

Winthrop University

Machine(s) Used in Research and Development Request for Sales and Use Tax Exemption

While Winthrop University 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.

I. 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 information below. If marked "No", the machine will not qualify for the tax exemption and the normal tax rate will apply.

(A) What does this machine do, generally?

(B) What new products, new uses for existing products, or improvements for existing products will this machine be expected to develop?

By signing below, the purchaser, the department chair and dean attest to the authenticity of the above statements, including any accompanying documents. In the event that the South Carolina Department of Revenue determines at a later date that this 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 Department of Revenue.

Printed name and telephone of purchaser

Signature of purchaser

Purchase Order Number / Vendor

Cost of Equipment

Signature of Chair

Signature of Dean

Associate Dean for Research

Finance Area Representative