



STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
**MOTOR FUEL TERMINAL OPERATOR
 ANNUAL REPORT**

L-2101
 (Rev. 2/10/09)
 4189

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

This Report is due February 26 of the next year.

Operator Name and Address	License Number
	Operator FEI Number
	Terminal Code
Name and Physical Address of Terminal	Year
	Phone Number

8	Gasoline User Fee Due (\$0.16)	▶	
9	Penalty	▶	
10	Interest	▶	
11	Total Gasoline User Fee Due		34-2301
12	Special Fuel User Fee Due (\$0.16)	▶	
13	Penalty	▶	
14	Interest	▶	
15	Total Special Fuel User Fee Due		34-2101
16	Inspection Fees Due (\$0.0025)	▶	
17	Penalty	▶	
18	Interest	▶	
19	Total Inspection Fees Due		34-2314
20	Environmental Impact Fees Due (\$0.0050)	▶	
21	Penalty	▶	
22	Interest	▶	
23	Total Environmental Impact Fees Due		34-2312
24	Total Fees Due, Plus Penalty and Interest (Lines 11 + 15 + 19 + 23)	▶	

I hereby certify that the information contained in this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is correct and complete.

Name:

(Print)

Signature: Date:

GAIN/LOSS CALCULATION SHEET

Month	Gasoline			Low Sulfur Diesel		
	Net Loss	Net Gain	Removals	Net Loss	Net Gain	Removals
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
TOTALS						
1	1/2 of 1% of Net Gallons Removed					
2	Net Gallons Gained Plus 1/2 of 1% of Net Gallons Removed					
3	Gallons Lost Subject to User Fee					
4	User Fee Due					
5	Inspection Fees Due					
6	Environmental Impact Fees Due					
7	5% of Net Gallons Removed					

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GAIN/LOSS CALCULATION SHEET

Month	High Sulfur Diesel			Kerosene		
	Net Loss	Net Gain	Removals	Net Loss	Net Gain	Removals
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
TOTALS						
1	1/2 of 1% of Net Gallons Removed					
2	Net Gallons Gained Plus 1/2 of 1% of Net Gallons Removed					
3	Gallons Lost Subject to User Fee					
4	User Fee Due					
5	Inspection Fees Due					
6	Environmental Impact Fees Due					

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GAIN/LOSS CALCULATION SHEET

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Month	Aviation Gasoline			Jet Fuel			Blending Components		
	Net Loss	Net Gain	Removals	Net Loss	Net Gain	Removals	Net Loss	Net Gain	Removals
January									
February									
March									
April									
May									
June									
July									
August									
September									
October									
November									
December									
TOTALS									
1	1/2 of 1% of Net Gallons Removed								
2	Net Gallons Gained Plus 1/2 of 1% of Net Gallons Removed								
3	Gallons Lost Subject to User Fee								
4	User Fee Due								
5	Inspection Fees Due								
6	Environmental Impact Fees Due								

STATE OF SOUTH CAROLINA
MOTOR FUEL TERMINAL OPERATOR'S YEARLY REPORT
INSTRUCTIONS FOR L-2101 (Rev. 6/13/07)
GAIN/LOSS CALCULATION SHEET

DUE DATE - FEBRUARY 26TH - A report must be filed for each calendar year on or before February 26 of the following year. A report should be filed even if no user fee is due.

GENERAL INFORMATION

This report will determine if any user fee and/or fees are due for excessive loss of a product. The net product lost may not exceed 1/2 of 1 percent of the total gallons removed from the terminal across the rack.

COMPLETING THE PRODUCT SCHEDULES

The information to complete the yearly report should be found on the monthly terminal report. For each product type list the loss or gain and total gallons removed for each month. Total each column of the schedule before beginning calculations. Complete the calculations for each product type. Use Line 7 of the monthly report to determine the loss or gain for each month. Use Lines 4 and 5 of the monthly report to determine the removals for each month.

COMPLETING THE REPORT

LINE 1 1/2 OF 1% OF NET GALLONS REMOVED - Calculate Line 1 by multiplying the TOTAL GALLONS REMOVED by .005.

LINE 2 NET GALLONS GAINED PLUS 1/2 OF 1% OF NET GALLONS REMOVED - Calculate Line 2 by adding the NET GALLONS GAINED and Line 1.

LINE 3 USER FEE GALLONS LOST - To determine the number of gallons for Line 3, compare Line 2 to the NET GALLONS LOST. If the NET GALLONS LOST is less than Line 2, enter zero on Line 3 and zero on Lines 4 through 7. If the NET GALLONS LOST is greater than Line 2, enter the difference on Line 3 and complete Lines 4 through 7.

LINE 4 USER FEE DUE - Calculate Line 4 by multiplying Line 3 by \$0.16. User Fee due will be calculated for gasoline and low sulfur diesel products only.

LINE 5 INSPECTION FEES DUE - Calculate Line 5 by multiplying Line 3 by \$0.0025. Inspection fees are calculated on all product types.

LINE 6 ENVIRONMENTAL IMPACT FEE DUE - Calculate Line 6 by multiplying Line 3 by \$0.0050. Environmental fees are calculated on all product types

LINE 7 5% OF NET GALLONS REMOVED - Calculate Line 7 by multiplying the TOTAL GALLONS REMOVED by .05.

TAX, FEES, PENALTY AND INTEREST

LINES 8 AND 12

TAX DUE - Enter the amount from Line 4 under Gasoline on Line 8. Enter the amount from Line 4 under Low Sulphur Diesel on Line 12.

LINES 16 AND 20

FEES DUE - Add the amounts from Line 5 for each product type and enter the total on Line 16. Add the amounts from Line 6 for each product type and enter the total on Line 20.

PENALTY ON TAX - LINES 9 AND 13

Penalty in the amount of 100 percent of the user fee due should be added if the NET GALLONS LOST exceed Line 7 (5% of the total gallons removed). This penalty applies to Gasoline and Low Sulphur Diesel products and also applies even though the yearly return is filed by the due date. This penalty is in addition to any other penalty that may apply under Chapter 54.

PENALTY FOR LATE FILED RETURNS - LINES 9, 13, 17, AND 21

If your return is filed after the due date, penalty is due on the user fees and fees. To calculate penalty multiply each user fee and fee amount by 5.5% per month if the report and fees are filed and paid late. A partial month is considered a full month when determining the number of months late. Failure to file a report within 60 days of the due date will result in the assessment of a penalty not to exceed \$500.00.

INTEREST - LINES 10, 14, 18, AND 22

Interest on all late payments will be calculated at the rate provided under Sections 6621 and 6622 of the Internal Revenue Code. Rates change quarterly depending on the prime rate. In addition interest is compounded daily. Contact this office for assistance in calculating interest.

TOTAL DUE - LINES 11, 15, 19, AND 23

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

TOTAL TAX AND FEES DUE - LINE 24

Add Lines 11, 15, 19, and 23 to calculate the total to be remitted with the report. If no user fees and fees are due, please submit a zero balance report.

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

Make Check payable to the SC Department of Revenue and mail to SC Department of Revenue, Motor Fuel, Columbia, SC 29214-0139.