



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**PLUG-IN HYBRID
VEHICLE CREDIT**

Attach to your Income Tax Return

SC SCH.TC-48

(Rev. 12/13/07)
3447

2008

Name As Shown On Tax Return

SS No. or Fed. EI No.

NOTE: This credit may not be claimed for Tax Year 2007.

- 1. Enter the amount of credit indicated in writing by the S.C. Department of Revenue 1. \$ _____
- 2. Enter your current year tax liability 2. \$ _____
- 3. Enter the lesser of line 1 or line 2. This is your credit for the current year. Enter this amount on the appropriate tax credit schedule 3. \$ _____

General Information

For tax years beginning after 2007 and before 2011, a taxpayer may claim a nonrefundable credit against individual or corporate tax for an in-state purchase or lease of a plug-in hybrid vehicle.

The amount of credit is \$2,000.

The credit may be carried forward for five years.

The amount of all credits claimed for a fiscal year (July 1 through June 30) will be limited to \$200,000, and the limit will apply proportionately among all eligible claimants.

Definition

A plug-in hybrid vehicle is a vehicle that shares the same benefits as an internal combustion and electric engine with an all-electric range of no less than nine miles.

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.