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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPLICATION FOR PLUG-IN  
HYBRID VEHICLE CREDIT**

**SC SCH.TC-48A**

(Rev. 5/7/18)  
3453

**20** \_\_\_\_\_

dor.sc.gov

Name(s) As Shown On Tax Return	SSN or FEIN
Spouse's Name (if applicable)	SSN
Address	Telephone Number
City County State ZIP	E-Mail

Total plug-in hybrid vehicle credit for all taxpayers for a calendar year are limited to \$200,000. Applications will be approved on a first-come, first-served basis. For additional information, go to **dor.sc.gov**.

Note: Use this form to apply for the South Carolina plug-in hybrid vehicle credit.

**Part I** Plug-In Hybrid Vehicle Credit

1. Year, Make, and Model of vehicle \_\_\_\_\_
2. Is this vehicle a plug-in hybrid vehicle? \_\_\_ Yes or \_\_\_ No (Vehicle is not eligible for this credit)
3. Is this vehicle new? \_\_\_ Yes or \_\_\_ No (Vehicle is not eligible for this credit)
4. Was this vehicle purchased or leased in-state? \_\_\_ Yes or \_\_\_ No (Vehicle is not eligible for this credit)

**Submit SC SCH. TC-48A with bill of sale or lease agreement to the Department of Revenue.**

**Part II** Signature and Date

I certify that all information on this application, including any attachment is true and correct to the best of my knowledge.

Sign Here	TAXPAYER OR OFFICER'S SIGNATURE	DATE	SPOUSE'S SIGNATURE (If applicable)
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Mail To: SC Department of Revenue  
Attn: Tax Credits  
P.O. Box 125  
Columbia, SC 29214-0825

OR **E-Mail pdf file To: [taxtech@dor.sc.gov](mailto:taxtech@dor.sc.gov)**

**General Information**

For tax years beginning in 2012 and before 2017, a taxpayer may claim a nonrefundable credit against individual or corporate income tax for an in-state purchase or lease of a new plug-in hybrid vehicle made on or after July 1, 2012.

The credit is \$667 for a qualifying vehicle having at least 4 kilowatt hours of battery capacity, plus \$111 for each additional kilowatt hour of battery capacity, not to exceed a maximum credit of \$2,000. The vehicle manufacturer, or domestic distributor of a foreign vehicle manufacturer, must complete TC-48C and send it to the Department of Revenue to certify any eligible vehicle and its credit amount.

Any taxpayer seeking to claim the credit must complete this application form and submit it to the department. The total

credits earned in a calendar year must not exceed \$200,000. Credits will be awarded among eligible claimants on a first-come, first-served basis, as determined by the department.

The Department will then notify each taxpayer of the amount of credit allowed. Any unused part of the actual credit awarded by the Department can be carried forward for five years.

### **QUALIFIED PLUG-IN HYBRID VEHICLES**

A plug-in hybrid vehicle is a vehicle that:

- (1) shares the same benefits as an internal combustion and electric engine with an all-electric range of no less than nine miles;
- (2) has four or more wheels;
- (3) draws propulsion using a traction battery;
- (4) has at least four kilowatt hours of battery capacity; and
- (5) uses an external source of energy to recharge the battery.

A qualified plug-in hybrid vehicle also must be manufactured primarily for use on public streets, roads, and highways.

Low- and medium-speed vehicles **DO NOT QUALIFY** for credit:

- Low-speed vehicles are vehicles capable of a speed of at least 20 but not more than 25 miles per hour, used primarily for short trips and recreational purposes, and having safety equipment such as lights, reflectors, mirrors, parking brake, windshield, and safety belts.
- Medium-speed vehicles are vehicles capable of a speed of at least 30 but not more than 46 miles per hour and having safety equipment such as lights, reflectors, mirrors, parking brake, windshield, and safety belts.

### **Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form if you are an individual taxpayer. 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.

### **The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.