

# Research & Development Sales/Use Tax Exemption Form

(To be completed by person authorized to commit funds)

Purchase requisition number (if applicable) \_\_\_\_\_

Description of purchase: \_\_\_\_\_

\_\_\_\_\_

Brief description of R&D activity for which the equipment will be used: \_\_\_\_\_

\_\_\_\_\_

Location of equipment: (building, room number) \_\_\_\_\_

To qualify for the sales tax exemption, both of the following questions MUST be answered YES.  
(circle answer)

**1. More than 50% of total use will be directly for research and development?** Yes / No  
(If the answer is NO, STOP HERE, the purchase does NOT qualify for the exemption.)

**2. The equipment (machine) meets the description of SC Code 12-36-2120(56) below?** Yes / No  
(If the answer is NO, STOP HERE, the purchase does NOT qualify for the exemption.)

*SC Code 12-36-2120(56): Machines used in research and development. "Machines" includes machines and parts of machines, attachments, and replacements which are used or manufactured for use on or in the operation of the machines, which are necessary to the operation of the machines, and which are customarily used in that way. "Machines used in research and development" means machines 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.*

I hereby certify that I have answered the questions above accurately to the best of my ability

Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

**(Please forward a copy of the completed and approved form to Procurement Services)  
(Retain a copy with the purchase documentation)**