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**TAX YEAR 2022**  
STATE OF SOUTH CAROLINA  
**PROPERTY RETURN**

**PT-300**  
(Rev. 11/3/20)  
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 \_\_\_\_\_

☐ Change of address \_\_\_\_\_

Save time and paper by filing your PT-300 on  
MyDORWAY, our secure online tax portal.  
Visit **MyDORWAY.dor.sc.gov** to get started.

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

**Section A: Account Information**

1. FEIN _____		2. Accounting closing date _____ (month/year)	
SSN _____		Start up date _____ (month/day/year)	
3. Property location		4. Type of ownership	
Business phone number _____		<input type="checkbox"/> Sole Proprietor (one owner) <input type="checkbox"/> Partnership (two or more owners, other than LLP) <input type="checkbox"/> LLC/LLP filing as: <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Single Member <input type="checkbox"/> South Carolina Corporation Date incorporated _____ <input type="checkbox"/> Foreign Corporation State and date incorporated _____ <input type="checkbox"/> Other (explain) _____	
Street _____		<b>*If box for Partnership or LLC was checked, please complete Section B below.</b>	
City _____ State _____ ZIP _____			
5. Contact person _____	6. Contact phone no. _____		
7. Name used to file Income Tax return _____			

**Section B: Name(s) of Business Owner, General Partners, Officers, or Members**

FEIN/SSN	Name/title/general partners	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
*			

**\*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: Account Information Changes
	<b>Report changes, corrections, and omissions below.</b>
	FEIN/SSN _____
	Property location
	Street _____
	City _____ ZIP _____
	Phone number _____
	Accounting closing date _____ (month/year)
	Start up date _____ (month/day/year)

Section F: Ownership Changes
<b>See application for exemption below.</b>
<input type="checkbox"/> Facility sold to: _____ FEIN/SSN _____
<input type="checkbox"/> Facility purchased from: _____ FEIN/SSN _____
Street _____
City _____ State _____ ZIP _____
Date of sale _____ Contact person _____ Phone number ( _____ ) _____

#### Application for 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 (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](http://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 Sections 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.

_____ Taxpayer name	_____ Preparer name
_____ Taxpayer signature	_____ Preparer signature
_____ Date	_____ Date
_____ Phone number	_____ Phone number

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

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