

## Quick Facts

- The return is due four months after the taxpayer's accounting closing period.
- Payment is not due at the time of filing.
- All payments for Business Personal Property Tax are handled through the county.

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## Quick Resources

- [www.sctax.org](http://www.sctax.org)
- [www.scbos.sc.gov](http://www.scbos.sc.gov)



## Failure to File a Return

If a return is not filed, the Department of Revenue will provide estimated figures to the county for billing purposes. (Section 12-37-800)



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## South Carolina Department of Revenue

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South Carolina  
Department of  
Revenue

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**Business  
Personal  
Property Tax**



Phone: 803-898-5222

## Business Personal Property Tax Overview

Business Personal Property Tax is a tax on the furniture, fixtures, and equipment that are owned and used by a business. Any assets that are depreciated on the business' income tax return should be reported on the Business Personal Property Tax Return. The Business Personal Property Tax Return is filed electronically to the South Carolina Department of Revenue using South Carolina Business One Stop (SCBOS, [www.scbos.sc.gov](http://www.scbos.sc.gov)). (Section 12-37-970)



On the return, the business owner reports the total cost of the assets, the income tax depreciation, and the net depreciated value.

An assessed value is then sent to the county in which the business is located.

The county will send a Business Personal Property Tax notice after September 1. The payment is due on or before the following January 15th of each year.

## How to File

The Business Personal Property Tax Return can be filed electronically on the South Carolina Business One Stop website ([www.scbos.sc.gov](http://www.scbos.sc.gov)).



### *Filing Requirement*

All required businesses must file a Business Personal Property Tax Return four months after their accounting closing period.

### *Reporting Assets*

Assets reported on the business' income tax return are required to be reported on the Business Personal Property Tax return.

### *Filing Amended Returns*

Amended returns need to be filed by paper on the PT-100 form with a letter of explanation attached. An amended return may be filed within three years from the date the original return was filed or due to be filed, whichever is later. (Section 12-54-85)

### *Filing Final Returns*

When a business closes, the business owner will need to file a final return to close the Business Personal Property Tax account. Closing the business can be done by paper on the PT-100 form or online at [www.scbos.sc.gov](http://www.scbos.sc.gov).

## Electronic Filing

To file the Business Personal Property Tax Return electronically, visit [www.scbos.sc.gov](http://www.scbos.sc.gov).

If a taxpayer already uses SCBOS to file for other taxes (i.e. Sales and Use Tax), the same user name and password can be used to file the Business Personal Property Tax Return.

After filing online, the taxpayer will be given an Official Receipt to print, and this is the taxpayer's proof of filing. A copy should be kept for the taxpayer's records.

### *For Tax Preparers*

A tax preparer may set up one user name and password to file all clients' returns electronically.

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## Tax Year and Accounting Closing Period

The tax year on a Business Personal Property Tax return references the year the personal property bill is originally mailed.

The accounting closing period refers to the business' year end in which the accounting books are closed for income tax purposes. (Section 12-37-970)