



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MOTOR CARRIERS PROPERTY TAX RETURN
For the year January 1 - December 31, 2008
INSTRUCTIONS ON THE BACK OF RETURN

Make Checks Payable to SCDOR.

Mail To: SC Department of Revenue, MC Property Tax, Columbia, SC 29214-0139

FOR OFFICE USE ONLY
File Number
Period Covered
SSN/FEI *

* Tax returns cannot be processed without a Federal Identification Number or a Social Security Number

GLDC 34-2903

Table with 5 columns: A Number of Vehicles/Buses, B Year Purchased, C Purchase Price, D Multiplier, E Fair Market Value (Column C x Column D). Rows for years 2008 to 2001 and 2000 & Prior.

Total # of Vehicles/Buses, MAKE A COPY OF THIS RETURN FOR YOUR RECORDS. Use Black Ink Only, Total Fair Market Value

1. Total miles operated in SC (If all miles are in SC, see special note on the back of the return)
3. Total miles operated in all jurisdictions (Including SC) Attach copy of IFTA Report 1/08 - 12/08
4. Ratio of SC miles to total miles (Line 3 divided by Line 4) (Round off to 4 decimal places)
5. Value of vehicles or buses subject to SC property tax (Line 2 x Line 5)
6. Property Tax Due (Line 6 x 0.0226)
7. Tax Paid with Return (If timely filed by 6/30/09, may remit no less than 1/2 of the tax due on Line 7 with the remaining tax due by 12/31/09)
8. Penalty Due - Line 7 x 25% - The penalty is due for returns filed after 6/30/09 and/or for returns filed without payment of at least 1/2 of Line 7
9. Total Tax and Penalty Paid with Return (Line 8 plus Line 9)
10. Balance Due 12/31/09 (If the return was filed by 6/30/09 and 1/2 of the tax was paid, enter the remaining balance to be paid by 12/31/09). (Line 7 minus Line 8)

I certify that this return includes all vehicles required to be reported and is true, correct and complete to the best of my knowledge.

Taxpayer's Signature, Print Name, Phone Number, Date

* Failure to file Form PT-441 or pay Motor Carrier Property Tax will result in suspension of tag and driver's license.

INSTRUCTIONS FOR PT-441 MOTOR CARRIERS PROPERTY TAX RETURN

THIS RETURN MUST BE FILED BY 6/30/09

Motor Carrier is defined as: A person who owns, controls, operates, manages or leases a motor vehicle or bus for transportation of property or persons in intrastate or interstate commerce except for scheduled intercity bus service; and is either

- A) a South Carolina based International Registration Plan registrant; or,
- B) is owning or leasing real property within this State used directly in the transportation of freight or persons.

Motor Vehicle includes both motor propelled vehicles with a gross vehicle weight **greater than 26000** pounds and buses registered with a BC tag used for the transportation of persons for hire other than a taxi cab. **Property tax should be paid on any vehicle/bus owned as of December 31, 2008 regardless of whether the vehicle was registered with a tag or not or in use or not.**

Failure to file the motor carrier PT-441 or pay motor carrier property tax will result in suspension of tags and driver's license.

COLUMN A - Number of Vehicles/Buses: In column A list the number of vehicles/buses owned as of 12/31/08 by the year the vehicle was purchased listed in Column B.

COLUMN B - Year Purchased: The motor vehicles/buses required to be reported for the calendar year listed on the return should be accounted for in column A by the year the vehicle or bus was purchased.

COLUMN C - Purchase Price: Purchase Price means the original cost of the motor vehicle/bus upon purchase for income tax purposes, not to include taxes, interest, or cab customizing. All other furniture, fixtures and equipment should be reported on a business personal property return (PT-100) by each business location.

COLUMN D - Multiplier: This multiplier represents the taxable percentage of the purchase price after an allowance for depreciation.

COLUMN E - Fair Market Value: The fair market value for the purposes of this return is an amount calculated based on the amount listed for each year in Column C multiplied by the amount for that same year listed in Column D.

LINE 1 - Total # of Vehicles/Buses: Add the number of vehicles listed in Column A and enter the total.

LINE 2 - Total Fair Market Value: Add the amounts listed in Column E and enter the total.

Special Note: If all miles are traveled in South Carolina only or vehicle was parked in South Carolina, skip lines 3, 4, and 5. Enter the amount from line 2 on line 6. Line 2 and line 6 should be the same, continue to line 7 for further instructions.

LINE 3 - Total Miles Operated In SC: Enter the total mileage operated in SC for your fleet operating in SC during the 2008 calendar year. If all miles are in South Carolina see note above. When entering mileage do not use decimals, round to nearest whole mile.

LINE 4 - Total Miles Operated In All Jurisdictions: Enter the total mileage operated in all states including SC for your fleet operating in SC during the 2008 calendar year. When entering mileage do not use decimals, round to the nearest whole mile. **A copy of your IFTA report for periods 01/08 through 12/08 must be attached in order to claim out of state mileage.**

LINE 5 - Ratio of SC Miles to Total Miles: Divide Line 3 by Line 4 to determine the ratio. Round this figure to four decimal places. (Example: Line 3 = 17536 miles, Line 4 = 185623 miles, Line 5 = .0945)

LINE 6 - Value of Vehicles/Buses Subject to SC Property Tax: Multiply Line 2 by Line 5 to determine the value of the vehicles/buses subject to the property tax.

LINE 7 - Property Tax Due: Multiply Line 6 by 0.0226 to determine the property tax due. (Millage rate = .297)

LINE 8 - Tax Paid with Return: The law allows for a split payment of the tax if the return is filed by 6/30/09. If the return is timely filed by 6/30/09, you may pay 100% or no less than one-half (1/2) of the tax shown due on Line 7 and pay the remaining balance by 12/31/09. If the return is late (filed after 6/30/09), 100% of the tax due on Line 7 is required to be paid with the tax return along with a 25% penalty. See Line 9 for penalty information. If 100% of the tax due and the 25% penalty are not included with a late return, a bill for the balance due plus penalty will be issued. When penalty is applicable, the tax and penalty must be paid in full by cashier's check, money order or cash.

LINE 9 - Penalty Paid With Return: The 25% penalty is due if the return is not filed by 6/30/09 or if at least one-half (1/2) of the tax shown due on Line 7 is not remitted with the return no later than 6/30/09. The penalty is twenty-five (25%) of the amount shown due on Line 7.

LINE 10 - Total Tax and Penalty Paid With Return: Add Line 8 and Line 9. When penalty is applicable, the tax and penalty must be paid in full by cashier's check, money order or cash.

LINE 11 - Balance Tax Due: **FOR TIMELY FILED RETURNS ONLY.** If a timely return was filed and one-half (1/2) of the tax owed on Line 7 was remitted, you will be required to remit the balance due by 12/31/09. Subtract Line 8 from Line 7 and enter the remaining amount due on Line 11. **The balance is due no later than 12/31/09**, payments received after this date will be assessed penalty.

For assistance completing the tax return, call Motor Carrier Office Audit at (803) 898-5222.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 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.

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

**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 2008 is due by June 30, 2009. The return should include all vehicles 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, 2008. Property tax is due on any vehicle owned or leased as of December 31, 2008 even if the vehicle did not have a tag or was not in use. All vehicles owned as of December 31, 2008 should be reported on this tax return. Do not include vehicles purchased in 2009. All returns are subject to audit by the Department of Revenue. **Failure to file the form PT-441 or pay motor carrier property tax will result in suspension of tags and driver's license.**

Please use Black Ink only when completing the form 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 (SSN)

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 and 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 2007. 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 returned indicating across the top of the return the file number that you filed under.**

Line 4 Mileage

If you claim out of state mileage you must attach a copy of your IFTA report. If you are leased on to a company you must send in vehicle, driver and mileage verification on the letterhead from the company you are leased onto with a contact person's name and number. Driver information must include name, address and social security number. Vehicle information must include year, make, model and VIN. Mileage information must include South Carolina mileage and total miles driven in all jurisdictions.

Vehicle Sold

If the vehicle(s) have been sold on or prior to December 31, 2008 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 2009 the property tax for tax year 2008 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, 2008, you will need to attach written confirmation from the financial institution as to the day the vehicle was picked up and when they regained possession of the vehicle. If the vehicle was repossessed after December 31, 2008, the return and payment for 2008 are still due.

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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.

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, 2009 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, 2009.**

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.

Make all checks, cashiers checks and money orders payable to the SC Department of Revenue.

Telephone Number

For assistance call (803) 898-5222

Mailing Address

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