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dor.sc.gov

TAX YEAR 2027
STATE OF SOUTH CAROLINA
PROPERTY RETURN

PT-300
(Rev. 6/13/25)
7012

▶ SID Suffix _____ 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)

_____

_____

_____

☐ Check here if this is a new address

Save time & paper!
File online for free at **MyDORWAY.dor.gov**

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

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

Section A: Account information

1. FEIN _____ SSN _____

2. Account Closing date _____ (MM/YYYY)
Start up date _____ (MM/DD/YYYY)

3. Property location

_____
Street address

_____ SC _____
City State ZIP

4. Type of ownership

☐ Sole proprietor (one owner)
☐ Partnership (two or more owners, other than LLP's)
☐ LLC/LLP filing as: ☐ Corporation ☐ Partnership ☐ Single Member
☐ South Carolina Corporation
Date incorporated _____
☐ Foreign Corporation
State and date incorporated _____
☐ Other (explain) _____

5. Contact person _____

6. Contact phone _____

7. Contact email _____

8. Name used to file Income Tax return _____

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

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.)

	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.

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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 _____ Phone number (_____) _____

Date of sale _____ Contact person _____ Contact person email _____

☐ Facility purchased from: _____ FEIN/SSN _____

Street address _____

City _____ State _____ ZIP _____ Phone number (_____) _____

Date of sale _____ Contact person _____ Contact person email _____

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	Print preparer name **(Not Company)**
Taxpayer signature	Preparer signature
Taxpayer email	Preparer email
Date / Phone number	Date / Phone number

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