



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**THREE DAY PAYMENT VOUCHER**

**L-2109**  
(Rev. 12/21/07)  
4197

Instructions on Back

Mail To: South Carolina Department of Revenue, Motor Fuel Vouchers, Columbia, SC 29214-0133.

COMPANY NAME _____	License Number
ADDRESS _____	Importer FEI Number
DATE IMPORT ENTERED SC _____	Period Covered
IMPORT DIVERSION VERIFICATION NUMBER  _____	
DATE ASSIGNED _____	

		Column A Subject to User Fee Gals	Column B Not Subject to User Fee Gals	
1.	Gallons of Gasoline			
2.	Gallons of Diesel fuel			
3.	Gallons of all other Motor Fuel product			
4.	Total Gallons Imported subject to and not subject to User Fee			
5.	Gasoline User Fee Due (Column A/Line 1 x \$.16)			
6.	Penalty			
7.	Interest			
8.	<b>Total Gasoline User Fee, Penalty and Interest</b>			34-2301
9.	Special Fuel User Fee Due (Col A/Line 2 + Col A/Line 3 x \$.16)			
10.	Penalty			
11.	Interest			
12.	<b>Total Special Fuel User Fee, Penalty and Interest</b>			34-2101
13.	Inspection Fees Due (Line 4 x \$.0025)			
14.	Penalty			
15.	Interest			
16.	<b>Total Inspection Fees Due, + Penalty and Interest</b>			34-2314
17.	Environmental Impact Fees Due (Line 4 x \$.0050)			
18.	Penalty			
19.	Interest			
20.	<b>Total Environmental Impact Fees Due + Penalty and Interest</b>			34-2312
21.	<b>Total Fees Paid with Voucher, Plus Penalty and Interest (Add lines 8, 12, 16 and 20)</b>			

## INSTRUCTIONS FOR L-2109 - COMPLETING THE VOUCHER

### COMPLETING THE VOUCHER.

#### General Information:

Complete each line on the top portion of the voucher. Be sure to include the dates requested.

#### Listing Gallon Information: (Lines 1, 2, 3, Columns A and B)

Provide the number of gallons subject to and not subject to user fee for each product. Line 4 should reflect total product imported.

#### Total Gallons Imported subject to and not subject to user fee.

Line 4 - Total Line 1 through Line 3 to calculate the Total Gallons Imported. (Line 1, Column A) + (Line 2, Column A) + (Line 2, Column B) + (Line 3, Column A) + (Line 3, Column B)

#### Calculating User fee: (Line 5, 9)

Line 5 - Multiply the gallons of gasoline subject to user fee (Line 1, Column A) by \$0.16 to calculate the gasoline user fee due.

Line 9 - Total the gallons of diesel fuel subject to user fee (Line 2, Column A) and other motor fuels subject to user fee (Line 3, Column A). Then multiply the total by \$0.16 to calculate the special fuel user fee due.

#### Calculating Fees: (Lines 13, 17)

Line 13 - Multiply the total gallons of motor fuel imported (Line 4) by \$0.0025 to calculate the Inspection Fees Due.

Line 17 - Multiply the total gallons of motor fuel imported (Line 4) by \$0.0050 to calculate the Inspection Fees Due.

#### Penalty: (Lines 6, 10, 14, 18)

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 an aggregate 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%).

#### Interest: (Lines 7, 11, 15, 19)

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.

#### Calculating Totals: (Lines 8, 12, 16, 20)

Add the user fee or fee due to any penalty and interest due and provide the total for each category.

#### Total Paid: (Line 21)

Add Lines 8, 12, 16, and 20 for the total paid on the voucher.

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

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: \_\_\_\_\_  
(Print)

Signature: \_\_\_\_\_

Phone Number: \_\_\_\_\_

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

## INSTRUCTIONS FOR L-2109 - THREE DAY PAYMENT VOUCHER

### **WHEN IS A PAYMENT VOUCHER TO BE USED?**

Use a payment voucher only when there is **NO** pre-collect agreement with the supplier.

### **WHEN IS THE PAYMENT DUE?**

The payment of user fees will be due three days from the date the import diversion verification number is assigned or three days from the date the motor fuel entered South Carolina. The earlier of the two dates determines the official due date of the payment.

### **CALLING FOR AN IMPORT VERIFICATION NUMBER.**

See the import verification number instruction sheet.

### **WHAT ABOUT THE TARE ALLOWANCE?**

You will be allowed the tare allowance on the monthly report. There will be a line for you to include the gallons imported and paid on the voucher.

### **MAILING THE VOUCHER AND REMITTANCE.**

Make the check payable to the SC Department of Revenue and mail to SC Department of Revenue, Motor Fuel Vouchers, Columbia, SC 29214-0133.