



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

APPLICATION FOR REFUND OF USER FEE PAID ON MOTOR FUEL  
(DIESEL, GASOLINE, LP) USED IN TRUCKING EQUIPMENT AS  
AUTHORIZED BY SECTION 12-28-710 (A)(7)

**L-2087**

(Rev. 1/9/18)  
4169

Name and Address of Applicant  <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <p style="text-align: center; margin: 0;">Name</p> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <p style="text-align: center; margin: 0;">Street or P.O. Box</p> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <p style="display: flex; justify-content: space-between; margin: 0;"> <span>City</span> <span>State</span> <span>Zip</span> </p> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> E-mail: _____	File Number   SSN/FEIN   Period Covered
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Choose one fuel type:  Gasoline  Diesel  LP

Number of Vehicles	Type of Equipment	Type of Fuel	Column 1 Gallons Used In SC	Column 2 Exempt %*	Column 1 x Column 2 Gallons Exempt
	Bulk Feed Trucks			15%	
	Milk Tank Trucks			30%	
	Concrete Mixers			30%	
	Boom Trucks/Block Trucks			20%	
	Dump Trucks			23%	
	Dump Trailers			15%	
	Tank Trucks			24%	
	Tank Transport			15%	
	Sanitation Compacting Vehicle			41%	
	Other: _____ (See Reverse for Type and Percentage.)				
	Other: _____ (See Reverse for Type and Percentage.)				

**Section B: Total Exempt Gallons.** Add exempt gallons for all equipment.

**Section C: Refund Before Sales Tax.** Multiply the total exempt gallons from Section B by user fee rate (see instructions).

**Section D: Total Price of Fuel.** Multiply the gallons from Section B, by the average price per gallon. See instructions #6, #7, and #8.

\_\_\_\_\_ Paid on Sales Tax Return      \_\_\_\_\_ Exempt Used

**Section E: Sales Tax Due.** Multiply Section D by applicable sales tax rate (6%, 7%, etc.). See instructions #8.

**Section F: Refund Due.** Subtract Section E from Section C to calculate the refund due.

**IMPORTANT: APPLICATION MUST BE SIGNED ON REVERSE SIDE.**

**Mail to:** SC Department of Revenue, P.O. Box 125, Columbia, SC 29214-0400.

## L-2087 REFUND APPLICATION INSTRUCTIONS

### Choose one fuel type per application.

1. You must apply for refund within three years from the purchase date of the fuel.
2. You may use this application for both gasoline and diesel powered auxiliary equipment. Auxiliary equipment is equipment that operates off the fuel supply tank of a licensed vehicle.
3. Copies of your purchase invoices for the motor fuel used during the refund period must be attached to the application. If you have a computer generated listing the following information must be provided on the listing. Seller's name and address (city/state), the number of gallons purchased, the type of fuel, and the price per gallon. Original purchase invoices should be retained for a three year period for audit purposes.
4. The purchaser's name on the invoice must be the same as the name on the refund application.
5. Complete Section A through Section C to determine your refund amount. All information must be provided. Additional Equipment types and allowable exempt percentages\* are listed below:

Sanitation Dump Trailers -	15%	Lime Spreader -	15%
Line Trucks, Digger/Derrick, Aerial Lift Trucks -	20%	Wrecker -	10%
Fire Trucks -	48%	Semi-wrecker -	35%
Mobile Cranes -	42%	Car Carrier w/Hydraulic Winch -	10%
Super Sucker -	90%	Pneumatic Tank Trucks -	15%
Truck Mounted/Tree Spade-	20%	Refrigeration Trucks -	15%

\*Exempt percentage amounts apply to all refund requests received by the Department on or after October 1, 1994.

#### Effective Dates of Motor Fuel User Fee Increase

#### Motor Fuel User Fee

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

6. To calculate the average price per gallon needed in Section D, use the price of the product only. Do not include the \$0.16 state user fee or the federal tax. If you have more than one invoice, you may use up to six invoices to calculate an average price per gallon. Round the price per gallon to two decimal places. Then multiply the average price per gallon by the exempt gallons from Section B to calculate the total price of the fuel.
7. If you are paying the sales tax on your sales tax return or the non-highway gallons were for a sales tax exempt use, then you should check the proper block in Section D and list your sales tax number or exemption certificate number in the block provided for Section D.
8. Use the sales tax rate of the county in which you are located or other applicable rate wherever tangible personal property was delivered. Out of state locations should use the state's basic sales tax rate. The state's basic sales tax rate is six percent (6%). Currently, some counties impose a local sales and use tax of varying rates in addition to the state's basic rate. To verify a county's tax rate or determine if a county's tax rate has changed, visit our website [www.dor.sc.gov](http://www.dor.sc.gov)

Calculate the refund due by subtracting the sales tax in Section E from the amount of refund in Section C.

#### Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

#### The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

The application must be signed. Please call (803) 896-1990 for assistance. Mail the application and copies of the invoices to: SC Department of Revenue, P.O. Box 125, Columbia, SC 29214-0400.

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime.

Name (Print)

Signature

Date

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