

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

Index to be charged:

Location of equipment (building and 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 tax exemption, all of the following questions **MUST** all be answered **YES**.

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 South Carolina Code of Laws section 12-36-2120(56)-**Exemptions from Sales Tax** (definition below)?

YES NO

(If the answer is NO, STOP HERE, the purchase does NOT qualify for sales tax exemption)

3. Will the machine be used in the experimental or laboratory sense to create (select one)?

A new product;

A new use for an existing product; or

An improvement of an existing product

(If not, this purchase does NOT qualify for exemption)

For the purpose of South Carolina Code of Laws section 12-36-2120(56), defined below, will the machine be used primarily for administrative and teaching purpose (more than 50%)?

YES NO

South Carolina Code of Laws section 12-36-2120(56)-*Exemptions from Sales Tax*: 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 South Carolina Department of Revenue determines, at a later date, that the machine does not qualify for the tax exemption in accordance with South Carolina Code of Laws 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** _____ Signature Email address

Name of **Department Chair** _____ Signature Date

Name of **Dean** _____ Signature Date

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