



Motor Fuel Occasional Importers Monthly Return | L-2107

Revised 4/8/2020

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 Occasional Importers Monthly Return and required schedules.

WHO NEEDS TO FILE

- Motor Fuel Occasional Importers

WHEN TO FILE

- **Due date:** The Occasional Importers 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 an Occasional Importers 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 [Schedules of Disbursement \(L-2116\)](#) and [Schedules of Receipts \(L-2108\)](#). You will be required to attach these schedules when you submit your return. Schedules are available at dor.sc.gov/forms.

SPECIAL INSTRUCTIONS

- The maximum Tare Allowance for the combined total of gasoline and diesel is \$2,000.

SPECIAL PAYMENT REQUIREMENT - IMPORT PAYMENT VOUCHER: L-3022

- Occasional Importers are required to remit the user fees and other applicable fees due on gallons imported within three days from the date the product was imported. The payment is required to be remitted on the L-3022 Import Payment Voucher. These payments should also be reported on the appropriate schedules that are submitted with each monthly return.

TAX RATES

- \$0.0025 Inspection 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

- \$0.005 Environmental Impact Fee
- Tare Allowance and effective dates

Prior to July 1, 2017	\$0.00424
July 1, 2017 - June 30, 2018	\$0.00477
July 1, 2018 - June 30, 2019	\$0.00530
July 1, 2019 - June 30, 2020	\$0.00583
July 1, 2020 - June 30, 2021	\$0.00636
July 1, 2021 - June 30, 2022	\$0.00689
July 1, 2022	\$0.00742

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.