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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**AFFIDAVIT FOR DELIVERY OF TANGIBLE PERSONAL
PROPERTY TO THE PURCHASER IN A STATE OTHER
THAN SOUTH CAROLINA**

ST-299
(Rev. 7/30/20)
5039

AFFIDAVIT

STATE OF _____

COUNTY OF _____

Personally appeared the below named purchaser, who being duly sworn, deposes and says that the property listed below is purchased for use, storage or other consumption outside of South Carolina, that the property will not be returned for use, storage or other consumption in South Carolina, and that the purchaser has read and understands the law as printed on page two of this form.

Name of purchaser _____

City and state of delivery _____

State of residence and
address of purchaser _____
(street) (city) (state) (ZIP)

Name of seller _____

Address of seller _____
(street) (city) (state) (ZIP)

Seller's retail license number _____

Date of sale _____
(month) (date) (year)

DESCRIPTION OF PROPERTY:

Item: _____

Model: _____

Serial number: _____

Purchase price \$ _____ Trade-in allowance \$ _____ Net amount paid \$ _____

Further deponent sayeth not.

(Purchaser signature)

Sworn to and subscribed before me

this _____ day of _____, year of _____.

(Notary Public for _____)

VALID ONLY WITH PROOF OF DELIVERY OUTSIDE STATE OF SOUTH CAROLINA
SEE PAGE TWO

ORIGINAL — Provided for purchaser.

Copy — Retained by seller.

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PROOF OF DELIVERY OUTSIDE SOUTH CAROLINA

Place of delivery _____
(street) (city) (state) (ZIP)

Date of delivery _____ Time of delivery _____

Means of delivery () US Mail
() Common Carrier (name of carrier) _____
Bill of Lading # _____
() Seller or agent of seller (affidavit below must be completed)

AFFIDAVIT

STATE OF _____

COUNTY OF _____

Personally appeared before me _____
Name of seller/agent of seller

who being duly sworn deposes and says that the tangible personal property described page one was delivered by him

to _____
(Name of purchaser)

at _____ on _____
(address) (city) (state) (ZIP) (date)

Further deponent sayeth not.

Signature of person making delivery

Sworn to and subscribed before me

this _____ day of _____, year of _____.

Notary Public for State of _____

(Section 12-36-2520.) If the seller delivers tangible personal property to the purchaser in a state other than South Carolina and receives from the purchaser a statement, given under oath, that the property was purchased for storage, use, or consumption outside of South Carolina and that the property will not be returned for storage, use or consumption in South Carolina, the sales or use tax due on the transactions will be transferred to the purchaser if the statement contains a description of the property, the date of sale, the amount of the purchase price, and the city and state of delivery. The statement must be retained by the seller and upon request forwarded to the department. The department may forward a copy of the statement to the taxing authority of the state of delivery. If the property is subsequently stored, used, or consumed in this State, the purchaser, in addition to the sales or use tax, shall pay a penalty in an amount equal to fifty percent of the tax.

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