



Motor Fuel Manufacturers Monthly Return | L-2195

Revised 4/15/2020

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay Motor Fuel Returns electronically. File and pay on MyDORWAY.dor.sc.gov, our secure online tax portal. Create a MyDORWAY account or login to get started. If you do not file and pay electronically, a penalty of \$5,000 per filing period will apply. This electronic mandate went into effect March 1, 2019.

This document provides general information about the Motor Fuel Manufacturers Monthly Return and required schedules.

WHO NEEDS TO FILE

- Motor Fuel Manufacturers

WHEN TO FILE

- **Due date:** The Motor Fuel Manufacturers Monthly Return and payment are due by the 22nd day of the month following each filing period. (For example, your January return is due by February 22.)
- You must file a Motor Fuel Manufacturers Monthly Return even if you have no tax liability for the month.

WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your Motor Fuel License Number and Federal Employer ID Number (FEIN)
- Completed [Schedule 1 - Sales/Exemptions \(L-2024\)](#). You will be required to attach these schedules when you submit your return. Schedules are available at dor.sc.gov/forms.

SPECIAL INSTRUCTIONS

- You are required to provide sales invoices for each transaction. These invoices must have separate line items indicating that SC Motor Fuel User Fees, Inspection Fees, and Environmental Impact Fees have been charged.

TAX RATES

- \$0.0025 Inspection Fee
- \$0.005 Environmental Impact Fee
- Motor Fuel User Fees and effective dates

Prior to July 1, 2017	\$0.16
July 1, 2017 - June 30, 2018	\$0.18
July 1, 2018 - June 30, 2019	\$0.20
July 1, 2019 - June 30, 2020	\$0.22
July 1, 2020 - June 30, 2021	\$0.24
July 1, 2021 - June 30, 2022	\$0.26
July 1, 2022	\$0.28

QUESTIONS? WE'RE HERE TO HELP

- MotorFuelTax@dor.sc.gov
- 803-896-1990
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about Motor Fuel Taxes at dor.sc.gov/tax/motor-fuel.