

INSTRUCTIONS FOR L-2105 (Rev. 9/10/03)
BONDED IMPORTERS' MONTHLY REPORT

Provided 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-2106, SCHEDULE 1-A)

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

LINE 2 - GALLONS IMPORTED SOUTH CAROLINA USER FEE AND OTHER APPLICABLE FEE FREE (L-2106, SCHEDULE 3)

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

LINE 3 - TOTAL GALLONS RECEIVED (LINE 1 + LINE 2)

Add the total gallons received user fee and other applicable fee paid (Line 1) and the gallons imported South Carolina user fee and other applicable fee free (Line 2) to calculate the total gallons of motor fuel received.

LINE 4 - GALLONS SOLD - DYED FUEL (L-2104, SCHEDULE 6-F)

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

LINE 5 - GALLONS SOLD TO THE US GOVERNMENT (L-2104, SCHEDULE 8)

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

LINE 6 - GALLONS SOLD TO THE SC DEPT OF EDUCATION SCHOOL BUSES (L-2104, 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 7 - GALLONS SOLD OTHER EXEMPT SALES (L-2104, 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 8 - TOTAL GALLONS SOLD EXEMPT OF USER FEE (TOTAL OF LINE 4 THROUGH LINE 7)

Add gallons sold-dyed fuel (Line 4), gallons sold to the US Government (Line 5), gallons sold to the SC Department of Education school bus transportation program (Line 6) and gallons sold for other exempt sales (Line 7) to calculate the total exempt gallons sold.

LINE 9 - GALLONS SOLD SUBJECT TO USER FEE (LINE 3 - LINE 8)

Subtract the total gallons sold exempt of user fee (Line 8) from the total gallons received (Line 3) to calculate the gallons sold subject to user fee.

LINE 10 - NET GALLONS SOLD SUBJECT TO USER FEE (LINE 9 - LINE 1)

Subtract the user fee paid gallons received (Line 1) from the gallons sold subject to user fee (Line 9) to calculate the net gallons sold subject to user fee.

LINE 11 - TOTAL GALLONS SUBJECT TO OTHER APPLICABLE FEES (LINE 2 - LINE 5)

Subtract the gallons sold to the US Government (Line 5) from the gallons imported user fee and other applicable fee free into South Carolina (Line 2) to calculate the total gallons subject to other applicable fees.

LINE 12 - MOTOR FUEL USER FEES (LINE 10 X \$0.16)

Multiply the net gallons sold subject to user fee (Line 10) by \$0.16 to calculate motor fuel user fees due.

LINE 13 - GALLONS SOLD SUBJECT TO USERS FEES - NON-ELIGIBLE PURCHASERS (L-2104, SCHEDULE 5-A)

Enter the number of gallons sold to a person who does not have eligible purchaser status with the South Carolina Department of Revenue.

LINE 14 - GALLONS SOLD SUBJECT TO USER FEE - ELIGIBLE PURCHASERS (L-2104, SCHEDULE 5-C)

Enter the number of gallons sold to a person who has been granted eligible purchaser status with the South Carolina Department of Revenue.

LINE 15 - TARE ALLOWANCE (LINE 13 X 0.00424)

Multiply Line 13 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.

BONDED IMPORTERS' MONTHLY USER FEE AND FEE CALCULATION INSTRUCTIONS

USER FEES DUE - LINES 1 AND 8

Line 1 - Enter the user fee amount listed for gasoline from Line 12 of the user fee report.

Line 8 - Total the amounts for all other products types listed on Line 12 of the user fee report to calculate the total special fuel 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 FEES 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 11 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 11 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) 898-5743.

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.