

# **PICKENS COUNTY AUDITOR**

**222 McDaniel Avenue B-7**

**Pickens SC 29671**



Dear Taxpayer:

The South Carolina Department of Revenue (SCDOR) and Pickens County have agreed that the SCDOR will begin processing all Pickens County Rental Returns as Business Personal Property (BPP) effective for tax year 2024. You will now file with the SCDOR using their online tax portal, MyDORWAY.

## **What You Need to Do**

To determine if you need to file a BPP return, please answer the questions below by circling *yes* or *no*.

- |   |     |    |
|---|-----|----|
| 1. Is the property referenced above rented? <i>(If yes, answer question 2 as well.)</i> | YES | NO |
| 2. Do you provide appliances or furniture in your rental?                               | YES | NO |

If you answered *yes* to question 1, you are required to file a BPP return. See the steps below to file a return with the SCDOR. If you answered *no* to question 1, **sign the form PT-100 on the back of this letter and email a scanned copy (front and back) to [bpp@dor.sc.gov](mailto:bpp@dor.sc.gov)** or mail it to SCDOR, BPP, Columbia, SC 29214-0710.

## **How to File with the SCDOR**

- Visit [dor.sc.gov/BPP](http://dor.sc.gov/BPP) to register your rental business using MyDORWAY
- Following registration, the SCDOR will mail you a notice containing important access information to manage your rental BPP account and file your rental BPP return using MyDORWAY
- If you use a tax preparer, send a copy of the SCDOR letter to them so they can manage your BPP account and file your BPP return.
- If you'd prefer to file the return by paper, **complete the form (PT-100) on the back of this letter and mail a copy (front and back) to SCDOR, BPP, Columbia, SC 29214-0710.**

## **Additional Information**

- For tax year 2024, your return is due to the SCDOR by April 30, 2024.
- Please do not include the value of the real estate. You only need to value the appliances and/or furniture.
- If you answer *yes* to question 1, but do not depreciate the appliances and furniture you may file a zero return.
- Your property will continue to be assessed at the same 10.5% rate used by Pickens County.
- Bills and payments will continue to be administered by Pickens County.

For questions related to the new filing process, please contact the SCDOR at [bpp@dor.sc.gov](mailto:bpp@dor.sc.gov) or 803-898-7700. Other questions may be directed to the Pickens County Auditor's Office 864-898-5895.



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**BUSINESS PERSONAL PROPERTY RETURN**

All Business Personal Property returns should be submitted using our free online tax portal, MyDORWAY, available at **MyDORWAY.dor.sc.gov**. BPP returns filed by paper are more likely to contain errors and can result in delayed processing times. Get started at **dor.sc.gov/MyDORWAY-signup**.

Tax Year	Accounting closing period (MM/DD/YYYY)	FEIN	SSN	File number	NAICS code	Number of locations in SC
Owner name			Business name			
Mailing address (number and street or PO box)			City	State	Zip code	Is this a new address? <input type="checkbox"/> Yes <input type="checkbox"/> No
Type of ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership (attach list of partners) <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Other _____ If filing as LLC or LLP: Incorporation date _____ State of incorporation _____						
Account status <input type="checkbox"/> Initial <input type="checkbox"/> Existing <input type="checkbox"/> Final If final, date business closed _____		Return type <input type="checkbox"/> Annual <input type="checkbox"/> Amended <input type="checkbox"/> Return due to changes in accounting closing period		Business category <input type="checkbox"/> Retail <input type="checkbox"/> Service <input type="checkbox"/> Rental <input type="checkbox"/> Other _____		
Do you lease equipment <b>to</b> another company? <input type="checkbox"/> Yes <input type="checkbox"/> No			Do you lease equipment <b>from</b> another company? If yes, attach a list of lessors and their addresses. <input type="checkbox"/> Yes <input type="checkbox"/> No			

Reference ID (enter <b>NEW</b> if new location)	Retail License number	Location county	Location name		
Location physical street address ( <b>no PO box</b> )		Location city	State <b>SC</b>	Zip code	
Location start date	Location end date (enter <b>NONE</b> if open)	1. Total acquisition cost		▶ 1. \$	.00
If you entered a location end date above, choose one: <input type="checkbox"/> Closed <input type="checkbox"/> Moved <input type="checkbox"/> Sold		2. Less: SC Income Tax depreciation		▶ 2. \$	.00
If moved, enter new address. If sold, enter buyer name and address		3. Net depreciated value		▶ 3. \$	.00

Reference ID (enter <b>NEW</b> if new location)	Retail License number	Location county	Location name		
Location physical street address ( <b>no PO box</b> )		Location city	State <b>SC</b>	Zip code	
Location start date	Location end date (enter <b>NONE</b> if open)	1. Total acquisition cost		▶ 1. \$	.00
If you entered a location end date above, choose one: <input type="checkbox"/> Closed <input type="checkbox"/> Moved <input type="checkbox"/> Sold		2. Less: SC Income Tax depreciation		▶ 2. \$	.00
If moved, enter new address. If sold, enter buyer name and address		3. Net depreciated value		▶ 3. \$	.00

I hereby certify that I have examined this return and, to the best of my knowledge and belief, it is true and accurate.

**Owner/officer information**

Signature	Printed name	Title	Email	Date
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**Accountant information**

Signature	Printed name	Phone	Email	Date
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Mail to: SCDOR, Property Division, Columbia, SC 29214-0301. This return cannot be processed without owner/officer signature. For more information about Business Personal Property Tax, visit **dor.sc.gov/bpp**.