

University of South Carolina

Machine(s) used in research and development  
Request for sales and use tax exemption

Introduction: While the University of South Carolina is not a tax exempt entity, S. C. Code Section 12-36-2120(56) allows an exemption from sales tax for machines used in research and development. Machines include parts, attachments, and replacements which are necessary to the operation of the machine.

1. Name of research and development machine to be purchased:

2. Will the machine be 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? **Yes or No (select one).**

3. If marked "yes", please complete the below information. If marked "no", the machine will not qualify for the tax exemption (normal tax rate will apply).

(A) Please specify the new product you created from your research. Please provide the detail in simple terms (refer to the attached Q & A guide for assistance).

New product name:  
Product use:

(B) Please specify the new use (s) or improvement (s) to the existing product and how your research will improve the product.

Name existing product:  
New or improved use:

**By signing the below, the purchaser, the department chair and/or 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 code section 12-36-2120(56), the department shall be liable for any additional tax, penalty and interest as determined by the audit finding(s).**

\_\_\_\_\_  
Printed name of purchaser (telephone)

\_\_\_\_\_  
Signature of purchaser

\_\_\_\_\_  
Signature of Chair (if applicable)

\_\_\_\_\_  
Signature of Dean (if applicable)

\_\_\_\_\_  
Controller/or Tax Manager

\_\_\_\_\_  
Purchasing-purchase order number