



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**MOTOR FUEL SUPPLIERS MONTHLY
USER FEE AND FEE CALCULATION**

L-2119

(Rev. 12/18/07)
4207

Mail to: South Carolina Department of Revenue, Motor Fuel Reports, Columbia, SC 29214-0132.

EFT

| | |
|---------------------------|----------------|
| SUPPLIER NAME AND ADDRESS | License Number |
| | FEI Number |
| | Period Covered |

USER FEE AND OTHER APPLICABLE FEE CALCULATIONS

| | | |
|-----|---|-----------|
| 1. | Gasoline User Fee Collected | |
| 2. | Less Tare Allowance | |
| 3. | Less Administration Allowance | |
| 4. | Less Credit | |
| 5. | Net Gasoline User Fee Due | ▶ |
| 6. | Penalty | ▶ |
| 7. | Interest | ▶ |
| 8. | Total Gasoline User Fee Due | ▶ 34-2301 |
| 9. | Special Fuels User Fee Collected | |
| 10. | Less Tare Allowance | |
| 11. | Less Administration Allowance | |
| 12. | Less Credit | |
| 13. | Net Special Fuels User Fee Due | ▶ |
| 14. | Penalty | ▶ |
| 15. | Interest | ▶ |
| 16. | Total Special Fuels User Fee Due | ▶ 34-2101 |
| 17. | Inspection Fees Collected | |
| 18. | Less Credit | |
| 19. | Penalty | ▶ |
| 20. | Interest | ▶ |
| 21. | Total Inspection Fees Due | ▶ 34-2314 |
| 22. | Environmental Impact Fees Collected | |
| 23. | Less Credit | |
| 24. | Penalty | ▶ |
| 25. | Interest | ▶ |
| 26. | Total Environmental Impact Fees Due | ▶ 34-2312 |
| 27. | Total Fees Due, Plus Penalty and Interest (Add lines 8, 16, 21 and 26) | ▶ |

SUPPLIER MONTHLY REPORT INSTRUCTIONS

Provide all information requested on the user fee report.

DUE DATE - The report is due on the 22nd of the next month.

LINE 1 - STATE DIVERSION CORRECTIONS (L-2102, Schedule II)

Enter the total number of gallons for destination state diversion corrections. If the total is a negative figure, enter the number in parenthesis.

LINE 2 - GALLONS RECEIVED USER FEE PAID (L-2122, Schedule I)

Enter the number of gallons received user fee paid from all terminals.

LINE 3 - GALLONS REMOVED USER FEE FREE FOR IMPORT BY IMPORTER (L-2103, SCHEDULE 5-E)

Use this column only if you did not make the election to become an Elective Supplier. Enter the total number of gallons removed from terminals located outside of SC for import by licensed importers into SC.

LINE 4 - GALLONS REMOVED FOR EXPORT - DESTINATION STATE TAX COLLECTED (L-2103, SCHEDULE 7-A)

Enter the total number of gallons removed for export from a South Carolina terminal with the destination state tax collected.

LINE 5 - GALLONS REMOVED FOR EXPORT - DESTINATION STATE TAX EXEMPT (L-2103, SCHEDULE 7-B)

This line is only applicable to dyed fuels, blending components and kerosene at this time.

LINE 6 - TOTAL GALLONS REMOVED FOR EXPORT - (LINE 4 + LINE 5)

Add gallons removed for export - destination state tax collected (Lines 4) and gallons removed for export - destination state tax exempt (Line 5) to calculate the total gallons of motor fuel exported from SC.

LINE 7 - GALLONS REMOVED FOR SALES TO THE US GOVERNMENT (L-2103, SCHEDULE 8)

Enter the number of gallons removed and sold to the US Government.

LINE 8 - GALLONS REMOVED FOR SALE TO STATE OWNED VEHICLES USED IN THE PUPIL TRANSPORTATION PROGRAM (L-2103, SCHEDULE 9-C)

Enter the number of gallons removed and sold for use in state owned school buses and service vehicles used in the pupil transportation program.

LINE 9 - GALLONS REMOVED FOR AVIATION USE (AVIATION FUELS ONLY) (L-2103, SCHEDULE 10-B)

Enter the number of gallons removed and sold as aviation fuels for aviation use.

LINE 10 - GALLONS REMOVED FOR OTHER EXEMPT SALES (L-2103, SCHEDULE 10-G)

Enter the number of gallons removed for other exempt sales not covered under another schedule. This schedule does not include dyed fuel removals. Please attach an explanation to the schedule for these sales.

LINE 11 - TOTAL GALLONS REMOVED FOR EXEMPT SALES (TOTAL OF LINES 7 THROUGH 10)

Add gallons removed for US Government sales (Line 7), gallons removed for sale to the SC Department of Education school bus transportation program (Line 8), gallons removed for aviation use (Line 9) and gallons removed for other exempt sales (Line 10) to calculate the total gallons sold for exempt use.

LINE 12 - GALLONS REMOVED DYED FUELS (L-2103, SCHEDULE 6-F)

Enter the number of gallons removed of dyed diesel and heating fuels.

LINE 13 - TOTAL GALLONS EXEMPT FROM USER FEE (LINE 11 + LINE 12)

Add the total gallons removed for exempt sales (Line 11) and the gallons removed dyed fuels (Line 12) to calculate to total number of gallons exempt from the South Carolina motor fuel user fee.

LINE 14 - GALLONS REMOVED SUBJECT TO USER FEE - NON-ELIGIBLE PURCHASER (L-2103, SCHEDULE 5-A)

Enter the number of gallons removed and sold to a person that does not have Eligible Purchaser status with the South Carolina Department of Revenue.

LINE 15 - GALLONS REMOVED SUBJECT TO USER FEE SALE - ELIGIBLE PURCHASER (L-2103, SCHEDULE 5-C)

Enter the number of gallons removed and sold to a person who has been granted Eligible Purchaser status with the South Carolina Department of Revenue.

LINE 16 -

GALLONS REMOVED USER FEE PAID FOR IMPORT BY IMPORTER (L-2103, SCHEDULE 5-E)

Enter the number of gallons removed and sold to a licensed importer for import into SC on which the SC motor fuel user fee was charged.

LINE 17 - GALLONS REMOVED USER FEE PAID FOR EXPORT BY EXPORTER (L-2103, SCHEDULE 5-H)

Enter the number of gallons removed and sold to a person licensed as an exporter with a destination listed other than SC on which the SC motor fuel user fee was accrued or paid. (This line is not applicable in most circumstances.)

LINE 18 - TOTAL GALLONS REMOVED SOUTH CAROLINA USER FEE PAID (TOTAL OF LINES 14 THROUGH 17)

Add gallons removed subject to user fee - non-eligible purchasers (Line 14), gallons removed subject to user fee - eligible purchasers (Line 15), gallons removed user fee paid for import by importer (Line 16), and gallons removed user fee paid for export by exporter (Line 17) to calculate the total number of gallons removed with the South Carolina motor fuel user fee paid.

LINE 19 - TOTAL GALLONS REMOVED SUBJECT TO USER FEE (LINE 18 + LINE 1 - LINE 2 - Line 3)

Add the total gallons removed South Carolina user fee paid (Line 18) with the number of gallons for destination state diversion corrections (Line 1). Subtract the gallons received South Carolina user fee paid (Line 2) to calculate the total number of gallons subject to user fee removed for South Carolina destinations. Then subtract the gallons user fee free for import by importer (Line 3) to show the total number of gallons removed from terminal located outside of South Carolina for import by licensed importers into South Carolina.

LINE 20 - TOTAL GALLONS REMOVED (LINE 13 + LINE 18 + LINE 1 - LINE 2 -LINE 3 - Line 7)

Total the total gallons exempt from user fee (Line 13), the total gallons removed South Carolina user fee paid (Line 18) and the total number of gallons for destination state diversion corrections (Line 1). Then subtract the gallons received user fee paid (Line 2) the gallons removed user fee free for import by importer (Line 3) and the gallons delivered to the US Government (Line 7) from the total above to calculate the total gallons removed for South Carolina destinations.

**INSTRUCTIONS FOR L-2119 - SUPPLIERS MONTHLY USER FEE AND OTHER
APPLICABLE FEE CALCULATION** (Rev. 5/23/07)

USER FEE DUE - LINES 1 AND 9

- LINE 1** Multiply the number of gallons of gasoline from line 19 on the user fee report by 0.16 to calculate the gasoline user fee due.
- LINE 9** Total the number of gallons from the remaining columns on line 19 and multiply the total by 0.16 to calculate the special fuels user fee due.

LESS TARE ALLOWANCE - LINES 2 AND 10

- LINE 2** **(Total of lines 2 and 10 must not exceed \$2,000.00)**
Multiply the gasoline gallons on line 14 of the user fee report by 0.00424 to calculate the gasoline tare allowance. If the gasoline tare allowance exceeds \$2,000.00, enter \$2,000.00 on Line 2 and zero on Line 10. If the gasoline tare allowance is less than \$2,000.00, enter the amount calculated on Line 2 and calculate the special fuel tare allowance for Line 10.
- LINE 10** Total the remaining gallons on Line 14 of the user fee report and multiply by 0.00424 to calculate the special fuel tare allowance. If Line 2 was \$2,000.00 enter zero on Line 10. If Line 2 was less than \$2,000.00, enter the appropriate amount on Line 10. The total of Line 2 and Line 10 must not exceed \$2,000.00.

LESS ADMINISTRATION ALLOWANCE - LINES 3 AND 11

- LINE 3** Multiply Line 1 (Gasoline User Fee Collected) by 0.001 to calculate the administrative allowance for special fuels user fee.
- LINE 11** Multiply Line 9 (Special Fuels User Fee Collected) by 0.001 to calculate the administrative allowance for special fuels user fee.

LESS CREDIT - LINES 4, 12, 18, AND 24

Enter any amounts for which you are taking credit for user fees or other applicable fees paid. You must attach an explanation for the credit.

NET USER FEE DUE - LINES 5 AND 13

Calculate the net user fee amounts due by subtracting the tare allowance (Lines 2 and 10), the administrative allowance (Lines 3 and 11) and the credit amount (Lines 4 and 12) from the user fee due amount (Lines 1 and 9).

INSPECTION FEES DUE - LINE 17

Total the gallons for all product types listed on Line 20 of the user fee report and multiply by 0.0025.

ENVIRONMENTAL IMPACT FEES DUE - LINE 22

Total the gallons for all product types listed on Line 20 of the user fee report and multiply by 0.0050.

PENALTY - LINES 6, 14, 19 AND 24

INTEREST - LINES 7, 15, 20 AND 25

TOTALS DUE - LINES 8, 16, 21 AND 26

Add any penalty (Lines 6, 14, 19, and 24) and interest due (Lines 7, 15, 20, 25) to the user fees and other applicable fees calculated (Lines 5, 13, 17, 22) and enter the total user fee/other applicable fee plus penalty and interest.

TOTAL USER FEE AND OTHER APPLICABLE FEES DUE - LINE 27

Add the total due lines together (Lines 8, 16, 21, 26) to calculate the total payment to be made with the user fee report.

To assist in the calculation of penalty and interest, please visit our website at www.sctax.org. If you have any questions or need additional information, please call this office at (803) 896-1990.

MAIL TO: SC Department of Revenue, Motor Fuel Reports, Columbia, SC 29214-0132.

INSTRUCTIONS FOR L-2122
SUPPLIER SCHEDULE OF USER FEE PAID PURCHASES

GENERAL INFORMATION - Use this schedule to report user fee paid purchases from other suppliers. Prepare a schedule for each product type listed in order by supplier.

COLUMN 1 & 2 - CARRIER

Enter the name of the company that transported the product from the terminal and the federal identification number if available.

COLUMN 3 - MODE OF TRANSPORT

Enter the mode of transport from the terminal. Use one of the following:

| | | |
|----------------------|---------------------|-----------|
| J = Truck | R = Rail | B = Barge |
| S = Ship | PL = Pipeline | |
| BA = Book Adjustment | ST = Stock Transfer | |

COLUMN 4 - POINT OF ORIGIN/DESTINATION

Enter the name of the state of origin and destination (abbreviations are acceptable).

COLUMN 5 & 6 - SUPPLIER

Enter the name of the company that sold the product and the federal identification number if available.

COLUMN 7 - DATE RECEIVED

Enter the date the product was shipped from the terminal.

COLUMN 8 - DOCUMENT NUMBER

Enter the identifying number from the document issued at the terminal where the product was removed over the rack.

COLUMN 9 - NET GALLONS

Enter the net amount of gallons withdrawn from the terminal.

COLUMN 10 - GROSS GALLONS

Enter the gross amount of gallons withdrawn from the terminal.

COLUMN 11 - BILLED GALLONS

Enter the number of gallons billed to you. (Should be the same as either the net gallons or gross gallons.) The total from Column 11 will be the amount you need to enter on Line 2 of L-2119.