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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**FUEL VENDORS BLENDED
FUEL USER FEE REPORT**

L-2115

(Rev. 8/8/08)
4203

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

EFT No Blending Activity This Month

Phone Number: (803) 896-1990

COMPANY NAME AND ADDRESS	License Number
	FEI Number
	Period Covered

THIS REPORT IS DUE ON OR BEFORE THE LAST DAY OF THE MONTH

1.	Total Gallons of Product Blended with Gasoline	
2.	Total Gallons of Product Blended with Diesel Fuel	
3.	Net Gasoline User Fee Due (Multiply by \$.16) ▶	
4.	Penalty ▶▶	
5.	Interest ▶▶	
6.	Total Gasoline User Fee Due	34-2301
7.	Net Diesel Fuel User Fee Due (Multiply by \$.16) ▶	
8.	Penalty ▶▶	
9.	Interest ▶▶	
10.	Total Diesel Fuel User Fee Due	34-2101
11.	Inspection Fees Due (Multiply by \$.0025) ▶	
12.	Penalty ▶▶	
13.	Interest ▶▶	
14.	Total Inspection Fees Due	34-2314
15.	Environmental Fees Due (Multiply by \$.0050) ▶	
16.	Penalty ▶▶	
17.	Interest ▶▶	
18.	Total Environmental Impact Fees Due	34-2312
19.	Total Fees Due, Plus Penalty and Interest (Line 6 + Line 10 + Line 14 + Line 18) ▶	

42031021

42032029

ADJUSTMENT

			Product Blended With Gasoline	Product Blended With Diesel
1	Total Gallons Fuel Grade Ethanol Blended with Gasoline	SCH1		
2	Total Gallons of Kerosene blended with Clear Diesel	SCH1		
3	Total Gallons of B100 blended with Clear Diesel	SCH1		
4	Total Gallons Used in Blending (Line 1 + Line 2 + Line 3)	CALC		
EXPORTS				
5	GALLONS SOLD FOR EXPORT	SCHD 2A		
EXEMPT SALES				
6	GALLONS EXEMPT FOR US GOVERNMENT SALES	SCHD 2B		
7	GALLONS EXEMPT FOR SC DEPT OF EDUC SCHOOL BUSES	SCHD 2C		
8	GALLONS EXEMPT FOR OTHER EXEMPT SALES	SCHD 2D		
9	TOTAL EXEMPT GALLONS (Line 6 + Line 7 +Line 8)	CALC		
10	GALLONS BLENDED WITH DYED DIESEL	SCHD 2E		
11	TOTAL GALLONS EXEMPT FROM STATE USER FEE (Line 9 + Line 10)	CALC		
SUBJECT TO USER FEE				
12	TOTAL GALLONS SUBJECT TO USER FEE (Line 4 - Line 5 - Line 11)	CALC		
13	TOTAL GALLONS SUBJECT TO INSPECTION & ENVIRONMENTAL FEES (Line 4 - Line 5)	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 SCHEDULE 1

COLUMN 1 CARRIER

Enter the name of the company that transported the product.

COLUMN 2 MODE OF TRANSPORT

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

J = Truck R = Rail

COLUMN 3 POINT OF ORIGIN\DESTINATION

Enter the name of the Origin State and the Destination State.

COLUMN 4 ACQUIRED FROM

Enter the name of the company from which the product was acquired.

COLUMN 5 DATE

Enter the date product was acquired or entered the state.

COLUMN 6 MANIFEST NUMBER

Enter the identifying number from the invoice.

COLUMN 7 GALLONS

Enter gallons.

SCHEDULE 2 - SALES/EXEMPTIONS

L-2197 (9/25/08) 4353

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Name	License Number	FEIN	Month/Year
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SCHEDULE TYPE (CIRCLE ONE)

- 2A Gallons Sold For Export
- 2B Gallons Exempt for US Government Sales
- 2C Gallons Exempt for SC Dept Educ School Buses
- 2D Gallons Sold for Other Exempt Sales
- 2E Gallons Sold Dyed Diesel

PRODUCT TYPE (CIRCLE ONE AND ENTER % WHEN APPLICABLE)

Use a separate schedule for each product type

- E01-E99 Fuel Grade Ethanol (% _____) B01-B99 Undyed Biodiesel Blend (% _____)
- 142 Kerosene D01-D99 Dyed Biodiesel Blend (% _____)
- 072 Dyed Kerosene

NAME OF CARRIER	MODE	DESTINATION	SOLD TO	DATE	DOCUMENT	GALLONS
TOTAL GALLONS						

INSTRUCTIONS FOR SCHEDULE 2

Product Types

- E01 - E99 Where EXX refers to the percentage of fuel grade ethanol blended with gasoline
Example: E10 is 90% gasoline blended with 10% fuel grade ethanol.
- B01 - B99 Where BXX refers to the percentage of B100 biodiesel (gallons on which the user fee has not been paid) in the blend.
Example: B20 is 80% petroleum diesel blended with 20% B100 biodiesel.
- D01 - D99 When DXX refers to the percentage of D100 biodiesel in the blend
Example: D20 is 80% petroleum dyed diesel blended with 20% D100 dyed biodiesel.

COLUMN 1 CARRIER

Enter the name of the company that transported the product.

COLUMN 2 MODE OF TRANSPORT

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

J = Truck R = Rail

COLUMN 3 POINT OF DESTINATION

Enter the name of the State of destination.

COLUMN 4 PURCHASER

Enter the name of the purchaser.

COLUMN 5 DATE

Enter date sold.

COLUMN 6 MANIFEST NUMBER

Enter the identifying number from the invoice.

COLUMN 7 GALLONS

Enter gallons.

VENDORS BLENDED FUEL INSTRUCTIONS
(Calculation Page L-2115)

Provide all information requested on the Blended Fuel report.

LINE 1 - GALLONS BLENDED WITH GASOLINE (Schedule 1, L-2196)

Enter the total gallons of fuel grade ethanol blended with gasoline.

LINE 2 AND 3 - GALLONS BLENDED WITH CLEAR DIESEL (Schedule 1, L-2196)

Line 2 enter the total gallons of kerosene blended with clear diesel.

Line 3 enter the total gallons of biodiesel (B100) blended with clear diesel.

LINE 4 - TOTAL GALLONS BLENDED - (Line 1 + Line 2 + Line 3)

Enter the total gallons of product used in blending.

LINE 5 - GALLONS EXPORTED (Schedule 2A, L-2197)

Enter the total gallons sold for export.

LINE 6 - GALLONS SOLD TO THE US GOVERNMENT (Schedule 2B, L-2197)

Enter the number of blended gallons sold for exempt sales to the US Government.

LINE 7 - GALLONS SOLD TO THE SC DEPT OF EDUC SCHOOL BUSES (Schedule 2C, L-2197)

Enter the number of blended gallons sold to the SC Dept of Education School Buses.

LINE 8 - GALLONS SOLD FOR OTHER EXEMPT SALES (Schedule 2D, L-2197)

Enter the number of blended 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. (Schedule 2D, L-2197)

LINE 9 - TOTAL EXEMPT GALLONS SOLD (TOTAL OF LINES 6 THROUGH 8)

Add blended gallons sold for US Government sales (Line 6), blended gallons sold to the SC Dept of Education School Buses (Line 7), and blended gallons sold for other exempt sales (Line 8) to calculate the total blended gallons sold for exempt use.

LINE 10 - GALLONS BLENDED WITH DYED DIESEL (Schedule 2E, L-2197)

Enter the number of gallons blended with dyed diesel.

LINE 11 - TOTAL GALLONS EXEMPT FROM USER FEE (Line 9 + Line 10)

Add the total blended gallons sold for exempt sales (Line 9) and the blended gallons sold dyed fuels (Line 10) to calculate the total blended gallons exempt from the South Carolina Motor Fuel User Fee.

LINE 12 - TOTAL GALLONS SUBJECT TO THE USER FEE (Line 4 - Line 5 - Line 11)

Total gallons of product used in blending (Line 4), subtract the blended gallons exported (Line 5) and gallons exempt from user fee (Line 11) to calculate the South Carolina Motor Fuel User Fee due.

LINE 13 - TOTAL GALLONS SUBJECT TO INSPECTION AND ENVIRONMENTAL IMPACT FEES (Line 4-Line 5)

Total gallons of product used in blending (Line 4), then subtract the blended gallons sold for export (Line 5) to calculate the South Carolina Motor Fuel Inspection and Environmental Impact Fees.

INSTRUCTIONS FOR L-2115 (Rev. 9/25/08)
FUEL VENDORS BLENDED FUEL TAX REPORT

DUE DATE - A report should be filed for each month and is due on the last day of the following month.

GENERAL INFORMATION

- A. This report is required to be filed by fuel vendors who blend K-1 kerosene, untaxed fuel grade ethanol, untaxed biodiesel, or other untaxed blendstocks with diesel fuel or gasoline subject to user fee for use in licensed motor vehicles. (Blendstocks include waste oil, heavy oil, naphtha, and solvents)
- B. Check the box at the top of the return to indicate no blending activity for the month. A REPORT MUST BE FILED EVEN IF NO PRODUCT WAS BLENDED DURING THE MONTH. Failure to file a report will result in an assessment of a delinquent penalty not to exceed \$500.00.

LINE 1 - TOTAL GALLONS BLENDED WITH GASOLINE

List the number of gallons of K-1 kerosene, fuel grade ethanol, or untaxed blendstocks not subject to user fee that were blended with gasoline subject to user fee from line 12 of the calculation page.

LINE 2 - TOTAL GALLONS BLENDED WITH DIESEL (Schedule 1, L-2196)

List the number of gallons of K-1 kerosene, untaxed biodiesel, or untaxed blendstocks not subject to user fee that were blended with clear diesel fuel subject to user fee from line 12 of the calculation page.

LINE 3 AND 7 - NET USER FEE DUE

Multiply Line 12 of the calculation page x \$.16 to calculate the net gasoline user fee due.
Multiply Line 12 of the calculation page x \$.16 to calculate the net diesel fuel user fee due.

LINES 11 AND 15 - OTHER APPLICABLE FEES DUE

Multiply Line 13 of the calculation page x \$.0025 to calculate the inspection fees due.
Multiply Line 13 of the calculation page x \$.0050 to calculate the environmental impact fees due.

LINES 4, 8, 12, 16 - PENALTY

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.

LINES 5, 9, 13, 17 - 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.

LINES 6, 10, 14, 18 - TOTALS DUE

Add any penalty (Lines 4, 8, 12, and 16), and interest due (Lines 5, 9, 13, and 17) to the user fees and other applicable fees calculated (Lines 3, 7, 11, and 15) and enter the total user fee/other applicable fee plus penalty and interest.

LINES 19 - TOTAL USER FEES AND OTHER APPLICABLE FEES DUE

Add the total due lines together (Lines 6, 10, 14 and 18) to calculate the total payment to be made with the Fuel Vendors Blended Fuel User Fee report.

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

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