and heating system - Personal
Gravel Plant - Machinery and equipment - Personal

Continued from page 12

Hoist Pits - (See Pits)
Houses and Sheds - Portable or on skids - Personal
Inventory of Merchants - Personal
Kilns- Lumber drying kiln structure - Real
Kilns - Concrete block drying kiln structure - Real
Kilns Circular down draft (Beehive) - Real
Kilns - Heating or drying system - Personal
Laundry Steam Generating Equipment - Personal
Lighting - Yard lighting - Real
Lighting - Special purpose - Personal
Lighting - Service stations (except bldg.) - Personal
Mixers and Mixing Houses - Personal
Mobile Homes - Real
Monorail Crane Runways - Personal
Motors, Outboard and Inboard Boat - Personal
Moveable Structures - Personal
Ore Bridge Foundation - Real
Ovens- Processing - Personal
Piping - Process piping above or below ground - Personal
Pits for Equipment or Processing - Personal
Power Lines and Auxiliary Equipment - Personal
Pumps and Motors - Personal
Pump House (Including Substructure) - Real
Racks and Shelving (Portable or Removable) - Personal
Ready-Mix Concrete Plant - Personal
Recreational Vehicles - Personal
Refrigeration Equipment (See Air Conditioning) - Personal
Sanitary System - Real
Scale Houses - Real
Scales - Truck or railroad scales including pit - Real
Scales - Dormat Scales - Personal
Silos - All storage silos - Real
Silos - Containing a manufacturing process - Personal
Spray Ponds - Masonry reservoir - Real
Spray Ponds Piping and Equipment - Primary use classification
Sprinkler System - Real
Stacks - Mounted on boilers (See Boilers)
Stacks - Chimneys - concrete or masonry - Real
Stacks - Steel - Supported individually and servicing heating boilers - Real
Stacks, Steel Servicing Personal Property Units or a Process - Personal
Steam Electric Generating Plant and Equipment - Personal
Stone Crushing plant - Machinery and equipment - Personal
Storage Bins, Small Portable - Personal
Storage Facilities Permanent, of Masonry or Wood - Real
Storage Vaults and Doors Including Bank Vaults and Doors - Real
Substation Building - Real
Substation - Equipment - Personal
Tanks - All storage tanks above or below ground - Real
Tanks - Used as a manufacturing process - Personal
Tanks - Underground gasoline tanks at service station - Personal
Tipple Structure - Personal
Towers - Transmission - Personal
Towers -TV or Radio broadcasting - Personal
Trucks - Personal
Tunnels - Real
Tunnels - Waste heat or processing - Personal
Unit Heaters - Real
Unloader Runway - Real
Vaults, Bank - Real
Ventilating - Real
Ventilating System for Manufacturing Equipment - Personal
Water Lines - For process above or below ground - Personal
Water Pumping Station - Building and structure - Real
Water Pumps and Motors - Personal
Water Treating and Softening Plant Building and Structure - Real
Wells, Pumps, Motors and Equipment - Personal
Wiring - Power wiring - Personal

TAXPAYERS' BILL OF RIGHTS

The Taxpayers' Bill of Rights outlines the rights of South Carolina taxpayers. Find the full text in Title 12, Chapter 58 of the South Carolina Code of Laws.

- You have the right to apply for assistance from the South Carolina Department of Revenue (SCDOR) Taxpayers' Rights Advocate to facilitate a resolution for complaints and problems.
- You have the right to fair, prompt, courteous service from the SCDOR.
- You have the right to access forms, instructions, publications, and other informational materials in plain, easy to understand language through our website at **dor.sc.gov**.
- You have the right to receive notices with descriptions of the basis for and identification of any tax, interest, and penalties due.
- The SCDOR is committed to maintaining taxpayer confidentiality.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

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 SCDOR shall provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

FORMS AND INFORMATION

Mailing Addresses:

* For PT-300 Returns:

South Carolina Department of Revenue
Manufacturing Section
Columbia, South Carolina 29214-0302

Websites: Department of Revenue: dor.sc.gov
Association of Counties: www.sccounties.org

Telephone Number: 803-898-5055

** For Correspondence:

South Carolina Department of Revenue
Manufacturing Section
PO Box 125
Columbia, South Carolina 29214-0740

Email: Manufacturing.Propertytax@dor.sc.gov

Location: 300A Outlet Pointe Blvd.
Columbia, South Carolina 29210

PT-300	Property Return
PT-300 Instructions	Instructions for PT-300
Schedule A	Manufacturing and Mining
Schedule B	Non-Contiguous Manufacturing
Schedule C	Manufacturing Research and Development
Schedule D	Manufacturing Corporate Headquarters Distribution Facility
Schedule E	Leased Utility
Schedule F	Leased Transportation For Hire
Schedule J	Non-Manufacturing Research and Development
Schedule K	Non-Manufacturing Corporate Headquarters Distribution Facility
Schedule L	Manufacturing Warehouse
Schedule S	"Fee In Lieu Of Tax" Manufacturing
Schedule T	"Fee In Lieu Of Tax" Non-Manufacturing
Schedule G	"Fee In Lieu Of Tax" Supplemental
Schedule X	Improvement Schedule
Schedule Z	Lease Schedule
PT-444	Five Year Exemption Extended To Unrelated Purchaser
PT-465	Warehousing and Wholesale Distribution Facilities of Manufacturers

* Copies of current year plant/operation schedules are acceptable.