Research & Development Sales/Use Tax Exemption Form

Document Reference Number (purchase requisition/order, invoice, if applicable): __________

Index to be charged: __________

Location of equipment (building, room number) _________________

Describe purchase and R&D activity for which the equipment will be used (attach documentation if not enough space provided): ________________________________

To qualify for the sales exemption, the following questions MUST be answered YES. (Check answer)

1. More than 50% of total use will be directly for research and development?
   ___ YES ___ NO
   (If the answer is NO, STOP HERE, the purchase does NOT qualify for exemption)

2. The equipment/machine meets the description of SC Code 12-36-2120(56) below?
   ___ YES ___ NO
   (If the answer is NO, STOP HERE, the purchase does NOT qualify for exemption)

Will the machine be used in the experimental or laboratory sense to create (select one below)
   ___ A new product   ___ A new use for an existing product, or   ___ A new technique or process
   (If not this purchase does NOT qualify)

For the purpose of S.C. Code 12-36-2120(56) below, will the machine be used primarily for administrative and teaching purpose (more than 50%)? YES/NO

SC Code 12-36-2120(56): Machines used in research and development. “Machines” includes, machines and parts of machines, attachments, and replacements which are used or manufactured for use on or in the operation of the machines, which are necessary to the operation of the machines, and which are customarily used in that way. “Machines used in research and development” means machines used directly and primarily in research and development, in the experimental or laboratory sense, of new products, new uses for existing products, or improvement of existing products.
By signing below, the purchaser, the department chair, and dean attest to the authenticity of the above statement(s). In the event the S.C. Department of Revenue determines at a later date the machine does not qualify for the tax exemption in accordance with S.C code 12-36-2120(56), the department shall be liable for any tax, penalty and interest as determined by the audit finding(s).

I hereby certify that I have answered the questions accurately.

_________________________  ______________________  ____________________
Name of Purchaser/PI       Purchaser/PI Signature       Email address

_________________________  ______________________  ____________________
Name of Dept. Chair        Dept. Chair’s Signature     Date

_________________________  ______________________  ____________________
Name of Dean               Dean’s Signature             Date

Completed forms should be submitted to Accounts Payable in the Controller’s Office.