



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPLICATION FOR MOTOR  
CARRIER PROPERTY TAX**

**PT-442**

(Rev. 4/4/02)  
7070

Telephone: (803) 898-5222

Mail to: South Carolina Department of Revenue  
License and Registration  
Columbia, South Carolina 29214-0140

For Office Use

SID No. \_\_\_\_\_

File No. \_\_\_\_\_

FEI \_\_\_\_\_

SSN \_\_\_\_\_

1. Name of Owner/Corporation \_\_\_\_\_

2. Business Name \_\_\_\_\_

Please Print or Type

3. Physical Location (no post office box) \_\_\_\_\_

Street No. - RFD                      City                      County                      State                      Zip Code

4. Mailing Address \_\_\_\_\_

Street No. - RFD, Post Office Box                      City                      County                      State                      Zip Code

5. Open Date at this Location \_\_\_\_\_

6. Telephone \_\_\_\_\_

7. No. of Locations \_\_\_\_\_

8. Type Of Ownership

- Sole Proprietor                       LLC/LLP
- Partnership                       Unincorporated Association; Enter Legal Name
- Corporation; Enter Charter Name \_\_\_\_\_
- Other; Explain \_\_\_\_\_

9. Names of Business Owner, Partners or Officers:

Name/Title	Social Security No.	Address	If Partner, Percent Owned
1.			
2.			
3.			
4.			

10. We have physical locations (real property owned or leased) in the following counties: \_\_\_\_\_

I declare that the application, including the accompanying schedules, if any, has been examined by me and to the best of my knowledge and belief the information contained therein is true and correct.

\_\_\_\_\_  
SIGNATURE OWNER, PARTNERS OR CORPORATE OFFICER                      TITLE                      DATE

The statutes covering the Motor Carrier Property Tax are Code Sections 12-37-2810 through 2880.

**Social Security Privacy Act**

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 117-1 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.

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**State of South Carolina**  
**Department of Revenue**  
301 Gervais Street, P.O. Box 125, Columbia, South Carolina, 29214

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

**Calendar Year, Due Date, Vehicles to Be Included**

The motor carrier property tax return for the calendar year 2003 is due by June 30, 2004. The return should include all vehicles registered with a gross vehicle weight greater than 26,000 pounds and buses for hire registered with a 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, 2003. Property tax is due on any vehicle owned or leased as of December 31, 2003 even if the vehicle did not have a tag or was not in use. All vehicles owned as of December 31, 2003 should be reported on this tax return. Do not include vehicles purchased in 2004. All returns are subject to audit by the Department of Revenue.

**Please use Blue or Black Ink only when completing the for PT-441.**

**Special Mobile Tags**

If the vehicles have SM tags, the property taxes should be paid to the County not the Department of Revenue.

**Farm Tags**

Starting with calendar year 2000, there is no weight class for farm tags with the Department of Revenue. If the vehicle(s) have FM tags, the property taxes should be paid to the County.

**Federal Identification Number (FEI)/Social Security Number (SS)**

A return cannot be processed without a FEI or SS number. The number provided should be for the owner of the vehicle. All type corporations and partnerships should provide the FEI number. Individuals/sole proprietors should provide their SS number and FEI if one has been assigned to them. This number is also required because it will allow the Department of Revenue to continue to pursue a method to consolidate the vehicle file.

**Filing One Return For All Vehicles**

The Department of Revenue is still working to consolidate the file received from the Department of Public Safety so that vehicle owners may file one return for all vehicles required to be reported. Because of the different names used to register vehicles and the lack of valid FEI/SS numbers, more than one return may have been received. **DO NOT throw any tax returns away.**

If more than one return is received, please use the one with the file number you filed under for tax year 2002. All vehicles **MUST** be reported on one return. If this is the first time you filed and you received more than one return, please use the return with the most correct information and indicate on the others the file number you filed under. **(Example: All information reported on DOR #31000333-7).** Make sure that the name, address and **FEI/SS** number is correct. If this information is not correct, make the corrections on the tax return prior to filing. **All other returns received should be filed.**

**Vehicle Sold**

If the vehicle(s) have been sold prior to December 31, 2003 please attach a copy of the Bill of Sale to the PT-441 and return to this office. If the vehicle(s) were not sold until the year 2004 the property tax for tax year 2003 is due. The motor carrier property tax is based on ownership as of December 31.

**Vehicle Repossessed**

If the vehicle was repossessed prior to December 31, 2003, you will need to attach written confirmation from the financial institution as to the day the vehicle was picked up and they regained possession of the vehicle. If the vehicle was repossessed after December 31, 2003 the return and payment for 2003 are still due.

**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.

**Credit Balance (Line 8)**

If there is a credit balance from the return for calendar year 2002, use Line 8 to take credit against the current tax liability. Keep a record of any credit balance remaining to be used on next year's return. All credit deductions are subject to the future verification and audit of the original credit deducted for calendar year 1997. If you did not file a return for 1997 you would have no credit balance.

**This office will be unable to verify credit information by telephone due to the number of calls expected concerning filing the current return and the time required to do the verification.**

**Property Taxes Charged By County**

If the county charged 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. No credit is allowed on the Motor Carrier Property Tax return for taxes paid to the county.

**Payment of Property Tax**

If a return is filed by June 30, 2004 the law allows for a split payment of the tax. No less than one-half must be remitted with return and the balance of the tax due must be paid on or before December 31, 2004. **Make all checks, cashiers checks and money orders payable to the S C Department of Revenue.**

**Application for Motor Carrier Property Tax form PT-442**

New accounts are asked to complete the enclosed PT-442 so our records can be updated. Return the PT-442 back with the Motor Carrier Property Tax Return PT-441.

**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 three years.

**Schedule PT-453 ( VIN Schedule)**

Complete Purchase date and Purchase price for all listed vehicles. Any vehicles you may own with a GVW greater than 26,000 pounds that are not listed, should be added to the schedule and all columns completed.

**Telephone Numbers**

For assistance call (803) 898-5222

**Mailing Address**

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