



STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
MOTOR FUEL TERMINAL OPERATOR ANNUAL RETURN
 Mail to: SC Department of Revenue, Motor Fuel, Columbia, SC 29214-0132.

L-2101
 (Rev. 10/15/14)
 4189

This return is due February 26 of the next year.

Operator Name and Address	License Number
	FEIN
	Terminal Code
Name and Physical Address of Terminal	Year

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 return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is correct and complete.

Name: _____ Phone: _____ Date: _____

Signature: _____ (Print) Email: _____

GAIN/LOSS CALCULATION SHEET

Month	Gasoline/Gasohol			Undyed Diesel/Biodiesel		
	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					

GAIN/LOSS CALCULATION SHEET

Month	Dyed Fuel			Undyed/Dyed 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					

Page 3

41893025

GAIN/LOSS CALCULATION SHEET

41894023

Month	Aviation Gasoline			Jet Fuel			Other/Substitute Fuels		
	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								
	Net Gallons Gained Plus								
2	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 RETURN
INSTRUCTIONS FOR L-2101
GAIN/LOSS CALCULATION SHEET**

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

GENERAL INFORMATION

This return 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 return should be found on the monthly terminal return. 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 return to determine the loss or gain for each month. Use Lines 4 and 5 of the monthly return 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/Gasohol and Undyed Diesel/Biodiesel 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.

USER FEE, INSPECTION AND ENVIROMENTAL FEES, PENALTY AND INTEREST

LINES 8 AND 12

USER FEE DUE - Enter the amount from Line 4 under Gasoline/Gasohol on Line 8. Enter the amount from Line 4 under Undyed Diesel/Biodiesel on Line 12.

LINES 16 AND 20

INSPECTION AND ENVIROMENTAL 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 USER FEE - 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/Gasohol and Undyed Diesel/Biodiesel 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 return 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 return 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 USER FEE AND FEES DUE - LINE 24

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

If you have any questions or need assistance calculating penalty and interest contact this office by email at motfuellic@dor.sc.gov or call (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.