



STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
**MOTOR FUEL OCCASIONAL IMPORTERS
 MONTHLY REPORT**

L-2107
 (Rev. 12/21/07)
 4195

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

EFT The Report is Due on the 22nd of the Next Month.

Occasional Importer Name and Address	License Number
	FEI Number
	Period Covered

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

	Description	Sch	Gasoline	Low Sulfur Diesel Fuel	High Sulfur Diesel Fuel	Kerosene	Aviation Gasoline	Jet Fuel	Blending Components
1	Gallons Received User Fee/Other Applicable Fees Paid	1-A							
2	Gallons Imported User Fee/Other Applicable Fees Paid on Payment Voucher	1-C							
3	Total Gallons Received User Fee/Other Applicable Fees Paid	CALC							
4	Gallons Imported User Fee/Other Applicable Fees Free by Tankwagon	3-A							
5	Totals Gallons Received	CALC							
6	Gallons Sold - Dyed Fuel	6-F							
7	Gallons Sold to US Government	8							
8	Gallons Sold to SC Dept of Educ School Buses	9-C							
9	Gallons Sold - Other Exempt Sales	10							
10	Total Gallons Sold - Exempt Sales	CALC							
11	Gallons Sold Subject to User Fee (Line 5 - Line 10)	CALC							
12	Net Gallons Sold Subject to User Fee (Line 11 - Line 3)	CALC							
13	Gallons Subject to Other Applicable Fees (Line 4 - Line 7)	CALC							
14	Motor Fuel User Fees Due (Line 12 x \$ 0.16)	CALC							
15	Tare Allowance (Line 11 x \$.00424)	CALC							

Penalties - Failure to file a return will result in a penalty of five percent (5%) for the first month plus five percent (5%) for each additional month not to exceed a total of twenty-five percent (25%). Failure to pay will result in penalties of one half of one percent (.5%) per month not to exceed twenty-five percent (25%). Other penalties may apply.

Interest - Interest on all overdue accounts will be assessed at the rate provided under Sections 6621 and 6622 of the Internal Revenue Code. Rates will change quarterly depending on the prime rate. In addition, interest will be compounded daily.

I hereby certify that the information contained in this report (including all attachments) has been examined by me and to the best of my knowledge, is true, correct and a complete return.

Name: _____ (Signature)

Phone No.: _____ Date: _____

INSTRUCTIONS FOR L-2107 (Rev. 6/11/07)
OCCASIONAL IMPORTERS' MONTHLY REPORT

Provide all information requested on the user fee report.

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

LINE 1 - GALLONS RECEIVED USER FEE - OTHER APPLICABLE FEES PAID - (L-2108, SCHEDULE 1-A)

Enter the number of gallons received user fee - fee paid from a South Carolina terminal.

LINE 2 -GALLONS IMPORTED USER FEE - OTHER APPLICABLE FEES PAID ON PAYMENT VOUCHER (L-2108, SCHEDULE 1-C)

Enter the number of gallons received user fee - fee free from a terminal located outside of South Carolina on which the user fee and fees were paid to the Department of Revenue on a payment voucher (L-2109).

LINE 3 - TOTAL GALLONS RECEIVED USER FEE - OTHER APPLICABLE FEES PAID (LINE 1 + LINE 2)

Add Lines 1 and 2 to calculate the total gallons received user fee paid.

LINE 4- GALLONS IMPORTED SOUTH CAROLINA USER FEE AND OTHER APPLICABLE FEES FREE BY TANKWAGON (L-2106, SCHEDULE 3-A)

Enter the number of gallons imported South Carolina user fee and other applicable fees free by tankwagon from a location outside of South Carolina.

LINE 5 - TOTAL GALLONS RECEIVED (LINE 3 + LINE 4)

Add the total gallons received user fee - other applicable fees paid (Line 3) and the gallons imported South Carolina user fee and other applicable fees free by tankwagon (Line 4) to calculate the total gallons of motor fuel received.

LINE 6 - GALLONS SOLD - DYED FUEL (L-2116, SCHEDULE 6-F)

Enter the number of gallons of dyed fuel sold in South Carolina.

LINE 7 - GALLONS SOLD TO THE US GOVERNMENT (L-2116, SCHEDULE 8)

Enter the number of gallons sold to the US Government in South Carolina.

LINE 8 - GALLONS SOLD TO THE SC DEPT OF EDUCATION SCHOOL BUSES (L-2116, SCHEDULE 9-C)

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

LINE 9 - GALLONS SOLD OTHER EXEMPT SALES (L-2116, SCHEDULE 10)

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

LINE 10 - TOTAL GALLONS SOLD EXEMPT OF USER FEE (TOTAL OF LINE 6 THROUGH LINE 9)

Add gallons sold - dyed fuel (Line 6), gallons sold to the US Government (Line 7), gallons sold to the SC Department of Education school bus transportation program (Line 8) and gallons sold for other exempt sales (Line 9) to calculate the total exempt gallons sold.

LINE 11 - GALLONS SOLD SUBJECT TO USER FEE (LINE 5 - LINE 10)

Subtract the total gallons sold user fee exempt (Line 10) from the total gallons received (Line 5) to calculate the gallons sold subject to user fee.

LINE 12 - NET GALLONS SOLD SUBJECT TO USER FEE (LINE 11 - LINE 3)

Subtract the user fee paid gallons received (Line 3) from the gallons sold subject to user fee (Line 11) to calculate the net gallons sold subject to user fee.

LINE 13 - TOTAL GALLONS SUBJECT TO OTHER APPLICABLE FEES (LINE 4 - LINE 7)

Subtract the gallons sold to the US Government (Line 7) from the gallons imported user fee and other applicable fees free into South Carolina (Line 4) to calculate the total gallons subject to other applicable fees.

LINE 14 - MOTOR FUEL USER FEES DUE (LINE 12 X \$0.16)

Multiply the net taxable gallons sold (Line 12) by \$0.16 to calculate motor fuel user fee due.

LINE 15 - TARE ALLOWANCE (LINE 11 X \$0.00424)

Multiply Line 11 by 0.00424 to calculate the tare allowance for gasoline and low sulfur diesel. The maximum tare allowance allowed for the total of both product types is \$2,000.00.

OCCASIONAL IMPORTERS' MONTHLY USER FEE AND OTHER APPLICABLE FEE CALCULATION

USER FEES DUE - LINES 1 AND 8

Line 1 - Enter the user fee amount listed for gasoline from line 14 of the user fee report.

Line 8 - Total the amounts for all other product types listed on Line 14 of the user fee report to calculate the total special fuels user fee due.

LESS TARE ALLOWANCE - LINES 2 AND 9

(Total of lines 2 and 9 must not exceed \$2,000.00)

Line 2 - Enter the tare allowance listed on Line 15 of the user fee report for gasoline. If the gasoline tare allowance exceeds \$2,000.00, enter \$2,000.00 on Line 2 and zero on Line 9. If the gasoline tare allowance is less than \$2,000.00, enter the amount on Line 2 and calculate the special fuel tare allowance for Line 9.

Line 9 - Use the tare allowance for low sulfur diesel listed on Line 15 of the user fee report. If Line 2 was \$2,000.00, enter zero on Line 9. If Line 2 was less than \$2,000.00, enter the appropriate amount on Line 9. The total of Line 2 and Line 9 can not exceed \$2,000.00.

LESS CREDIT - LINES 3, 10, 16, AND 22

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 4 AND 11

Calculate the net user fee amounts due by subtracting the tare allowance (Lines 2 and 9) and the credit amount (Lines 3 and 10) from the user fee due amount (Lines 1 and 8).

INSPECTION FEES DUE - LINE 15

Total the gallons for all product types listed on Line 13 of the user fee report to calculate the total gallons subject to other applicable fees. Then multiply the total by \$.0025.

ENVIRONMENTAL IMPACT FEES DUE - LINE 21

Total the gallons for all product types listed on Line 13 of the user fee report to calculate the total gallons subject to other applicable fees. Then multiply the total by \$.0050.

PENALTY - LINES 5, 12, 18 AND 24

INTEREST - LINES 6, 13, 19 AND 25

TOTALS DUE - LINES 7, 14, 20 AND 26

Add any penalty (Lines 5, 12, 18, 24) and interest due (Lines 6, 13, 19, 25) to the user fees and other applicable fees calculated (Lines 4, 11, 15, 21) and enter the total payment to be made for each user fee/other applicable fee due.

TOTAL USER FEE AND OTHER APPLICABLE FEES DUE - LINE 27

Add the total due lines together (Lines 7, 14, 20, 26) to calculate the total payment to be made with the user fee report.

If you have any questions or need assistance calculating penalty and interest, please call this office at (803) 896-1990.

MAIL TO: Make the check payable to the SC Department of Revenue and mail to SC Department of Revenue, Motor Fuel Reports, Columbia, SC 29214-0132.

