



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**MANUFACTURER'S CERTIFICATION
OF PLUG-IN HYBRID VEHICLE**

SC SCH.TC-48C

(Rev. 7/5/12)

3573

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(1) The name, address, and Federal Employer Identification Number (FEIN) of the certifying entity:

Manufacturer's Name FEIN

Mailing Address, City, State, and ZIP

Physical Address, City, State, and ZIP

(2) The make, model, model year, and any other appropriate identifiers of the motor vehicle:

Make, Model, Model Year, and any other appropriate identifier

(3) Manufacturer certifies the following:

- The vehicle shares the same benefits as an internal combustion and electric engine with an all-electric range of no less than nine miles.
- The vehicle has four or more wheels.
- The vehicle draws propulsion using a traction battery.
- The statement that the vehicle has at least 4 kilowatt hours of battery capacity.
- The vehicle is or was manufactured primarily for use on public streets, roads, and highways.
- The vehicle is not classified as a low or medium speed vehicle as explained below.

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.

(4) The amount of the credit for the vehicle is as follows (showing computations):

| | | |
|---------------------------|-----------|--|
| Total battery: | | kWh |
| Base credit: | \$ 667.00 | must be at least 4 kWh |
| Additional credit: | \$ | \$111.00 times (total number of kWh - 4 kWh) |
| Total credit: | \$ | Maximum credit allowed is \$2,000.00 |

I declare that the information contained in this certification is true, correct, and complete.

Signature of Manufacturer's Representative

Name of Manufacturer's Representative

Title

Company

Send one completed TC-48C certification form for each model and model year to the Department of Revenue.

EMAIL TO: taxtech@sctax.org

OR

MAIL TO: SC DEPARTMENT OF REVENUE
PLUG-IN HYBRID VEHICLE CERTIFICATION
COLUMBIA SC 29214-0019

Purpose of Form

For tax years beginning in 2012 and before 2017, S.C. Code Ann. § 12-6-3376 allows a taxpayer to claim a nonrefundable credit against individual or corporate income tax for an in-state purchase or lease, made on or after July 1, 2012, of a new qualified plug-in hybrid vehicle.

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.

In order for the taxpayer to claim the credit, this form must be completed by the vehicle manufacturer. If the vehicle manufacturer is foreign, this form may instead be completed by the vehicle manufacturer's domestic distributor.

It is not necessary to provide any certification to the taxpayer. The department will provide a link on its website www.sctax.org showing a list of qualifying plug-in hybrid vehicles by make, model, and model year and the amount of credit that remains available for the calendar year.