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TAX YEAR 2026
STATE OF SOUTH CAROLINA
PROPERTY RETURN

PT-300
(Rev. 7/24/24)
7012

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 (must be completed)

Address lines

Save time and paper! The fastest, easiest way to submit your PT-300 is by using MyDORWAY, our free online tax portal. Visit MyDORWAY.dor.sc.gov to get started.

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

Email to: Manufacturing.Propertytax@dor.sc.gov

Check here if this is a new address

Section A: Account information

1. FEIN SSN 2. Account Closing date Start up date 3. Property location Street address City State ZIP 4. Type of ownership Sole proprietor Partnership LLC/LLP filing as South Carolina Corporation Foreign Corporation Other

Section B: Names of Business Owner, General Partners, Officers, or Members (complete if box was checked above for Partnership or LLC)

Table with 4 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 4 columns: Schedule letter, Schedule number, Plant/Operation name, Total gross cost

*YOU 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: Ownership Changes

See application for exemption below.

Facility sold to: _____ FEIN/SSN _____
 Street address _____
 City _____ State _____ ZIP _____
 Date of sale _____ Contact person _____ Phone number (____) _____

Facility purchased from: _____ FEIN/SSN _____
 Street address _____
 City _____ State _____ ZIP _____
 Date of sale _____ Contact person _____ Phone number (____) _____

Application for partial or 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 12-37-220(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.

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 Section 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

Taxpayer signature

Taxpayer email

_____ _____
Date Phone number

Print preparer name (Not Company)

Preparer signature

Preparer email

_____ _____
Date Phone number

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