



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPLICATION FOR PLUG-IN  
HYBRID VEHICLE CREDIT**

Name As Shown On Tax Return

SSN or FEIN

Mailing Address

Contact Person

Street

Contact Person's Title

City County State ZIP

Telephone Number

Physical Address

( )

Fax Number

Street

( )

Email

City County State ZIP

1. \_\_\_\_\_  
Make, model, model year, and any other appropriate identifiers of the motor vehicle
2. Enter the amount of tentative credit (See our website [www.sctax.org](http://www.sctax.org) for this amount.). ..... 2. \$ \_\_\_\_\_

Date

Signature of Taxpayer or Officer

**Mail To: SC Department of Revenue  
Research and Review  
Columbia, SC 29214-0019**

Printed Name of Taxpayer or Officer

Title, If Applicable

**OR**

**Email a scanned PDF of TC-48A and the bill of sale to [taxtech@sctax.org](mailto:taxtech@sctax.org)**

**IMPORTANT:** You must include a copy of the **bill of sale**.  
Total credits for all taxpayers for a calendar year are **limited to \$200,000**.  
Applications will be approved on a **first-come, first-served** basis.  
Go to [www.sctax.org](http://www.sctax.org) for a list of certified vehicles and the balance of remaining credit.

**General Information**

For tax years beginning in 2012 and before 2017, a taxpayer may claim a nonrefundable credit against individual or corporate income tax for an in-state purchase or lease of a new plug-in hybrid vehicle made on or after July 1, 2012.

The credit is \$667 for a qualifying vehicle having at least 4 kilowatt hours of battery capacity, plus \$111 for each additional kilowatt hour of battery capacity, not to exceed a maximum credit of \$2,000. The vehicle manufacturer, or domestic distributor of a foreign vehicle manufacturer, must complete TC-48C and send it to the Department of Revenue to certify any eligible vehicle and its credit amount.

Any taxpayer seeking to claim the credit must complete this application form and submit it to the department. The total

credits earned in a calendar year must not exceed \$200,000. Credits will be awarded among eligible claimants on a first-come, first-served basis, as determined by the department.

The Department will then notify each taxpayer of the amount of credit allowed. Any unused part of the actual credit awarded by the Department can be carried forward for five years.

### **QUALIFIED PLUG-IN HYBRID VEHICLES**

A plug-in hybrid vehicle is a vehicle that:

- (1) shares the same benefits as an internal combustion and electric engine with an all-electric range of no less than nine miles;
- (2) has four or more wheels;
- (3) draws propulsion using a traction battery;
- (4) has at least four kilowatt hours of battery capacity; and
- (5) uses an external source of energy to recharge the battery.

A qualified plug-in hybrid vehicle also must be manufactured primarily for use on public streets, roads, and highways.

Low- and medium-speed vehicles **DO NOT QUALIFY** for credit:

- Low-speed vehicles are vehicles capable of a speed of at least 20 but not more than 25 miles per hour, used primarily for short trips and recreational purposes, and having safety equipment such as lights, reflectors, mirrors, parking brake, windshield, and safety belts.
- Medium-speed vehicles are vehicles capable of a speed of at least 30 but not more than 46 miles per hour and having safety equipment such as lights, reflectors, mirrors, parking brake, windshield, and safety belts.

### **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.