

SOUTH CAROLINA DEPARTMENT OF REVENUE

Electronic Filing Motor Fuel

Developer Program Guide



Motor Fuel Online Reporting System

Revised

5/18/2022

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CONTACT PERSONNEL

EFT/EDI HELP DESK

Phone 803-896-1715

E-mail Address XML@dor.sc.gov

THE BASICS

WHO MUST TEST?

The South Carolina Department of Revenue (SCDOR) requires all developers of EDI software for South Carolina Motor Fuel Taxes to test with us prior to the first live transmission of software by a taxpayer filing in SC.

WHY TEST?

The purpose of testing is to ensure the software transmits the appropriate information in the specific fields of the standard 813 transaction set for South Carolina. It also assures us the developer understands and is familiar with the mechanics of electronic transmission of tax returns.

WHAT IS TESTED?

This package includes test scenarios for both Supplier, Terminal Operator, and Transporter returns. Each scenario consists of an actual paper return with the appropriate schedules necessary to prepare an acceptable 813 for transmission. All returns must be transmitted for the full test to be valid unless you have notified us you do not plan to build your software to translate a particular aspect of Motor Fuel Tax filing. For instance, if you are building software for Supplier returns, then you would just test for Supplier. You can, of course, choose to test other appropriate scenarios if you wish.

PREPARING TO TEST

To begin testing, you must submit the D-154, Developer Application – Motor Fuel, located on our Motor Fuel eService page at dor.sc.gov/tax/motor-fuel/eservices. Complete the application and fax it to 803-896-1779. Once received, you will be contacted by the SCDOR regarding the processing of the D-154. The SCDOR will send an email to the contact person with a username and temporary password along with a link to the test site. **The user needs to make sure that all contact information is up to date so the notification will be received.**

EDI File Naming Convention

The EDI file should be named using the following conventions:

EDI File Naming will follow the format of SCccyymmAAAAxnn.test

- “SC” is the state abbreviation
- “ccyymm” is reporting year and month
- “AAAA” is a state assigned company name abbreviation
- “X” denotes “O” original or “A” amended
- “nn” denotes sequence number (“03” is the third amended filing)
- “test” or “prod” to indicate user filing status (“dev” to be used by software developers)

Examples:

SC201603PETRCO01.test

- “SC” for South Carolina
- “2016” for the year the return is being filed
- “03” for the month the return is being filed
- “PETRC” represents Petroleum Company and was assigned by the SCDOR
- “O” for Original filing
- “01” for first transmission of the original filing
- “test” indicates the user is sending a test EDI file.

SC201603PETRCA02.prod

- “SC” for South Carolina
- “20016 for the year the return is being filed
- “03” for the month the return is being filed
- “PETRC” represents Petroleum Company and was assigned by the SCDOR
- “A” for Amended filing
- “02” for the second amended filing
- “prod” indicates the user fee is sending a production EDI file

SC201603PETRCA01.dev

- “SC” for South Carolina
- “2016” for the year the return is being filed
- “03” for the month the return is being filed
- “PETRC” represents Petroleum Company and was assigned by the SCDOR
- “A” for Amended filing
- “01” for first transmission of the original filing
- “dev” indicates the software developer is sending a developer created EDI file

The SCDOR prefers to receive all returns (the Supplier Return, Terminal Operator Reports, and Transporter Report) in a single file, using separate 813 Transaction Sets. However, the filer can choose to send the Supplier Return, Terminal Operator Reports, and Transporter Report in separate files. If the filer sends the Supplier Return and Terminal Operator Report and Transporter Report in separate files, the first original file transmitted will be sequenced 01, the second original file will be sequenced 02. For example, using separate files, the original Supplier Return if sent first, would be named using sequence "01", (i.e. "SC201603PETR01.test"), the Terminal Operator Returns would be named using sequence "02", (i.e., "SC201603PETR02.test"), and the Transporter Report would be named using sequence "03", (i.e., "SC201603PETR03.test").

Original returns rejected for EDI syntax errors are NOT to be resubmitted as Amended returns. They should carry the "O" for original filing and the next sequence filing number.

Example: Original file rejected -- SC201603NAMESO01.test
Resubmit named -- SC201603NAMESO02.test

Acknowledgements

You will be notified by the SCDOR regarding the status of the test file. If you have a problem with any aspect of your transmission, call the EFT/EDI Help Desk at 803-896-1715.

EDI File Structure

Each 813 (return) must be submitted with its own ST loop (ST segment through SE segment). Multiple ST-SE loops can be submitted under one ISA envelope or each can be sent under a separate ISA envelope. Please remember, the ISA15 controls the test/production indicator; test and production returns cannot be combined under the same ISA envelope.

READY TO TEST

WHEN YOU ARE READY TO TEST YOUR SOFTWARE, CONTACT THE EDI HELPDESK AND NOTIFY US OF YOUR INTENDED DATE OF TRANSMISSION.

IF YOUR TRANSMISSION IS DELAYED, PLEASE CONTACT US.

TESTING SCHEDULE

Developer test files will be processed daily.

EDI Upload Procedures

Go to <https://zytaxcert.dor.sc.gov> and log in with the assigned user ID and temporary password. The system will prompt you to create a permanent password.

Once you are signed in, the test file can be uploaded.



Welcome to the South Carolina Department of Revenue
Motor Fuel Online Reporting System



There are two sources of getting help for usage of the South Carolina Motor Fuel Online Reporting System. They are as follows:

The Motor Fuel Electronic Filing User Program Guide at dor.sc.gov/tax/motor-fuel/eservices or;

The Avalara Government User Guide. Once signed in, click “Help” and open the Guide.

If there are any questions that the guides cannot answer, please contact the SCDOR.

Help Desk **803-896-1715**
E-mail address **XML@dor.sc.gov**
FAX **803-896-1779**

TEST IS RECEIVED BY THE SCDOR

Once the test is received and evaluated by the SCDOR, we will notify you of the results within ten business days of receipt of the test file. If there is any delay on the part of the SCDOR, we will contact you. When testing, please allow additional response time during the week of the 22nd.

WHAT IF THE SCDOR FINDS A PROBLEM WITHIN YOUR TEST FILE?

If there are errors in the test file, you will receive an email and/or be contacted by the SCDOR. You will be required to retransmit the entire test file until it processes without errors.

WHAT IF I AM DEVELOPING MY OWN SOFTWARE BUT WILL NOT BE SELLING TO THE GENERAL PUBLIC?

If you are a taxpayer developing your software in-house, please contact the EFT/EDI Help Desk for instructions. You may use your last month's return during testing. You are not required to test the examples located in this guide. As with all developers, you must successfully test before sending a live production transmission.

USING YOUR OWN TEST

Once the test file has been transmitted and run through our process with no unacceptable conditions, you may submit a test with your own data and conditions. **Please remember to contact us prior to transmitting your own test.**

DO YOU WANT TO BE DESIGNATED AS A PARTICIPATING SOFTWARE VENDOR?

We attempt to keep our taxpayers aware of those developers who have software for the South Carolina program. If you wish to be added to our list of participating vendors, please notify us. When you call, please be prepared to give us:

- Company name under which your product is sold
- Business mailing address
- Contact name, phone number and fax number
- E-mail address

After notifying us, be sure to communicate your involvement to your marketing representatives to decrease the possibility of confusion when dealing with our taxpayers.

GENERAL TEST INSTRUCTIONS

1. There are no intentional errors within this test package. If you should find an error, please contact us immediately.
2. All taxpayer examples are monthly filers.
3. Do not leave out any portion of any return. As noted earlier in this document, you can choose to test only those return types you will be supporting in your software.
4. Read any special instructions or schedules carefully before proceeding with the actual return. These pages have information relevant to the examples.

FORMS AND INSTRUCTIONS

Supplier Returns

- **L-2119 - Motor Fuel Suppliers Monthly User Fee and Fee Calculation and Instructions**
- **L-2122 - Supplier Schedule of User Fee-Paid Receipts and Instructions**
- **L-2102 - Supplier Schedule of State Diversion Corrections and Instructions**
- **L-2103 - Supplier Schedule of Terminal Rack Removals and Instructions**

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**MOTOR FUEL SUPPLIERS MONTHLY
USER FEE AND FEE CALCULATION**

L-2119

4207

| | |
|---|----------------|
| SUPPLIER NAME AND ADDRESS | License Number |
| | FEIN |
| | Period Covered |
| USER FEE AND OTHER APPLICABLE FEE CALCULATIONS | |

| | | | |
|-----|--|---|---------|
| 1. | Gasoline User Fee Collected | | |
| 2. | Less Tare Allowance | | |
| 3. | Less Administration Allowance | | |
| 4. | Less Credit | | |
| 5. | Net Gasoline User Fee Due | ▶ | |
| 6. | Penalty | ▶ | |
| 7. | Interest | ▶ | |
| 8. | Total Gasoline User Fee Due | | 34-2301 |
| 9. | Special Fuels User Fee Collected | | |
| 10. | Less Tare Allowance | | |
| 11. | Less Administration Allowance | | |
| 12. | Less Credit | | |
| 13. | Net Special Fuels User Fee Due | ▶ | |
| 14. | Penalty | ▶ | |
| 15. | Interest | ▶ | |
| 16. | Total Special Fuels User Fee Due | | 34-2101 |
| 17. | Inspection Fees Collected | | |
| 18. | Less Credit | | |
| 19. | Penalty | ▶ | |
| 20. | Interest | ▶ | |
| 21. | Total Inspection Fees Due | ▶ | 34-2314 |
| 22. | Environmental Impact Fees Collected | | |
| 23. | Less Credit | | |
| 24. | Penalty | ▶ | |
| 25. | Interest | ▶ | |
| 26. | Total Environmental Impact Fees Due | ▶ | 34-2312 |
| 27. | Total Fees Due, Plus Penalty and Interest (Add lines 8, 16, 21 and 26) | ▶ | |

| ADJUSTMENT | | | Gasoline/ Gasohol | Undyed Diesel/ Biodiesel | Dyed Fuel | Undyed/Dyed Kerosene | Aviation Gasoline | Jet Fuel | Other/ Substitute Fuel |
|----------------------------------|--|------------|----------------------|-----------------------------|-----------|-------------------------|----------------------|----------|---------------------------|
| 1 | STATE DIVERSION CORRECTIONS | SCHD 11 | | | | | | | |
| 2 | GALLONS RECEIVED USER FEE PAID | SCHD 1 | | | | | | | |
| | GALLONS REMOVED USER FEE FREE IMPORT BY LICENSED IMPORTER | 6-H | | | | | | | |
| EXPORTS | | | | | | | | | |
| 4 | GALLONS REMOVED FOR EXPORT (DEST STATE TAX COLLECTED) | 7-A | | | | | | | |
| 5 | GALLONS REMOVED FOR EXPORT (DEST STATE TAX EXEMPT) | 7-B | | | | | | | |
| 6 | TOTAL GALLONS REMOVED FOR EXPORT (LINE 4 + LINE 5) | CALC | | | | | | | |
| EXEMPT SALES | | | | | | | | | |
| 7 | GALLONS REMOVED FOR US GOVERNMENT SALES | 8 | | | | | | | |
| 8 | GALLONS REMOVED FOR SC DEPT OF EDUC SCHOOL BUSES | 9-C | | | | | | | |
| 9 | GALLONS REMOVED FOR AVIATION USE | 10-B | | | | | | | |
| 10 | GALLONS REMOVED FOR OTHER EXEMPT SALES | 10-G | | | | | | | |
| 11 | TOTAL GALLONS REMOVED FOR EXEMPT SALES (TOTAL OF LINES 7 THROUGH 10) | CALC | | | | | | | |
| 12 | GALLONS REMOVED DYED FUELS | 6-F | | | | | | | |
| 13 | TOTAL GALLONS REMOVED EXEMPT FROM STATE USER FEE (LINE 11 + LINE 12) | CALC | | | | | | | |
| SALES SUBJECT TO USER FEE | | | Gasoline/ Gasohol | Undyed Diesel/ Biodiesel | Dyed Fuel | Undyed/Dyed Kerosene | Aviation Gasoline | Jet Fuel | Other/ Substitute Fuel |
| 14 | GALLONS REMOVED SUBJECT TO USER FEE - (NON-ELIGIBLE PURCHASER) | 5-A | | | | | | | |
| 15 | GALLONS REMOVED SUBJECT TO USER FEE - (ELIGIBLE PURCHASER) | 5-C | | | | | | | |
| 16 | GALLONS REMOVED USER FEE PAID FOR IMPORT BY IMPORTER | 5-E | | | | | | | |
| 17 | GALLONS REMOVED USER FEE PAID FOR EXPORT BY EXPORTER | 5-H | | | | | | | |
| 18 | TOTAL GALLONS REMOVED S/C USER FEE PAID (LINE 14 + LINE 15 + LINE 16 + LINE 17) | CALC | | | | | | | |
| 19 | TOTAL GALLONS REMOVED SUBJECT TO USER FEE (LINE 18 + LINE 1 - LINE 2 - LINE 3) | CALC | | | | | | | |
| 20 | TOTAL GALLONS REMOVED (LINE 13 + LINE 18 + LINE 1 - LINE 2 - LINE 3 - LINE 7) | 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 Section 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 return (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: _____ Email: _____ Date: _____

SUPPLIER MONTHLY RETURN INSTRUCTIONS

Provide all information requested on the user fee return.

DUE DATE - The return is due on the 22nd of the next month.

- LINE 1 - STATE DIVERSION CORRECTIONS (L-2102, Schedule II)**
Enter the total number of gallons for destination state diversion corrections. If the total is a negative figure, enter the number in parenthesis.
- LINE 2 - GALLONS RECEIVED USER FEE PAID (L-2122, Schedule I)**
Enter the number of gallons received user fee paid from all terminals.
- LINE 3 - GALLONS REMOVED USER FEE FREE FOR IMPORT BY IMPORTER (L-2103, SCHEDULE 5-E)**
Use this column only if you did not make the election to become an Elective Supplier. Enter the total number of gallons removed from terminals located outside of SC for import by licensed importers into SC.
- LINE 4 - GALLONS REMOVED FOR EXPORT - DESTINATION STATE TAX COLLECTED (L-2103, SCHEDULE 7-A)** Enter the total number of gallons removed for export from a South Carolina terminal with the destination state tax collected.
- LINE 5 - GALLONS REMOVED FOR EXPORT - DESTINATION STATE TAX EXEMPT (L-2103, SCHEDULE 7-B)** This line is only applicable to dyed fuels, blending components and kerosene at this time.
- LINE 6 - TOTAL GALLONS REMOVED FOR EXPORT - (LINE 4 + LINE 5)**
Add gallons removed for export - destination state tax collected (Lines 4) and gallons removed for export - destination state tax exempt (Line 5) to calculate the total gallons of motor fuel exported from SC.
- LINE 7 - GALLONS REMOVED FOR SALES TO THE US GOVERNMENT (L-2103, SCHEDULE 8)**
Enter the number of gallons removed and sold to the US Government.
- LINE 8 - GALLONS REMOVED FOR SALE TO STATE OWNED VEHICLES USED IN THE PUPIL TRANSPORTATION PROGRAM (L-2103, SCHEDULE 9-C)**
Enter the number of gallons removed and sold for use in state owned school buses and service vehicles used in the pupil transportation program.
- LINE 9 - GALLONS REMOVED FOR AVIATION USE (AVIATION FUELS ONLY) (L-2103, SCHEDULE 10-B)**
Enter the number of gallons removed and sold as aviation fuels for aviation use.
- LINE 10 - GALLONS REMOVED FOR OTHER EXEMPT SALES (L-2103, SCHEDULE 10-G)**
Enter the number of gallons removed for other exempt sales not covered under another schedule. This schedule does not include dyed fuel removals. Please attach an explanation to the schedule for these sales.
- LINE 11 - TOTAL GALLONS REMOVED FOR EXEMPT SALES (TOTAL OF LINES 7 THROUGH 10)**
Add gallons removed for US Government sales (Line 7), gallons removed for sale to the SC Department of Education school bus transportation program (Line 8), gallons removed for aviation use (Line 9) and gallons removed for other exempt sales (Line 10) to calculate the total gallons sold for exempt use.
- LINE 12 - GALLONS REMOVED DYED FUELS (L-2103, SCHEDULE 6-F)**
Enter the number of gallons removed of dyed diesel and heating fuels.
- LINE 13 - TOTAL GALLONS EXEMPT FROM USER FEE (LINE 11 + LINE 12)**
Add the total gallons removed for exempt sales (Line 11) and the gallons removed dyed fuels (Line 12) to calculate to total number of gallons exempt from the South Carolina motor fuel user fee.
- LINE 14 - GALLONS REMOVED SUBJECT TO USER FEE - NON-ELIGIBLE PURCHASER (L-2103, SCHEDULE 5-A)**
Enter the number of gallons removed and sold to a person that does not have Eligible Purchaser status with the South Carolina Department of Revenue.
- LINE 15 - GALLONS REMOVED SUBJECT TO USER FEE SALE - ELIGIBLE PURCHASER (L-2103, SCHEDULE 5-C)**
Enter the number of gallons removed and sold to a person who has been granted Eligible Purchaser status with the South Carolina Department of Revenue.
- LINE 16 - GALLONS REMOVED USER FEE PAID FOR IMPORT BY IMPORTER (L-2103, SCHEDULE 5-E)**
Enter the number of gallons removed and sold to a licensed importer for import into SC on which the SC motor fuel user fee was charged.
- LINE 17 - GALLONS REMOVED USER FEE PAID FOR EXPORT BY EXPORTER (L-2103, SCHEDULE 5-H)**
Enter the number of gallons removed and sold to a person licensed as an exporter with a destination listed other than SC on which the SC motor fuel user fee was accrued or paid. (This line is not applicable in most circumstances.)
- LINE 18 - TOTAL GALLONS REMOVED SOUTH CAROLINA USER FEE PAID (TOTAL OF LINES 14 THROUGH 17)**
Add gallons removed subject to user fee - non-eligible purchasers (Line 14), gallons removed subject to user fee - eligible purchasers (Line 15), gallons removed user fee paid for import by importer (Line 16), and gallons removed user fee paid for export by exporter (Line 17) to calculate the total number of gallons removed with the South Carolina motor fuel user fee paid.
- LINE 19 - TOTAL GALLONS REMOVED SUBJECT TO USER FEE (LINE 18 + LINE 1 - LINE 2 - Line 3)**
Add the total gallons removed South Carolina user fee paid (Line 18) with the number of gallons for destination state diversion corrections (Line 1). Subtract the gallons received South Carolina user fee paid (Line 2) to calculate the total number of gallons subject to user fee removed for South Carolina destinations. Then subtract the gallons user fee free for import by importer (Line 3) to show the total number of gallons removed from terminal located outside of South Carolina for import by licensed importers into South Carolina.
- LINE 20 - TOTAL GALLONS REMOVED (LINE 13 + LINE 18 + LINE 1 - LINE 2 -LINE 3 - Line 7)**
Total the total gallons exempt from user fee (Line 13), the total gallons removed South Carolina user fee paid (Line 18) and the total number of gallons for destination state diversion corrections (Line 1). Then subtract the gallons received user fee paid (Line 2) the gallons removed user fee free for import by importer (Line 3) and the gallons delivered to the US Government (Line 7) from the total above to calculate the total gallons removed for South Carolina destinations.

3

**INSTRUCTIONS FOR L-2119
SUPPLIERS MONTHLY USER FEE AND OTHER APPLICABLE FEE CALCULATION**

USER FEE DUE - LINES 1 AND 9

LINE 1 Multiply the number of gallons of gasoline from line 19 on the user fee return by 0.16 to calculate the gasoline user fee due.

LINE 9 Total the number of gallons from the remaining columns on line 19 and multiply the total by 0.16 to calculate the special fuels user fee due.

LESS TARE ALLOWANCE - LINES 2 AND 10

LINE 2 (Total of lines 2 and 10 must not exceed \$2,000.00)
Multiply the gasoline gallons on line 14 of the user fee return by 0.00424 to calculate the gasoline tare allowance. If the gasoline tare allowance exceeds \$2,000.00, enter \$2,000.00 on Line 2 and zero on Line 10. If the gasoline tare allowance is less than \$2,000.00, enter the amount calculated on Line 2 and calculate the special fuel tare allowance for Line 10.

LINE 10 Total the remaining gallons on Line 14 of the user fee return and multiply by 0.00424 to calculate the special fuel tare allowance. If Line 2 was \$2,000.00 enter zero on Line 10. If Line 2 was less than \$2,000.00, enter the appropriate amount on Line 10. The total of Line 2 and Line 10 must not exceed \$2,000.00.

LESS ADMINISTRATION ALLOWANCE - LINES 3 AND 11

LINE 3 Multiply Line 1 (Gasoline User Fee Collected) by 0.001 to calculate the administrative allowance for special fuels user fee.

LINE 11 Multiply Line 9 (Special Fuels User Fee Collected) by 0.001 to calculate the administrative allowance for special fuels user fee.

LESS CREDIT - LINES 4, 12, 18, AND 24

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 FEE DUE - LINES 5 AND 13

Calculate the net user fee amounts due by subtracting the tare allowance (Lines 2 and 10), the administrative allowance (Lines 3 and 11) and the credit amount (Lines 4 and 12) from the user fee due amount (Lines 1 and 9).

INSPECTION FEES DUE - LINE 17

Total the gallons for all product types listed on Line 20 of the user fee return and multiply by 0.0025.

ENVIRONMENTAL IMPACT FEES DUE - LINE 22

Total the gallons for all product types listed on Line 20 of the user fee return and multiply by 0.0050.

PENALTY - LINES 6, 14, 19 AND 24

INTEREST - LINES 7, 15, 20 AND 25

TOTALS DUE - LINES 8, 16, 21 AND 26

Add any penalty (Lines 6, 14, 19, and 24) and interest due (Lines 7, 15, 20, 25) to the user fees and other applicable fees calculated (Lines 5, 13, 17, 22) and enter the total user fee/other applicable fee plus penalty and interest.

TOTAL USER FEE AND OTHER APPLICABLE FEES DUE - LINE 27

Add the total due lines together (Lines 8, 16, 21, 26) to calculate the total payment to be made with the user fee return.

INSTRUCTIONS FOR L-2102 SUPPLIER SCHEDULE OF STATE DIVERSION CORRECTIONS

GENERAL INFORMATION - Use this schedule to report diversion numbers obtained by the purchasers of the motor fuel pursuant to 12-28-1300 (C)(13) and 12-28-1525. Prepare a schedule for each product type listed in order by the Diversion Number.

Enter the supplier's name, license number, federal identification number and the month and year of the diversion.

COLUMN 1 & 2: Carrier - Enter the name of the company that transported the product that was diverted in or out of South Carolina and the federal identification number if available.

COLUMN 3: Diversion Number - Enter the diversion number given by the purchaser, as specified by Section 12-28-1505.

COLUMN 4: Terminal Code - Enter the number issued by the federal government to identify the terminal from which the product was exported.

COLUMN 5: Original Destination State - Enter the name of the state of destination as originally printed on the shipping document.

COLUMN 6: Revised Destination State - Enter the name of the state of destination as reported to the Department of Revenue or its agent, and written on the shipping document.

COLUMN 7 & 8: Purchaser - Enter the name of the company that purchased the product and the federal identification number if available.

COLUMN 9: Date Shipped - Enter the date the product was shipped from the terminal.

COLUMN 10: Document Number - Enter the identifying number from the document issued at the terminal where the product was removed over the rack.

COLUMN 11: Net Gallons - Enter the net amount of gallons withdrawn from the terminal.

COLUMN 12: Gross Gallons - Enter the gross amount of gallons withdrawn from the terminal.

COLUMN 13: Billed Gallons - Enter the number of gallons billed to the customer. (It should be the same as either the net gallons or gross gallons.) The total from column 13 will be the amount you need to enter on line 1 on form L-2119.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

L-2103

4191

**SUPPLIER SCHEDULE
OF TERMINAL RACK REMOVALS**

| | | | |
|---------------|----------------|------|------------|
| Supplier Name | License Number | FEIN | Month/Year |
|---------------|----------------|------|------------|

SCHEDULE TYPE (CIRCLE ONE)

- | | |
|---|--|
| 5-A Gallons Removed Subject to User Fee (Non-eligible Purchaser) | 7-A Gallons Removed for Export to _____ by Supplier (Dest State Tax Collected) |
| 5-C Gallons Removed Subject to User Fee (Eligible Purchaser) | 7-B Gallons Removed for Export to _____ by Supplier (Dest State Tax Exempt) |
| 5-E Gallons Removed User Fee Paid for Import by Importer | 8 Gallons Removed for US Government Sales |
| 5-H Gallons Removed User Fee Paid - For Export by Licensed Exporter | 9-C Gallons Removed for SC Department of Education School Buses |
| 6-F Gallons Removed - Dyed Fuel | 10-B Gallons Removed for Aviation Use |
| 6-H Gallons Removed User Fee Free Import by Licensed Importer | 10-G Gallons Removed for Other Exempt Sales |

PRODUCT TYPE (CIRCLE ONE AND ENTER % WHEN APPLICABLE)

- | | | |
|-------------------------------|------------------------------|--|
| 065 Gasoline | 072 Dyed Kerosene | D00 Dyed Biodiesel (100%) |
| 122 Blend Components | 130 Jet Fuel | B01-B99 Undyed Biodiesel Blend (% _____) |
| 125 Aviation Gasoline | 142 Kerosene | D01-D99 Dyed Biodiesel Blend (% _____) |
| E00 Fuel Grade Ethanol (100%) | 167 Low Sulfur Undyed Diesel | 092 Other/Substitute Fuel (_____) |
| E01-E99 Gasohol (% _____) | 226 High Sulfur Dyed Diesel | |
| | 227 Low Sulfur Dyed Diesel | |
| | B00 Undyed Biodiesel (100%) | |

| 1 Carrier Name | 2 Carrier FEIN | 3 Mode | 4 Point Of Destination | 5 Terminal Code | 6 Purchaser Sold To | 7 Purchaser FEIN | 8 Date Shipped | 9 Document Number | 10 Net Gallons | 11 Gross Gallons | 12 Billed Gallons |
|----------------------|----------------------|-----------|------------------------------|-----------------------|---------------------------|------------------------|----------------------|-------------------------|----------------------|------------------------|-------------------------|
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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INSTRUCTIONS FOR L-2103 SUPPLIER SCHEDULE OF TERMINAL RACK REMOVALS

GENERAL INFORMATION - Use this schedule to report all terminal rack removals for which you are listed as the supplier. Prepare a schedule for each product type and list the removal in order by purchaser name and date of shipment.

COLUMN 1 & 2: Carrier - Enter the name of the company that transported the product from the terminal and the federal identification number if available.

COLUMN 3: Mode of Transport - Enter the mode of transport from the terminal. Use one of the following:

| | | |
|----------------------|---------------------|-----------|
| J = Truck | R = Rail | B = Barge |
| S = Ship | PL = Pipeline | |
| BA = Book Adjustment | ST = Stock Transfer | |

COLUMN 4: Point of Origin/Destination - Enter the name of the state of origin and destination.

COLUMN 5: Terminal Code - Enter the number issued by the federal government to identify the terminal from which the product was exported.

COLUMN 6 & 7: Purchaser - Enter the name of the company that purchased the product and the federal identification number if available.

COLUMN 8: Date Shipped - Enter the date the product was shipped from the terminal.

COLUMN 9: Document Number - Enter the identifying number from the document issued at the terminal where the product was removed over the rack.

COLUMN 10: Net Gallons - Enter the net amount of gallons withdrawn from the terminal.

COLUMN 11: Gross Gallons - Enter the gross amount of gallons withdrawn from the terminal.

COLUMN 12: Billed Gallons - Enter the number of gallons billed to the customer. (Should be the same as either the net gallons or gross gallons.) The total from column 12 will be the amount you need to enter on the proper line of form L-2119.

INSTRUCTIONS FOR L-2122 SUPPLIER SCHEDULE OF USER FEE PAID PURCHASES

GENERAL INFORMATION - Use this schedule to report user fee paid purchases from other suppliers. Prepare a schedule for each product type listed in order by supplier.

COLUMN 1 & 2 - CARRIER

Enter the name of the company that transported the product from the terminal and the federal identification number if available.

COLUMN 3 - MODE OF TRANSPORT

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

| | | |
|----------------------|---------------------|-----------|
| J = Truck | R = Rail | B = Barge |
| S = Ship | PL = Pipeline | |
| BA = Book Adjustment | ST = Stock Transfer | |

COLUMN 4 - POINT OF ORIGIN/DESTINATION

Enter the name of the state of origin and destination (abbreviations are acceptable).

COLUMN 5 & 6 - SUPPLIER

Enter the name of the company that sold the product and the federal identification number if available.

COLUMN 7 - DATE RECEIVED

Enter the date the product was shipped from the terminal.

COLUMN 8 - DOCUMENT NUMBER

Enter the identifying number from the document issued at the terminal where the product was removed over the rack.

COLUMN 9 - NET GALLONS

Enter the net amount of gallons withdrawn from the terminal.

COLUMN 10 - GROSS GALLONS

Enter the gross amount of gallons withdrawn from the terminal.

COLUMN 11 - BILLED GALLONS

Enter the number of gallons billed to you. (Should be the same as either the net gallons or gross gallons.) The total from Column 11 will be the amount you need to enter on Line 2 of L-2119.

Terminal Operator Report

- **L-2098 - Motor Fuel Terminal Operator Monthly Report and Instructions**
- **L-2099 - Schedule 15-A Terminal Operator Schedule of Receipts and Instructions**
- **L-2100 - Schedule 15-B Terminal Operator Schedule of Disbursement and Instructions**

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**MOTOR FUEL TERMINAL OPERATOR
MONTHLY RETURN**

L-2098
4186

The Return is Due on the 22nd of the Next Month.

| | |
|---------------------------------------|-----------------|
| OPERATOR NAME AND ADDRESS | Office Use Only |
| | 34-2101 |
| | License Number |
| NAME AND PHYSICAL ADDRESS OF TERMINAL | FEIN |
| | Terminal Code |
| | Month/Year |

**COMPLETE MONTHLY SUMMARY OF TRANSACTIONS FOR THE MONTH
(LOCATED ON THE BACK OF THIS REPORT)**

S.C. Code of Laws 1976 As Amended: Code Section 12-54-210 (a) states: A person liable for a tax, license, fee, or surcharge administered by the department or for the filing of a return with the department, including information returns shall keep books, papers, memoranda, records, render statements, make returns, and comply with regulations as the department prescribes. Persons failing to comply with the provisions of this section must be penalized in an amount to be assessed by the department not to exceed five hundred dollars for the period covered by the return in addition to other penalties provided by law.

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

Name: _____ Signature: _____
(Print)

Phone Number: _____ Date: _____

Email Address: _____

L-2098

MONTHLY SUMMARY OF TRANSACTIONS FOR THE MONTH

| Description | SCHD | Gasoline/ Gasohol | Undyed Diesel/Biodiesel | Dyed Fuel | Undyed/Dyed Kerosene | Aviation Gasoline | Jet Fuel | Other/ Substitute Fuel |
|--|------|----------------------|----------------------------|-----------|-------------------------|----------------------|----------|---------------------------|
| 1 Beginning Inventory | | | | | | | | |
| 2 Total Receipts | 15-A | | | | | | | |
| 3 Total Gallons Available for Removal | CALC | | | | | | | |
| 4 Fuel Disbursements | 15-B | | | | | | | |
| 5 Gallons Available (Less Disbursements) | CALC | | | | | | | |
| 6 Gain/Loss (Inventory Adjustment) | CALC | | | | | | | |
| 7 Actual Ending Inventory | CALC | | | | | | | |

Terminals located in states other than SC are not required to provide inventory information. Only SC Disbursement information for Line 4 is required.

INSTRUCTIONS FOR L-2098
MOTOR FUEL TERMINAL OPERATORS' MONTHLY RETURN

DUE DATE - 22nd day of the next month - A return must be filed with respect to information for the preceding calendar month on or before the twenty-second day of the current month.

GENERAL INFORMATION - Complete all information at the top of the form including company name, address, Federal Identification or Social Security Number, telephone number, and month and year of return. Please type or clearly print all information.

LINE 1 - BEGINNING INVENTORY

The actual physical ENDING INVENTORY, by product, from the prior month.

LINE 2 - TOTAL RECEIPTS (L-2099, SCHEDULE 15A)

All fuel products received at the terminal by pipeline, transport truck, marine vessel, rail or barge shipment or by any other means.

LINE 3 - TOTAL GALLONS AVAILABLE FOR REMOVAL (Line 1 + Line 2)

The total of the Beginning Inventory (Line 1) plus the Total Receipts (Line 2). This represents the total gallons available for removal from the terminal (Line 1 + Line 2).

LINE 4 - TOTAL FUEL DISBURSEMENTS (L-2100, SCHEDULE 15B)

Total disbursements of fuel from the terminal.

LINE 5 - GALLONS AVAILABLE (LESS DISBURSEMENTS) (Line 3 - Line 4)

This should be the Book Inventory at the end of the month. Subtract Fuel Disbursements (Line 4) from the Total Gallons Available for Removal (Line 3).

LINE 6 - INVENTORY ADJUSTMENT (GAIN/LOSS)

Adjustment to balance the Book Inventory to the physical Ending Inventory (Line 7). A loss should be indicated by entering the amount in parentheses (). Gains should be entered as positive numbers.

LINE 7 - ENDING INVENTORY

The actual physical ENDING INVENTORY taken at the end of the month. This figure will be carried forward to next month's BEGINNING INVENTORY.

SCHEDULE 15 A TERMINAL OPERATOR SCHEDULE OF RECEIPTS

List each receipt of accountable product received into the terminal. Complete a separate schedule for each product type.

Please list all receipts in alphabetical order by Position Holder.

TERMINAL NAME AND TERMINAL FEIN

Enter the name and Federal Identification Number for the terminal operator shown on the terminal return.

TERMINAL CODE

Number issued by the Internal Revenue Service to identify the terminal in the bulk transfer/terminal distribution system.

COLUMN 1 & 2: Carrier - Enter the name of the company that transports the product into the terminal and the Federal Identification number if available.

COLUMN 3: Mode of Transport - Enter the mode of transport into the terminal. Use one of the following:

| | | |
|----------------------|---------------------|-----------|
| J = Truck | R = Rail | B = Barge |
| S = Ship | PL = Pipeline | |
| BA = Book Adjustment | ST = Stock Transfer | |

COLUMN 4 & 5 Position Holder - Enter the name of the company that owns the product as reflected on the records of the terminal operator and the Federal Identification Number if available.

COLUMN 6: Date Received - Enter the date on which the product was received into the terminal.

COLUMN 7: Document Number - Enter the identifying number from the document issued at the terminal where product is removed over the rack. In the case of pipeline or barge movements, enter the pipeline or barge ticket number.

COLUMN 8: Net Gallons - Enter the net amount of gallons received into the terminal. The total of all amounts entered in this column should agree to the amount shown for receipts on the terminal return.

SCHEDULE 15 B TERMINAL OPERATOR SCHEDULE OF DISBURSEMENTS

Use this schedule to list each disbursement of accountable product (see product list) remove over the rack at the terminal.

Please list all disbursements in alphabetical order by Supplier.

TERMINAL NAME AND TERMINAL FEIN

Enter the name and Federal Identification Number for the terminal operator shown on the terminal return.

TERMINAL CODE

Number issued by the Internal Revenue Service to identify the terminal in the bulk transfer/terminal distribution system.

COLUMN 1 & 2: Carrier - Enter the name of the company that transports the product from the terminal and the Federal Identification number if available.

COLUMN 3: Mode of Transport - Enter the mode of transport from the terminal. Use one of the following:

| | | |
|----------------------|---------------------|-----------|
| J = Truck | R = Rail | B = Barge |
| S = Ship | PL = Pipeline | |
| BA = Book Adjustment | ST = Stock Transfer | |

COLUMN 4: Destination State - Enter the state, territory, or foreign country to which any reportable motor fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for the purpose of resale or use.

COLUMN 5 & 6: Supplier - Enter the name of the company that removes the product for sale as reflected on the records of the terminal operator and the Federal Identification Number if available.

COLUMN 7: Date Shipped - Enter the date the carrier leaves the terminal with the product.

COLUMN 8: Document Number - Enter the identifying number from the document issued at the terminal when product is removed over the rack. In the case of pipeline or barge movements, enter the pipeline or barge ticket number.

COLUMN 9: Net Gallons - Enter the net amount of gallons withdrawn from the terminal. The total of all amounts entered in this column should agree to the amount shown for disbursements on the terminal return (lines 4 & 5 on form L.-2098).

COLUMN 10: Gross Gallons - Enter the gross amount of gallons withdrawn from the terminal.

Transporter Monthly Report

- **L-2176 - Motor Fuel Transporter Monthly Report and Instructions**
- **L-2185 - Motor Fuel Transporter Schedule of Deliveries and Instructions**

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MOTOR FUEL TRANSPORTER MONTHLY RETURN

L-2176

4330

NAME AND ADDRESS

Office Use Only

License Number

FEIN

Month/Year

34-2103

Gallon Information

| | | | |
|---|---|---|--|
| 1. Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina (Schedule 14A) | 1 | ▶ | |
| 2. Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina (Schedule 14B) | 2 | ▶ | |
| 3. Total of all deliveries of fuels between two points in South Carolina (Schedule 14C) | 3 | ▶ | |
| 4. TOTAL GALLONS OF MOTOR FUEL TRANSPORTED (Add Lines 1, 2 and 3) | 4 | | |

CERTIFICATION

Name of Contact Person: _____ Phone Number: _____

Signature and Title: _____ Date: _____

I certify that to the best of my knowledge, this return is accurate and complete.

Email Address: _____

Returns are due by the 22nd of the Next Month

INSTRUCTIONS FOR L-2176 MOTOR FUEL TRANSPORTER MONTHLY RETURN

General Information

Interstate transporters that are engaged in the business of transporting motor fuel subject to the user fee are required to file the South Carolina Motor Fuel Transporter Return. Movement of motor fuel across the South Carolina state line constitutes interstate activity for the purposes of this return. The motor fuel transporter return gives the State a third-party verification of the movement of motor fuel products.

Interstate transporters must provide detailed information for all **deliveries** of motor fuel to include deliveries from a point inside SC to a point outside SC, deliveries from a point outside SC to a point inside SC and deliveries between two points in SC.

The return and supporting schedules must be received by the Department or postmarked on or before the 22nd day of the month following the month in which the terminal receipt or withdrawal occurred. If the due date (22nd) falls on a Saturday, Sunday, or state holiday, the return **MUST BE RECEIVED** by the Department or **MUST BE POSTMARKED** on the next business day. This also applies to returns when no activity occurs during the month. If the return is not submitted timely, a delinquent penalty may be assessed for each transporter return that is late.

Instructions

Computation of Gallons

Line 1 - Schedule 14A- Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina

The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 14A. This amount should reflect the total number of net gallons of gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline received during the month.

Line 2 - Schedule 14B- Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina

The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 14B. This amount should reflect the total number of net gallons of gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline received during the month.

Line 3 - Schedule 14C- Total of all deliveries of fuels between two points in South Carolina

The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 14C. This amount should reflect the total number of net gallons of gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline received during the month.

Line 4 - Total gallons of motor fuel transported

TRANSPORTER/CARRIER SCHEDULES INSTRUCTIONS FOR L-2185

General Information

The supporting schedules are uniform documents designed in the same format as those approved by the Federation of Tax Administrators Uniformity Committee. All required data must be presented in the same format and order as the schedules provided by this Department. A separate schedule is required to be filed for each product type.

Schedule of Deliveries

The following schedule types provide detail in support of the amounts shown as deliveries on the return. The requirement for reporting each delivery of motor fuel product is dependent on the delivery schedule type. Please review the delivery schedule types defined below for information on the level of transaction reporting detail required for motor fuel products.

Schedule Type

Circle one of the following delivery schedule types and also circle the appropriate product type. A separate schedule is required for each product type being reported.

| | |
|--------------|---|
| Schedule 14A | Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina |
| Schedule 14B | Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina |
| Schedule 14C | Total of all deliveries of fuels between two points in South Carolina |

Identifying Information

Name, License Number, Federal Employer Identification Number (FEIN), and Month/Year of Return

Complete the information at the top of each schedule showing the transporter/carrier name as shown on the face of the return, transporter license number, FEIN, and month/year of return.

- Column 1:** **Person hiring the carrier** - Enter the name of the company that hired the carrier.
- Column 2:** **FEIN** - Enter the FEIN of the company that hired the carrier.
- Column 3:** **Seller Name** - Enter the name of the company from whose account the fuel was withdrawn at the terminal.
- Column 4:** **Seller FEIN** - Enter the FEIN of the company from whose account the fuel was withdrawn at the terminal.
- Column 5:** **Mode of Transport** - Enter the mode of transport. Use one of the following:
 J = Truck R = Rail B = Barge PL = Pipeline
 S = Ship BA = Book Adjustment ST = Stock Transfer
- Column 6:** **Origin** - Enter the city and state shown on the delivery document where the motor fuel was loaded for each delivery. If the motor fuel was loaded at a terminal, enter the IRS terminal code assigned for that terminal.
- Column 7:** **Name of Delivery Point** - Enter the name of the company of the final delivery point.
- Column 8:** **Location of the Delivery Point** - Enter the city and state of the company of the final delivery point.
- Column 9:** **FEIN of the Delivery Point** - Enter the FEIN of the company of the final delivery point.
- Column 10:** **Date Delivered** - Enter the date the product was delivered.
- Column 11:** **Document Number** - Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of pipeline or barge movements, enter the pipeline or barge ticket number. In the case of bulk plant removals, it is the withdrawal invoice number.
- Column 12:** **Gross Gallons** - Enter the number of gross gallons delivered for each delivery. Provide a grand total for Column 12 for each product type.
- Column 13:** **Net Gallons** - Enter the number of net gallons delivered for each delivery. Provide a grand total for Column 13 for each product type.

Schedule 14A - Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina

This schedule provides detail transaction information on deliveries of motor fuel from South Carolina into another state by a common or contract carrier. Motor fuel includes gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline. Transporters are required to report each delivery of motor fuel on a transaction by transaction basis. Complete the requested information for every column on this schedule. **List all sellers in alphabetical order. Complete a separate schedule for each product type and terminal code.**

The total from this schedule is carried to Page 1, Line 1 of the Transporter Return (L-2176).

Schedule 14B - Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina

This schedule provides detail transaction information on deliveries of motor fuel from outside of South Carolina into South Carolina by a common or contract carrier. Motor fuel includes gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline. Transporters are required to report each delivery of motor fuel on a transaction by transaction basis. Complete the requested information for every column on this schedule. **List all sellers in alphabetical order. Complete a separate schedule for each product type and terminal code.**

The total from this schedule is carried to Page 1, Line 2 of the Transporter Return (L-2176).

Schedule 14C - Total of all deliveries of fuels between two points in South Carolina

This schedule provides detail transaction information on deliveries of motor fuel between two points in South Carolina, by a common or contract carrier. Motor fuel includes gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline. Transporters are required to report each delivery of motor fuel on a transaction by transaction basis. Complete the requested information for every column on this schedule. **List all sellers in alphabetical order. Complete a separate schedule for each product type and terminal code.**

The total from this schedule is carried to Page 1, Line 3 of the Transporter Return (L-2176).

**SUPPLIER TEST SCENARIO 1
RAINY DAY PETROLEUM**

L-2119 - Motor Fuel Suppliers Monthly User Fee and Fee Calculation
with various Schedules

Process as an amount due return

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**MOTOR FUEL SUPPLIERS MONTHLY
USER FEE AND FEE CALCULATION**

L-2119

4207

| | |
|---|----------------|
| SUPPLIER NAME AND ADDRESS RAINY DAY PETROLEUM 11 CLOUD STREET COLUMBIA, SC 29214 | License Number |
| | 371014713 |
| | FEIN |
| | 111444555 |
| | Period Covered |
| | 04/2015 |

USER FEE AND OTHER APPLICABLE FEE CALCULATIONS

| | | | |
|-----|---|----------|---------|
| 1. | Gasoline User Fee Collected | 0.00 | |
| 2. | Less Tare Allowance | 0.00 | |
| 3. | Less Administration Allowance | 0.00 | |
| 4. | Less Credit | 0.00 | |
| 5. | Net Gasoline User Fee Due ▶ | 0.00 | |
| 6. | Penalty ▶ | 0.00 | |
| 7. | Interest ▶ | 0.00 | |
| 8. | Total Gasoline User Fee Due | 0.00 | 34-2301 |
| 9. | Special Fuels User Fee Collected | 6,676.00 | |
| 10. | Less Tare Allowance | 0.00 | |
| 11. | Less Administration Allowance | 6.68 | |
| 12. | Less Credit | 0.00 | |
| 13. | Net Special Fuels User Fee Due ▶ | 6,669.32 | |
| 14. | Penalty ▶ | 0.00 | |
| 15. | Interest ▶ | 0.00 | |
| 16. | Total Special Fuels User Fee Due | 6,669.32 | 34-2101 |
| 17. | Inspection Fees Collected | 144.55 | |
| 18. | Less Credit | 0.00 | |
| 19. | Penalty ▶ | 0.00 | |
| 20. | Interest ▶ | 0.00 | |
| 21. | Total Inspection Fees Due ▶ | 144.55 | 34-2314 |
| 22. | Environmental Impact Fees Collected | 289.09 | |
| 23. | Less Credit | 0.00 | |
| 24. | Penalty ▶ | 0.00 | |
| 25. | Interest ▶ | 0.00 | |
| 26. | Total Environmental Impact Fees Due ▶ | 289.09 | 34-2312 |
| 27. | Total Fees Due, Plus Penalty and Interest (Add lines 8, 16, 21 and 26) ▶ | 7,102.96 | |

| ADJUSTMENT | | Gasoline/ Gasohol | Undyed Diesel/ Biodiesel | Dyed Fuel | Undyed/Dyed Kerosene | Aviation Gasoline | Jet Fuel | Other/ Substitute Fuel |
|----------------------------------|---|----------------------|-----------------------------|-----------|-------------------------|----------------------|----------|---------------------------|
| 1. | STATE DIVERSION CORRECTIONS | SCHD 11 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | GALLONS RECEIVED USER FEE PAID | SCHD 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | GALLONS REMOVED USER FEE FREE IMPORT BY LICENSED IMPORTER | 8-H | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPORTS | | | | | | | | |
| 4. | GALLONS REMOVED FOR EXPORT (DEST STATE TAX COLLECTED) | 7-A | 0 | 15,282 | 0 | 0 | 0 | 0 |
| 5. | GALLONS REMOVED FOR EXPORT (DEST STATE TAX EXEMPT) | 7-B | 0 | 0 | 7,490 | 0 | 0 | 0 |
| 6. | TOTAL GALLONS REMOVED FOR EXPORT (LINE 4 + LINE 5) | CALC | 0 | 15,282 | 7,490 | 0 | 0 | 0 |
| EXEMPT SALES | | | | | | | | |
| 7. | GALLONS REMOVED FOR US GOVERNMENT SALES | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. | GALLONS REMOVED FOR SC DEPT OF EDUC SCHOOL BUSES | 9-C | 0 | 0 | | | | |
| 9. | GALLONS REMOVED FOR AVIATION USE | 10-B | | | | 0 | 0 | 0 |
| 10. | GALLONS REMOVED FOR OTHER EXEMPT SALES | 10-G | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. | TOTAL GALLONS REMOVED FOR EXEMPT SALES (TOTAL OF LINES 7 THROUGH 10) | CALC | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. | GALLONS REMOVED DYED FUELS | 6-F | | | 16,093 | | | |
| 13. | TOTAL GALLONS REMOVED EXEMPT FROM STATE USER FEE (LINE 11 + LINE 12) | CALC | 0 | 0 | 16,093 | 0 | 0 | 0 |
| SALES SUBJECT TO USER FEE | | | | | | | | |
| 14. | GALLONS REMOVED SUBJECT TO USER FEE - (NON-ELIGIBLE PURCHASER) | 5-A | 0 | 0 | | | | 0 |
| 15. | GALLONS REMOVED SUBJECT TO USER FEE - (ELIGIBLE PURCHASER) | 5-C | 0 | 41,725 | | | | 0 |
| 16. | GALLONS REMOVED USER FEE PAID FOR IMPORT BY IMPORTER | 5-E | 0 | 0 | | | | 0 |
| 17. | GALLONS REMOVED USER FEE PAID FOR EXPORT BY EXPORTER | 5-H | 0 | 0 | | | | 0 |
| 18. | TOTAL GALLONS REMOVED SC USER FEE PAID (LINE 14 + LINE 15 + LINE 16 + LINE 17) | CALC | 0 | 41,725 | | | | 0 |
| 19. | TOTAL GALLONS REMOVED SUBJECT TO USER FEE (LINE 14 + LINE 15 + LINE 16 + LINE 17) | CALC | 0 | 41,725 | | | | 0 |
| 20. | TOTAL GALLONS REMOVED (LINE 13 + LINE 18 + LINE 1 - LINE 2 - LINE 3 - LINE 7) | CALC | 0 | 41,725 | 16,093 | 0 | 0 | 0 |

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 Section 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 return (including all attachments) has been examined by me and to the best of my knowledge, is true, correct and a complete return.

| Supplier Name | | | Schedule Type | | | Product Type | | | Page | Month/Year | | |
|----------------------|----------------------|-----------|------------------------------|-----------------------|---------------------------|------------------------|----------------------|-------------------------|----------------------|------------------------|-------------------------|--|
| RAINY DAY PETROLEUM | | | SC | | | 167 | | | | 04/2015 | | |
| 1 Carrier Name | 2 Carrier FEIN | 3 Mode | 4 Point Of Destination | 5 Terminal Code | 6 Purchaser Sold To | 7 Purchaser FEIN | 8 Date Shipped | 9 Document Number | 10 Net Gallons | 11 Gross Gallons | 12 Billed Gallons | |
| BOB GAS CO | 123456789 | J | SC | T56NC2034 | BOB GAS COMP | 123456789 | 04/29/2015 | 664064 | 7,540 | 7,540 | 7,540 | |
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 62301110 | 498 | 498 | 498 | |
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 6230653 | 1,000 | 1,000 | 1,000 | |
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 6230808 | 3,794 | 3,794 | 3,794 | |
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 6230872 | 1,002 | 1,002 | 1,002 | |
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 6230935 | 2,195 | 2,195 | 2,195 | |
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/04/2015 | 6231272 | 3,994 | 3,994 | 3,994 | |
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/13/2015 | 6235608 | 1,495 | 1,495 | 1,495 | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
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1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**SUPPLIER SCHEDULE
OF TERMINAL RACK REMOVALS**

L-2103

4191

| | | | |
|--------------------------------------|-----------------------------|-------------------|-----------------------|
| Supplier Name RAINY DAY PETROLEUM | License Number 371014713 | FEIN 111444555 | Month/Year 04/2015 |
|--------------------------------------|-----------------------------|-------------------|-----------------------|

SCHEDULE TYPE (6F)

| | |
|---|--|
| 5-A Gallons Removed Subject to User Fee (Non-eligible Purchaser) | 7-A Gallons Removed for Export to _____ by Supplier (Dest State Tax Collected) |
| 5-C Gallons Removed Subject to User Fee (Eligible Purchaser) | 7-B Gallons Removed for Export to _____ by Supplier (Dest State Tax Exempt) |
| 5-E Gallons Removed User Fee Paid for Import by Importer | 8 Gallons Removed for US Government Sales |
| 5-H Gallons Removed User Fee Paid - For Export by Licensed Exporter | 9-C Gallons Removed for SC Department of Education School Buses |
| 6-F Gallons Removed - Dyed Fuel | 10-B Gallons Removed for Aviation Use |
| 6-H Gallons Removed User Fee Free Import by Licensed Importer | 10-G Gallons Removed for Other Exempt Sales |

PRODUCT TYPE (227)

| | | |
|-------------------------------|------------------------------|---------------------------|
| 065 Gasoline | 072 Dyed Kerosene | D00 Dyed Biodiesel (100%) |
| 122 Blend Components | 130 Jet Fuel | B01-B99 Undyed Biodiesel |
| 125 Aviation Gasoline | 142 Kerosene | Blend (% _____) |
| E00 Fuel Grade Ethanol (100%) | 167 Low Sulfur Undyed Diesel | D01-D99 Dyed Biodiesel |
| E01-E99 Gasohol (% _____) | 226 High Sulfur Dyed Diesel | Blend (% _____) |
| | 227 Low Sulfur Dyed Diesel | 092 Other/Substitute |
| | B00 Undyed Biodiesel (100%) | Fuel (% _____) |

| 1 Carrier Name | 2 Carrier FEIN | 3 Mode | 4 Point Of Destination | 5 Terminal Code | 6 Purchaser Sold To | 7 Purchaser FEIN | 8 Date Shipped | 9 Document Number | 10 Net Gallons | 11 Gross Gallons | 12 Billed Gallons |
|----------------------|----------------------|-----------|------------------------------|-----------------------|---------------------------|------------------------|----------------------|-------------------------|----------------------|------------------------|-------------------------|
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 6230651 | 501 | 501 | 501 |
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 6230747 | 7,094 | 7,094 | 7,094 |
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 6230810 | 1,001 | 1,001 | 1,001 |
| SLEEPY OIL | 111222555 | J | SC | T57SC2060 | FREEDOM OIL | 777333888 | 04/05/2015 | 6231702 | 7,497 | 7,497 | 7,497 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**SUPPLIER SCHEDULE
OF TERMINAL RACK REMOVALS**

L-2103

4191

| Supplier Name RAINY DAY PETROLEUM | | License Number 371014713 | | FEIN 111444555 | | Month/Year 04/2015 | | | | | |
|---|----------------------|------------------------------|------------------------------|--|---------------------------|------------------------|----------------------|-------------------------|----------------------|------------------------|-------------------------|
| SCHEDULE TYPE (7A) | | | | | | | | | | | |
| 5-A Gallons Removed Subject to User Fee (Non-eligible Purchaser) | | | | 7-A Gallons Removed for Export to _____ by Supplier (Dest State Tax Collected) | | | | | | | |
| 5-C Gallons Removed Subject to User Fee (Eligible Purchaser) | | | | 7-B Gallons Removed for Export to _____ by Supplier (Dest State Tax Exempt) | | | | | | | |
| 5-E Gallons Removed User Fee Paid for Import by Importer | | | | 8 Gallons Removed for US Government Sales | | | | | | | |
| 5-H Gallons Removed User Fee Paid - For Export by Licensed Exporter | | | | 9-C Gallons Removed for SC Department of Education School Buses | | | | | | | |
| 6-F Gallons Removed - Dyed Fuel | | | | 10-B Gallons Removed for Aviation Use | | | | | | | |
| 6-H Gallons Removed User Fee Free Import by Licensed Importer | | | | 10-G Gallons Removed for Other Exempt Sales | | | | | | | |
| PRODUCT TYPE (167) | | | | | | | | | | | |
| 065 Gasoline | | 072 Dyed Kerosene | | D00 Dyed Biodiesel (100%) | | | | | | | |
| 122 Blend Components | | 130 Jet Fuel | | B01-B99 Undyed Biodiesel Blend (% _____) | | | | | | | |
| 125 Aviation Gasoline | | 142 Kerosene | | D01-D99 Dyed Biodiesel Blend (% _____) | | | | | | | |
| E00 Fuel Grade Ethanol (100%) | | 167 Low Sulfur Undyed Diesel | | 092 Other/Substitute Fuel (_____) | | | | | | | |
| E01-E99 Gasohol (% _____) | | 226 High Sulfur Dyed Diesel | | | | | | | | | |
| | | 227 Low Sulfur Dyed Diesel | | | | | | | | | |
| | | B00 Undyed Biodiesel (100%) | | | | | | | | | |
| 1 Carrier Name | 2 Carrier FEIN | 3 Mode | 4 Point Of Destination | 5 Terminal Code | 6 Purchaser Sold To | 7 Purchaser FEIN | 8 Date Shipped | 9 Document Number | 10 Net Gallons | 11 Gross Gallons | 12 Billed Gallons |
| SLEEPY OIL | 111222555 | J | GA | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 6230844 | 1,997 | 1,997 | 1,997 |
| SLEEPY OIL | 111222555 | J | GA | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 6230881 | 3,792 | 3,792 | 3,792 |
| SLEEPY OIL | 111222555 | J | GA | T57SC2060 | FREEDOM OIL | 777333888 | 04/03/2015 | 6231009 | 995 | 995 | 995 |
| SLEEPY OIL | 111222555 | J | GA | T57SC2060 | FREEDOM OIL | 777333888 | 04/04/2015 | 6231290 | 6,006 | 6,006 | 6,006 |
| SLEEPY OIL | 111222555 | J | GA | T57SC2060 | FREEDOM OIL | 777333888 | 04/04/2015 | 6231429 | 995 | 995 | 995 |
| SLEEPY OIL | 111222555 | J | GA | T57SC2060 | FREEDOM OIL | 777333888 | 04/09/2015 | 6233635 | 1,497 | 1,497 | 1,497 |
| | | | | | | | | | | | |

SUPPLIER TEST SCENARIO 2
RAINY DAY PETROLEUM
AMENDED RETURN

L-2119 - Motor Fuel Suppliers Monthly User Fee and Fee Calculation
with various Schedules

Process as an amended return

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**MOTOR FUEL SUPPLIERS MONTHLY
USER FEE AND FEE CALCULATION**

L-2119

4207

| | |
|---|----------------|
| SUPPLIER NAME AND ADDRESS RAINY DAY PETROLEUM 11 CLOUD STREET COLUMBIA, SC 29214 | License Number |
| | 371014713 |
| | FEIN |
| | 111444555 |
| | Period Covered |
| | 04/2015 |

USER FEE AND OTHER APPLICABLE FEE CALCULATIONS

| | | | |
|-----|---|---------|---------|
| 1. | Gasoline User Fee Collected | 0.00 | |
| 2. | Less Tare Allowance | 0.00 | |
| 3. | Less Administration Allowance | 0.00 | |
| 4. | Less Credit | 0.00 | |
| 5. | Net Gasoline User Fee Due ▶ | 0.00 | |
| 6. | Penalty ▶ | 0.00 | |
| 7. | Interest ▶ | 0.00 | |
| 8. | Total Gasoline User Fee Due | 0.00 | |
| 9. | Special Fuels User Fee Collected | -495.36 | 34-2301 |
| 10. | Less Tare Allowance | 0.00 | |
| 11. | Less Administration Allowance | -0.50 | |
| 12. | Less Credit | 0.00 | |
| 13. | Net Special Fuels User Fee Due ▶ | -494.86 | |
| 14. | Penalty ▶ | 0.00 | |
| 15. | Interest ▶ | 0.00 | |
| 16. | Total Special Fuels User Fee Due | -494.86 | 34-2101 |
| 17. | Inspection Fees Collected | -7.74 | |
| 18. | Less Credit | 0.00 | |
| 19. | Penalty ▶ | 0.00 | |
| 20. | Interest ▶ | 0.00 | |
| 21. | Total Inspection Fees Due ▶ | -7.74 | 34-2314 |
| 22. | Environmental Impact Fees Collected | -15.48 | |
| 23. | Less Credit | 0.00 | |
| 24. | Penalty ▶ | 0.00 | |
| 25. | Interest ▶ | 0.00 | |
| 26. | Total Environmental Impact Fees Due ▶ | -15.48 | 34-2312 |
| 27. | Total Fees Due, Plus Penalty and Interest (Add lines 8, 16, 21, and 26) ▶ | -518.08 | |

| ADJUSTMENT | | Gasoline/ Gasohol | Undyed Diesel/ Biodiesel | Dyed Fuel | Undyed/Dyed Kerosene | Aviation Gasoline | Jet Fuel | Other/ Substitute Fuel |
|----------------------------------|--|------------------------------|-------------------------------------|------------------|---------------------------------|------------------------------|-----------------|-----------------------------------|
| 1 | STATE DIVERSION CORRECTIONS | SCHD 11 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | GALLONS RECEIVED USER FEE PAID | SCHD 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | GALLONS REMOVED USER FEE FREE IMPORT BY LICENSED IMPORTER | 5-H | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPORTS | | | | | | | | |
| 4 | GALLONS REMOVED FOR EXPORT (DBST STATE TAX COLLECTED) | 7-A | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | GALLONS REMOVED FOR EXPORT (DBST STATE TAX EXEMPT) | 7-B | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL GALLONS REMOVED FOR EXPORT (LINE 4 + LINE 5) | CALC | 0 | 0 | 0 | 0 | 0 | 0 |
| EXEMPT SALES | | | | | | | | |
| 7 | GALLONS REMOVED FOR US GOVERNMENT SALES | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | GALLONS REMOVED FOR SC DEPT OF EDUC SCHOOL BUSES | 9-C | 0 | 0 | | | | |
| 9 | GALLONS REMOVED FOR AVIATION USE | 10-B | | | | 0 | 0 | 0 |
| 10 | GALLONS REMOVED FOR OTHER EXEMPT SALES | 10-G | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL GALLONS REMOVED FOR EXEMPT SALES (TOTAL OF LINES 7 THROUGH 10) | CALC | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | GALLONS REMOVED DYED FUELS | 6-F | | | 0 | 0 | | 0 |
| 13 | TOTAL GALLONS REMOVED EXEMPT FROM STATE USER FEE (LINE 11 + LINE 12) | CALC | 0 | 0 | 0 | 0 | 0 | 0 |
| SALES SUBJECT TO USER FEE | | Gasoline/ Gasohol | Undyed Diesel/ Biodiesel | Dyed Fuel | Undyed/Dyed Kerosene | Aviation Gasoline | Jet Fuel | Other/ Substitute Fuel |
| 14 | GALLONS REMOVED SUBJECT TO USER FEE - (NON-ELIGIBLE PURCHASER) | 5-A | 0 | 0 | | | | 0 |
| 15 | GALLONS REMOVED SUBJECT TO USER FEE - (ELIGIBLE PURCHASER) | 5-C | 0 | -3,096 | | | | 0 |
| 16 | GALLONS REMOVED USER FEE PAID FOR IMPORT BY IMPORTER | 5-E | 0 | 0 | | | | 0 |
| 17 | GALLONS REMOVED USER FEE PAID FOR EXPORT BY EXPORTER | 5-H | 0 | 0 | | | | 0 |
| 18 | TOTAL GALLONS REMOVED SC USER FEE PAID (LINE 14 + LINE 15 + LINE 16 + LINE 17) | CALC | 0 | -3,096 | | | | 0 |
| 19 | TOTAL GALLONS REMOVED SUBJECT TO USER FEE (LINE 18 + LINE 1 + LINE 2 + LINE 3) | CALC | 0 | -3,096 | | | | 0 |
| 20 | TOTAL GALLONS REMOVED (LINE 13 + LINE 18 + LINE 1 + LINE 2 + LINE 3 + LINE 7) | CALC | 0 | -3,096 | 0 | 0 | 0 | 0 |

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 Section 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 return (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: 09/06/2016

**SUPPLIER TEST SCENARIO 3
RAINY DAY PETROLEUM**

L-2119 - No Activity Return

Process as a no activity return

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**MOTOR FUEL SUPPLIERS MONTHLY
USER FEE AND FEE CALCULATION**

L-2119

4207

| | | |
|--|---|----------------|
| SUPPLIER NAME AND ADDRESS | | License Number |
| RAINY DAY PETROLEUM 11 CLOUD STREET COLUMBIA, SC 29214 | | 371014713 |
| | | FEIN |
| | | 111444555 |
| | | Period Covered |
| | | 04/2015 |
| USER FEE AND OTHER APPLICABLE FEE CALCULATIONS | | |
| 1. | Gasoline User Fee Collected | 0.00 |
| 2. | Less Tare Allowance | 0.00 |
| 3. | Less Administration Allowance | 0.00 |
| 4. | Less Credit | 0.00 |
| 5. | Net Gasoline User Fee Due ▶ | 0.00 |
| 6. | Penalty ▶ | 0.00 |
| 7. | Interest ▶ | 0.00 |
| 8. | Total Gasoline User Fee Due | 0.00 |
| 9. | Special Fuels User Fee Collected | 0.00 |
| 10. | Less Tare Allowance | 0.00 |
| 11. | Less Administration Allowance | 0.00 |
| 12. | Less Credit | 0.00 |
| 13. | Net Special Fuels User Fee Due ▶ | 0.00 |
| 14. | Penalty ▶ | 0.00 |
| 15. | Interest ▶ | 0.00 |
| 16. | Total Special Fuels User Fee Due | 0.00 |
| 17. | Inspection Fees Collected | 0.00 |
| 18. | Less Credit | 0.00 |
| 19. | Penalty ▶ | 0.00 |
| 20. | Interest ▶ | 0.00 |
| 21. | Total Inspection Fees Due ▶ | 0.00 |
| 22. | Environmental Impact Fees Collected | 0.00 |
| 23. | Less Credit | 0.00 |
| 24. | Penalty ▶ | 0.00 |
| 25. | Interest ▶ | 0.00 |
| 26. | Total Environmental Impact Fees Due ▶ | 0.00 |
| 27. | Total Fees Due, Plus Penalty and Interest (Add lines 8, 16, 21 and 26) ▶ | 0.00 |

34-2301

34-2101

34-2314

34-2312

| ADJUSTMENT | | Gasoline/ Gasohol | Undyed Diesel/ Biodiesel | Dyed Fuel | Undyed/Dyed Kerosene | Aviation Gasoline | Jet Fuel | Other/ Substitute Fuel | |
|----------------------------------|--|----------------------|-----------------------------|-----------------------------|-------------------------|-------------------------|----------------------|---------------------------|---------------------------|
| 1. | STATE DIVERSION CORRECTIONS | SCHD 11 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2. | GALLONS RECEIVED USER FEE PAID | SCHD 1 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | GALLONS REMOVED USER FEE FREE IMPORT BY LICENSED IMPORTER | 6-H | 0 | 0 | 0 | 0 | 0 | 0 | |
| EXPORTS | | | | | | | | | |
| 4. | GALLONS REMOVED FOR EXPORT (DEST STATE TAX COLLECTED) | 7-A | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5. | GALLONS REMOVED FOR EXPORT (DEST STATE TAX EXEMPT) | 7-B | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6. | TOTAL GALLONS REMOVED FOR EXPORT (LINE 4 + LINE 5) | CALC | 0 | 0 | 0 | 0 | 0 | 0 | |
| EXEMPT SALES | | | | | | | | | |
| 7. | GALLONS REMOVED FOR US GOVERNMENT SALES | 8 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8. | GALLONS REMOVED FOR SC DEPT OF EDUC SCHOOL BUSES | 9-C | 0 | 0 | | | | | |
| 9. | GALLONS REMOVED FOR AVIATION USE | 10-B | | | | 0 | 0 | 0 | |
| 10. | GALLONS REMOVED FOR OTHER EXEMPT SALES | 10-G | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11. | TOTAL GALLONS REMOVED FOR EXEMPT SALES (TOTAL OF LINES 7 THROUGH 10) | CALC | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12. | GALLONS REMOVED DYED FUELS | 6-F | | | 0 | | | | |
| 13. | TOTAL GALLONS REMOVED EXEMPT FROM STATE USER FEE (LINE 11 + LINE 12) | CALC | 0 | 0 | 0 | 0 | 0 | 0 | |
| SALES SUBJECT TO USER FEE | | | Gasoline/ Gasohol | Undyed Diesel/ Biodiesel | Dyed Fuel | Undyed/Dyed Kerosene | Aviation Gasoline | Jet Fuel | Other/ Substitute Fuel |
| 14. | GALLONS REMOVED SUBJECT TO USER FEE - (NON-ELIGIBLE PURCHASER) | 5-A | 0 | 0 | | | | 0 | |
| 15. | GALLONS REMOVED SUBJECT TO USER FEE - (ELIGIBLE PURCHASER) | 5-C | 0 | 0 | | | | 0 | |
| 16. | GALLONS REMOVED USER FEE PAID FOR IMPORT BY IMPORTER | 5-E | 0 | 0 | | | | 0 | |
| 17. | GALLONS REMOVED USER FEE PAID FOR EXPORT BY EXPORTER | 5-H | 0 | 0 | | | | 0 | |
| 18. | TOTAL GALLONS REMOVED SC USER FEE PAID (LINE 14 + LINE 15 + LINE 16 + LINE 17) | CALC | 0 | 0 | | | | 0 | |
| 19. | TOTAL GALLONS REMOVED SUBJECT TO USER FEE (LINE 18 + LINE 1 + LINE 2 + LINE 3) | CALC | 0 | 0 | | | | 0 | |
| 20. | TOTAL GALLONS REMOVED (LINE 13 + LINE 18 + LINE 1 + LINE 2 + LINE 3 + LINE 7) | CALC | 0 | 0 | 0 | 0 | 0 | 0 | |

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 Section 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 return (including all attachments) has been examined by me and to the best of my knowledge, is true, correct and a complete return.

**TERMINAL OPERATOR TEST SCENARIO 1
FREEDOM OIL**

L-2098 - Motor Fuel Terminal Operator Monthly Return with various
schedules

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**MOTOR FUEL TERMINAL OPERATOR
MONTHLY RETURN**

L-2098

4186

The Return is Due on the 22nd of the Next Month.

| | |
|--|-----------------|
| OPERATOR NAME AND ADDRESS Freedom Oil Company Inc 777 Victory Lane Columbia, SC 29214 | Office Use Only |
| | 34-2101 |
| | License Number |
| NAME AND PHYSICAL ADDRESS OF TERMINAL Motiva Enterprises LLC 300 Delmar Road, Spartansburg, SC 29302 | 371010352 |
| | FEIN |
| | 777333888 |
| | Terminal Code |
| | T57SC2075 |
| | Month/Year |
| | 06/2016 |

**COMPLETE MONTHLY SUMMARY OF TRANSACTIONS FOR THE MONTH
(LOCATED ON THE BACK OF THIS REPORT)**

S.C. Code of Laws 1976 As Amended: Code Section 12-54-210 (a) states: A person liable for a tax, license, fee, or surcharge administered by the department or for the filing of a return with the department, including information returns shall keep books, papers, memoranda, records, render statements, make returns, and comply with regulations as the department prescribes. Persons failing to comply with the provisions of this section must be penalized in an amount to be assessed by the department not to exceed five hundred dollars for the period covered by the return in addition to other penalties provided by law

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

L-2098

MONTHLY SUMMARY OF TRANSACTIONS FOR THE MONTH

| Description | SCHD | Gasoline/ Gasohol | Undyed Diesel/Biodiesel | Dyed Fuel | Undyed/Dyed Kerosene | Aviation Gasoline | Jet Fuel | Other/ Substitute Fuel |
|--|------|----------------------|----------------------------|-----------|-------------------------|----------------------|----------|---------------------------|
| 1 Beginning Inventory | | 1,402,000 | 1,207,000 | 0 | 0 | 0 | 0 | 0 |
| 2 Total Receipts | 15-A | 2,020,000 | 807,000 | 0 | 0 | 0 | 0 | 0 |
| 3 Total Gallons Available for Removal | CALC | 3,422,000 | 2,014,000 | 0 | 0 | 0 | 0 | 0 |
| 4 Fuel Disbursements | 15-B | 52,119 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 Gallons Available (Less Disbursements) | CALC | 3,369,881 | 2,014,000 | 0 | 0 | 0 | 0 | 0 |
| 6 Gain/Loss (Inventory Adjustment) | CALC | -1,022,339 | -1,008,500 | 0 | 0 | 0 | 0 | 0 |
| 7 Actual Ending Inventory | CALC | 2,347,542 | 1,005,500 | 0 | 0 | 0 | 0 | 0 |

Terminals located in states other than SC are not required to provide inventory information. Only SC Disbursement information for Line 4 is required.

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

L-2100

**SCHEDULE 15-B
TERMINAL OPERATOR SCHEDULE OF DISBURSEMENT**

4188

| Terminal Name | | FEIN | | Terminal Code | | | Month/Year | | |
|---|----------------------|-----------|--------------------|---------------|-----------------------|----------------------|-------------------------|---------------------|------------------------|
| Freedom Oil Company Inc | | 777333888 | | T57SC2075 | | | 06/2016 | | |
| PRODUCT TYPE (065) 065 Gasoline 130 Jet Fuel 167 Low Sulfur Undyed Diesel Fuel B01-B99 Undyed Biodiesel 122 Blend Components B00 (100%) Undyed Biodiesel 226 High Sulfur Dyed Diesel Fuel Blend (% _____) E00 Fuel Grade Ethanol (100%) D00 (100%) Dyed Biodiesel 227 Low Sulfur Dyed Diesel Fuel D01-D99 Dyed Biodiesel E01-E99 Gasohol (% _____) 142 Kerosene Blend (% _____) 125 Aviation Gasoline 072 Dyed Kerosene 092 Other/Substitute Fuel (_____) | | | | | | | | | |
| 1 Carrier Name | 2 Carrier FEIN | 3 Mode | 4 Dest State | 5 Supplier | 6 Supplier FEIN | 7 Date Shipped | 8 Document Number | 9 Net Gallons | 10 Gross Gallons |
| RAINY DAY PETROLEUM | 111444555 | J | SC | Bob Gas | 123456789 | 06/16/2016 | 16081984 | 8.620 | 8.600 |
| RAINY DAY PETROLEUM | 111444555 | J | NC | Bob Gas | 123456789 | 06/16/2016 | 16081992 | 8.575 | 8.600 |
| RAINY DAY PETROLEUM | 111444555 | J | NC | Bob Gas | 123456789 | 06/16/2016 | 16081992 | 8.610 | 8.600 |
| RAINY DAY PETROLEUM | 111444555 | J | NC | Bob Gas | 123456789 | 06/16/2016 | 16081992 | 8.705 | 8.700 |
| RAINY DAY PETROLEUM | 111444555 | J | NC | Bob Gas | 123456789 | 06/16/2016 | 16081992 | 9.108 | 9.100 |
| RAINY DAY PETROLEUM | 111444555 | J | SC | Bob Gas | 123456789 | 06/16/2016 | 16081992 | 8.501 | 8.500 |
| | | | | | | | | | |
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**TRANSPORTER TEST SCENARIO 1
SLEEPY OIL**

L-2176 - Motor Fuel Transporter Monthly Report with Schedules

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MOTOR FUEL TRANSPORTER MONTHLY RETURN

L-2176

4330

NAME AND ADDRESS

Sleepy Oil
123 Wake Up Rd

Columbia, 29123

Office Use Only

License Number

371000746

FEIN

111222555

Month/Year

08/2016

34-2103

Gallon Information

| | | | |
|---|----------|---|---------------|
| 1. Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina (Schedule 14A) | 1 | ▶ | 8,905 |
| 2. Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina (Schedule 14B) | 2 | ▶ | 56,773 |
| 3. Total of all deliveries of fuels between two points in South Carolina (Schedule 14C) | 3 | ▶ | 8,709 |
| 4. TOTAL GALLONS OF MOTOR FUEL TRANSPORTED (Add Lines 1, 2 and 3) | 4 | | 74,387 |

CERTIFICATION

Name of Contact Person: _____

Phone Number: _____

Signature and Title: _____

Date: 09/09/2016

I certify that to the best of my knowledge, this return is accurate and complete.

Email Address: _____

Returns are due by the 22nd of the Next Month

Motor Fuel Transporter Schedule of Deliveries
South Carolina Department of Revenue

L-2185
4340

| | | | |
|--------------------------|----------------|------------|---------------------|
| Transporter/Carrier Name | License Number | Month/Year | Schedule Type : 14C |
| Sleepy Oil | 371000746 | 08/2016 | Product Type : 065 |

SCHEDULE TYPE (CIRCLE ONE)

Schedule 14A - Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina
Schedule 14B - Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina
Schedule 14C - Total of all deliveries of fuels between two points in South Carolina

Mode

J = Truck
R = Rail
B = Barge
PL = Pipeline
S = Ship
BA = Book Adjustment
ST = Stock Transfer

PRODUCT TYPE (CIRCLE ONE AND ENTER % WHEN APPLICABLE)

| | | |
|---------------------------|------------------------------|---------------------------|
| 065 Gasoline | 072 Dyed Kerosene | D00 Dyed Biodiesel (100%) |
| 122 Blend Components | 130 Jet Fuel | B01-B99 Undyed Biodiesel |
| 125 Aviation Gasoline | 142 Kerosene | Blend (% _____) |
| E00 Fuel Grade | 167 Low Sulfur Undyed Diesel | D01-D99 Dyed Biodiesel |
| Ethanol (100%) | 226 High Sulfur Dyed Diesel | Blend (% _____) |
| E01-E99 Gasohol (% _____) | 227 Low Sulfur Dyed Diesel | 092 Other/Substitute |
| | 800 Undyed Biodiesel (100%) | Fuel (% _____) |

| Person Hiring the Carrier | | | | | | Delivered To: | | | (10) Date Delivered | (11) Document Number | (12) Gross Gallons | (13) Net Gallons |
|---------------------------|---------------------|--------------------|--------------------|-------------|---------------|---------------|----------------|-------------|---------------------------|----------------------------|--------------------------|------------------------|
| (1) Company Name | (2) Company FEIN | (3) Seller Name | (4) Seller FEIN | (5) Mode | (6) Origin | (7) Name | (8) Address | (9) FEIN | | | | |
| RAINY DAY PETROLE | 111444555 | BOB GAS | 123456789 | J | SC | BOB GAS | .SC | 23456789 | 08/12/2016 | 458956 | 4.001 | 3.960 |
| RAINY DAY PETROLE | 111444555 | BOB GAS | 123456789 | J | SC | BOB GAS | .SC | 23456789 | 08/26/2016 | 302802 | 4.801 | 4.749 |
| | | | | | | | | | | | | |
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| TOTAL | | | | | | | | | | 8,802 | 8,709 | |



CERTIFIED ELECTRONIC DATA INTERCHANGE (EDI) SOFTWARE VENDORS

The following EDI software vendors are certified by the SCDOR for Motor Fuel filers:

| SOFTWARE VENDORS NAME/ADDRESS | CONTACT | TELEPHONE | EMAIL ADDRESS |
|---|-----------------------|---------------------------|--|
| ADD Systems 6 Laurel Drive Flanders, NJ 07836 | Rebecca Webber | 973-584-4026 ext. 3212 | webberr@addsys.com |
| AKORE Software 27212 S. Glenrose Rd San Antonio, TX 78260 | Customer Support | 877-752-5673 | support@akore.com |
| Avalara 100 Ravine Lane NE Ste. 220 Bainbridge Island, WA 98110 | Excise Support | 877-780-4848 | support@avalara.com |
| FACTOR 3030 NW Expressway Ste. 1500 Oklahoma City, OK 73112 | Customer Support | 877-854-7888 | css@factor.com |
| FireStream Worldwide 18336 Edison Ave Chesterfield, MO 63005 | Curt Hummel | 636-778-2714 | accounting@firestream.com |
| HuskerOil.com 7100 W. MacDougall St Sioux Falls, SD 57106 | Clay B. Meyer | 605-940-4679 | clay@huskeroil.com |
| IGen 340 N Broadway St, Ste. 260 Green Bay, WI 54303 | Customer Support | 888-998-4436 | support@igentax.com |
| iRely LLC 4242 Flagstaff Cove Fort Wayne, IN 46815 | Abhilash Aravindan | 800-433-5724 | MotorFuelTax@iRely.com |
| Red River Software 2311 45th St SW, Ste. B Fargo, ND 58104-8613 | Adam Wood | 800-397-0780 | awood@redriversoftware.com |

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