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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MOTOR CARRIERS PROPERTY TAX RETURN
For the year January 1 - December 31, 2015
INSTRUCTIONS ON THE BACK OF RETURN

PT-441
(Rov. 8/12/16)
7068

Make Checks Payable to SCDOR.

Mail To: SC Department of Revenue, MC Property Tax, Columbia, SC 29214-0139

Name and Mailing Address

☐ New Account

FOR OFFICE USE ONLY

File Number *

Period Covered

12/2015

SSN/FEIN *

* Tax returns cannot be processed without a Federal Identification Number or a Social Security Number

GLDC 34-2903

Table with 5 columns: A Number of Vehicles/Buses, B Year Purchased, C Purchase Price, D Multiplier, E Fair Market Value (Column C x Column D). Includes rows for years 2015-2007 & Prior, and a summary row for Total # of Vehicles/Buses and Total Fair Market Value.

Table with 11 rows for calculations: 1. Total # of Vehicles/Buses, 2. Total Fair Market Value, 3. Total miles operated in SC, 4. Total miles operated in all jurisdictions, 5. Ratio of SC miles to total miles, 6. Value of vehicles or buses subject to SC property tax, 7. Property Tax Due, 8. Tax Paid with Return, 9. Penalty Due, 10. Total Tax and Penalty Paid with Return, 11. Balance Due 12/31/16.

I certify that this return includes all vehicles required to be reported and is true, correct and complete to the best of my knowledge.

Taxpayer's Signature, Print Name, Phone Number, Date

* Failure to file Form PT-441 or pay Motor Carrier Property Tax will result in suspension of tag and driver's license.

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INSTRUCTIONS FOR PT-441 MOTOR CARRIERS PROPERTY TAX RETURN

THIS RETURN MUST BE FILED BY 6/30/16

Motor Carrier is defined as: A person who owns, controls, operates, manages or leases a motor vehicle or bus for transportation of property or persons in intrastate or interstate commerce except for scheduled intercity bus service; and is either:

- A) A South Carolina based International Registration Plan registrant; or,
- B) Owning or leasing real property within this State used directly in the transportation of freight or persons.

Motor Vehicle includes both motor propelled vehicles with a gross vehicle weight (GVW) **greater than 26000** pounds and buses registered with a Basic Common Carrier (BC) tag used for the transportation of persons for hire other than a taxi cab. **Property tax is due on any vehicle owned or leased as of December 31, 2015, even if the vehicle did not have a tag or was not in use. All vehicles owned or leased as of December 31, 2015 are to be reported on this tax return.**

Failure to file the motor carrier return, PT-441, and pay motor carrier property tax will result in suspension of tags and driver's license.

If this is the first time filing, check the new account.

COLUMN A - Number of Vehicles/Buses: List the number of vehicles owned or leased as of December 31, 2015 by the year the vehicle was purchased listed in Column B.

COLUMN B - Year Purchased: The motor vehicles/buses required to be reported for the calendar year listed on the return should be accounted for in Column A by the year the vehicle or bus was purchased.

COLUMN C - Purchase Price: Purchase Price means the original cost of the motor vehicle/bus upon purchase for income tax purposes, not to include taxes, interest, or cab customizing. All other furniture, fixtures and equipment should be reported on a business personal property return (PT-100) by each business location.

COLUMN D - Multiplier: This multiplier represents the taxable percentage of the purchase price after an allowance for depreciation.

COLUMN E - Fair Market Value: The fair market value for the purposes of this return is an amount calculated based on the amount listed for each year in Column C multiplied by the amount for that same year listed in Column D.

LINE 1 - Total # of Vehicles/Buses: Add the number of vehicles listed in Column A and enter the total.

LINE 2 - Total Fair Market Value: Add the values listed in Column E and enter the total.

Special Note: If all miles are traveled in South Carolina only, vehicle is parked or not in use, skip lines 3, 4, and 5. Enter the amount from line 2 on line 6. Continue to line 7 for further instructions.

LINE 3 - Total Miles Operated In SC: Enter the total mileage operated in SC for your **fleet operating** in SC during the 2015 calendar year. If all miles are in South Carolina see note above. When entering mileage do not use decimals, round to nearest whole mile.

LINE 4 - Total Miles Operated In All Jurisdictions: Enter the total mileage operated in all states including SC for your **fleet operating** in SC during the 2015 calendar year. When entering mileage do not use decimals, round to the nearest whole mile. **A copy of your IFTA report for periods 01/01/15 through 12/31/15 must be attached to your return in order to claim out of state mileage. If the IFTA Reports are not provided all mileage will be denied and you will be assessed additional tax due. If you are leased on to a company see information sheet for further instructions.**

LINE 5 - Ratio of SC Miles to Total Miles: Divide Line 3 by Line 4 to determine the ratio. Round this figure to four decimal places. (Example: Line 3 = 17536 miles, Line 4 = 185623 miles, Line 5 = .0945)

LINE 6 - Value of Vehicles/Buses Subject to SC Property Tax: Multiply Line 2 by Line 5 to determine the value of the vehicles/buses subject to property tax.

LINE 7 - Property Tax Due: Multiply Line 6 by 0.0250 to determine the property tax due. (Millage rate = 328.4)

LINE 8 - Tax Paid with Return: The law allows for a split payment of the tax if the return is filed by 6/30/16. If the return is timely filed by 6/30/16, you may pay 100% or no less than one-half (½) of the tax shown due on Line 7 and pay the remaining balance by 12/31/16. If the return is late (filed after 6/30/16), 100% of the tax due on Line 7 is required to be paid with the tax return along with a 25% penalty. See Line 9 for penalty information. If 100% of the tax due and the 25% penalty are not included with a late return, a bill for the balance due plus penalty will be issued. When penalty is applicable, the tax and penalty must be paid in full by cashier's check, money order or cash.

LINE 9 - Penalty Paid With Return: The 25% penalty is due if the return is not filed by 6/30/16 or if at least one-half (½) of the tax shown due on Line 7 is not remitted with the return no later than 6/30/16. The penalty is twenty-five (25%) of the amount shown due on Line 7.

LINE 10 - Total Tax and Penalty Paid With Return: Add Line 8 and Line 9. When penalty is applicable, the tax and penalty must be paid in full by cashier's check, money order or cash.

LINE 11 - Balance Tax Due: **FOR TIMELY FILED RETURNS ONLY.** If a timely return was filed and one-half (1/2) of the tax owed on Line 7 was remitted, you will be required to remit the balance due by 12/31/16. Subtract Line 8 from Line 7 and enter the remaining amount due on Line 11. **The balance is due no later than 12/31/16.** Payments received after this date will be assessed penalty. Mark this date on your calendar.

For assistance completing the tax return, call Motor Carrier Office Audit at (803) 898-5222.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 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 SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

State of South Carolina
Department of Revenue
300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214

**SOUTH CAROLINA MOTOR CARRIER PROPERTY TAX
INFORMATION SHEET**

Calendar Year, Due Date, Vehicles to Be Included

Due to certain delays the motor carrier property tax return for calendar year 2015, the PT-441, is due no later than September 15, 2016. The return should include all vehicles with a gross vehicle weight (GVW) greater than 26,000 pounds and buses for hire registered with a Basic Common Carrier (BC) tag designed to carry 16 or more passengers including the driver. Inter-City buses are excluded. The property tax is based on ownership of a vehicle as of December 31, 2015. Property tax is due on any vehicle owned or leased as of December 31, 2015, even if the vehicle did not have a tag or was not in use. All vehicles owned as of December 31, 2015 should be reported on this tax return. Do not include vehicles purchased in 2016. **Failure to file the form PT-441 or pay motor carrier property tax may result in suspension of your driver's license and vehicle registration.**

First time filing the PT-441

If this is your first time filing the PT-441, please check the box on the front of the PT-441 indicating a new account. New accounts must complete an Application for Motor Carrier Property Tax Form PT-442, to ensure our records are accurate. Please include the name, address and Federal Employer Identification Number (FEIN) or Social Security Number (SSN) used when the vehicle was registered with the Department of Motor Vehicles. Mail the PT-442 back with the Motor Carrier Property Tax Return PT-441.

Tags Types and Changes

Vehicles registered with Special Mobile (SM) tags and Farm Vehicle (FM) tags should be reported and taxes paid at the county level. These vehicles should not be included on the PT-441.

Registered Weight

The requirement to file for Motor Carrier property tax is based ownership and the registered GVW, not the titled weight. If you dropped the registered GVW to 26,000 pounds or less, changed to a FM or SM tag in 2015, please attach to the 2015 PT-441 a copy of your 2015 paid tax receipt from the County and a copy of the registration, and send it back with a request to close the vehicle and account if necessary.

Property Taxes Paid to the County

If the county assessed property taxes for vehicles required to be reported on this return, you should contact the county auditor's office to request a refund from the county. Please verify the charges were for taxes and not DMV fees or Road maintenance fees, these fees would be assessed and paid to the county. No credit is allowed on the Motor Carrier Property Tax return for taxes paid to the county.

Vehicle Sold

If any vehicle has been sold prior to December 31, 2015 please fill out the top of the return and attach a copy of the Bill of Sale for that vehicle to the PT-441 and return to this office. If the vehicle(s) were not sold until the year 2016 property taxes for tax year 2015 are due. If the Department of Revenue is not notified of a sale and proper documents are not provided the vehicle will remain open on the account and property tax will be due.

Vehicle Repossessed

If a vehicle was repossessed prior to December 31, 2015, you will need to attach written confirmation from the financial institution as to the day the vehicle was picked up and the lender regained possession of the vehicle. If the vehicle was repossessed after December 31, 2015 the return and payment for 2015 are still due.

Information Needed

All returns must include name, mailing address, signature, phone number and date.

File Number and Check Digit

A return cannot be processed without a complete file number. Please include your 8 digit file number and the check digit that follows (99999999-9). Your file number should be the same every year and can be found on your prior year return in the box to the right labeled file number. This number is required to insure your return and payment is applied to the correct account.

Federal Employer Identification Number (FEIN)/Social Security Number (SSN)

A return cannot be processed without a FEIN or SSN number. The number provided should be for the owner of the vehicle. All type corporations and partnerships should provide the FEIN number. Individuals or sole proprietors should provide their SSN number and FEIN if one has been assigned to them.

Line 4 Total Miles

In order to claim out of state mileage, you must be registered with IFTA (International Fuel Tax Agreement) and attach a copy of your **entire** IFTA report for all four quarters of 2015. If you and your truck are leased to a company you must send in verification from the company you are leased to. This verification must include vehicle, drivers and mileage information on letterhead from the company you are leased to with a contact person's name and number. Driver information must include name, address and social security number. Vehicle information must include year, make, model and Vehicle Identification Number (VIN). Mileage information must include South Carolina mileage and total miles driven in all jurisdictions for only the vehicle(s) being reported. **If your fleet or a portion of your fleet is registered in another state and does not travel in SC you are to include only the total mileage for the trucks traveling in SC, not the entire fleet mileage.**

Payment of Property Tax

If a return is filed timely the law allows for a split payment of the tax. No less than one-half must be remitted with the return and the **balance of the tax due must be paid no later than December 31, 2016**. Please mark your calendar for the second half payment. The Department of Revenue will not remind you this payment is due.

Schedule PT-453 (VIN Schedule)

The PT-453 must be completed and submitted with the PT-441. Please include VIN, Year, Make, Tag, Purchase Date and Purchase Price for all vehicles owned. Any vehicles you own with a GVW greater than 26,000 pounds that carry Apportioned (P) tag or BC tag should be added to schedule PT-453 and all columns completed.

Record Keeping

Keep a copy of all returns filed with the Department of Revenue and keep records to substantiate information included on the return. Records should be kept for at least seven years.

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 SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

Make all checks, cashier's checks and money orders payable to the S C Department of Revenue.

Telephone Number

For assistance call (803) 898-5222

Mailing Address

SC Department of Revenue
MC Property Tax
Columbia SC 29214-0139