



TAX YEAR 2025
STATE OF SOUTH CAROLINA
PROPERTY RETURN

SID number County

Return Filing Status: (check one)

- 1 Initial 2 Annual 3 Amended 4 Final 5 Return due to change in accounting closing period

Owner name and mailing address

Change of address

Save time and paper by filing your PT-300 on MyDORWAY, our secure online tax portal. Visit MyDORWAY.dor.sc.gov to get started. Do not mail a paper copy of the PT-300 if submitting on MyDORWAY.

Mail to: SCDOR, Manufacturing Section, Columbia, SC 29214-0302

Section A: Account Information
1. FEIN SSN
2. Accounting closing date Start up date
3. Property location
4. Type of ownership
5. Contact person 6. Contact phone no.
7. Name used to file Income Tax return

Section B: Name(s) of Business Owner, General Partners, Officers, or Members
Table with columns: FEIN/SSN, Name, title, Home address, % Ownership

Section C: Schedule Summary (Enter total gross cost below from Plant/Operation Schedules A through F, S and T.)

Table with columns: Schedule letter, Schedule number, Plant/Operation name, Total gross cost

\*MUST ATTACH ALL APPROPRIATE SCHEDULES

Additional Schedules (check if the following schedules are attached.)

- Schedule X: Improvement Schedule
Schedule Z: Lease Schedule

See page 2 for the required signature and ownership changes.

Section D: Associated Leases: Schedule Z Required	Section E: Account Information Changes
	<b>Report changes, corrections, and omissions below.</b> FEIN/SSN _____ Property location Street address _____ City _____ ZIP _____ Phone number _____ Accounting closing date _____ (month/year) Start up date _____ (month/day/year)

Section F: Ownership Changes
<b>See application for exemption below.</b> <input type="checkbox"/> Facility sold to: _____ FEIN/SSN _____ <input type="checkbox"/> Facility purchased from: _____ FEIN/SSN _____ Street address _____ City _____ State _____ ZIP _____ Date of sale _____ Contact person _____ Phone number ( _____ ) _____

**Application for five-year exemption and/or property value exemption**

When you file a PT-300 on time and with all relevant schedules, it is considered the application for the partial exemption under SC Code Sections 12-37-220(A)(7), (A)(8), (B)(32), (B)(34) and the property value exemption under SC Code Section (B)(52)(a).

**Change In Ownership:** If you purchase an existing facility, you must also get approval for exemption from the local county for a five-year partial exemption in accordance with SC Code Section 12-37-220(C). You must submit a PT-444, **Manufacturers Exemptions Extended To Unrelated Purchaser**, within three years of filing a PT-300 on time for the filing of an application for exemption. The PT-444 is available at [dor.sc.gov/forms](http://dor.sc.gov/forms).

**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.

**Application for special assessment of warehousing (PT-465)**

To request a special assessment of warehousing, you must file a PT-465, **Warehousing & Wholesale Distribution Facilities of Manufacturers**, with the SCDOR by July 1 of the tax year for which you are requesting the special classification. See SC Code Sections 12-43-220 (a)(4) and the PT-465 for qualifications and application procedures.

**Section 12-54-44(B)(1)** A person who willfully attempts in any manner to evade or defeat a tax or property assessment imposed by a title administered by the department or the payment of that tax or property assessment, in addition to other penalties provided by law, is guilty of a felony and, upon conviction, must be fined not more than ten thousand dollars or imprisoned not more than five years, or both, together with the cost of prosecution.

Under penalty of law, I certify that this return, including any accompanying schedules and statements, is correct, true, and complete to the best of my knowledge.

_____ Print taxpayer name	_____ Print preparer name ( <b>Not Company</b> )
_____ Taxpayer signature	_____ Preparer signature
_____ Taxpayer email	_____ Preparer email
_____ Date	_____ Date
_____ Phone number	_____ Phone number

**All returns must be signed and dated by the preparer and the taxpayer or an officer of the company.**