



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**SCHEDULE S  
MANUFACTURING FEE IN LIEU OF TAX**

**2026**

**PT-300S**  
(Rev. 7/31/24)  
7061

dor.sc.gov



Schedule number

Plant/Operation name

NAICS code

Owner name

SID Suffix

▶ **If you are no longer reporting any assets on this schedule**, check one reason and furnish date of occurrence.

- 1 Property sold
- 2 Property destroyed
- 3 Operation ceased
- 4 Property no longer leased
- 5 Assets transferred to another schedule or return
- 6 Other (explain) \_\_\_\_\_

▶ Date of occurrence: \_\_\_\_\_ (month/year)

**All entries reported on this schedule should be rounded to the nearest whole dollar.**

**MACHINERY & EQUIPMENT**

Gross cost

Year	
2025	_____
2024	_____
2023	_____
2022	_____
2021	_____
2020	_____
2019	_____
2018	_____
2017	_____
2016	_____
2015	_____
2014	_____
2013	_____
2012	_____
2011 & prior	_____
<b>Total</b> ▶	_____

**FURNITURE & OFFICE EQUIPMENT**

Gross cost

Year	
2025	_____
2024	_____
2023	_____
2022	_____
2021	_____
2020	_____
2019	_____
2018	_____
2017 & prior	_____
<b>Total</b> ▶	_____

**BUILDINGS AND IMPROVEMENT**

Gross cost

2025	*	_____
2024		_____
2023		_____
2022		_____
2021		_____
2020		_____
2019		_____
2018		_____
2017		_____
2016		_____
2015		_____
2014		_____
2013		_____
2012 & prior		_____
<b>Total</b> ▶		_____

	Gross cost	LAND Acres	Lots
2025	_____	_____	_____
2024	_____	_____	_____
2023	_____	_____	_____
2022	_____	_____	_____
2021	_____	_____	_____
2020 & prior	_____	_____	_____
<b>Total</b> ▶	_____	_____	_____

	LEASEHOLD IMPROVEMENTS Gross cost	POLLUTION CONTROL Gross cost	LICENSED VEHICLES Gross cost
2025	* _____	* _____	_____
2024	_____	_____	_____
2023	_____	_____	_____
2022	_____	_____	_____
2021	_____	_____	_____
2020 & prior	_____	_____	_____
<b>Total</b> ▶	_____	_____	_____

\* Attach Schedule X breakdown

\* Attach Schedule X breakdown

**TOTAL GROSS COST REPORTED ON THIS SCHEDULE:** ▶ \_\_\_\_\_

**TOTAL JOBS:** ▶ \_\_\_\_\_