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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**MOTOR FUEL BONDED IMPORTERS
MONTHLY RETURN**

L-2105

(Rev. 3/16/12)

4193

Mail to: South Carolina Department of Revenue, Motor Fuel, Columbia, SC 29214-0132.
The Return is Due on the 22nd of the Next Month.

Bonded Importer Name and Address	License Number
	FEIN
	Period Covered

USER FEE AND FEE CALCULATIONS

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

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CALCULATION PAGE

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Description	Sch	Gasoline/ Gasohol	Undyed Diesel/ Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fuel
1 Gallons Received User Fee - Other Applicable Fees Paid	1-A							
2 Gallons Imported SC User Fee - Other Applicable Fees Free	3							
3 Total Gallons Received (Line 1 + Line 2)	CALC							
4 Gallons Sold - Dyed Fuel	6-F							
5 Gallons Sold to US Government	8							
6 Gallons Sold to SC Dept of Educ. School Buses	9-C							
7 Gallons Sold - Other Exempt Sales	10							
8 Total Gallons Sold - Exempt From User Fee (Lines 4, 5, 6 and 7)	CALC							
9 Gallons Sold Subject to User Fee (Line 3 - Line 8)	CALC							
10 Net Gallons Sold Subject to User Fee (Line 9 - Line 1)	CALC							
11 Total Gallons Subject to Other Applicable Fees (Line 2 - Line 5)	CALC							
12 Motor Fuel User Fee Due (Line 10 x \$0.16)	CALC							
13 Gallons Sold Subject to User Fee - Non-Eligible Purchaser	5-A							
14 Gallons Sold Subject to User Fee - Eligible Purchaser	5-C							
15 Tare Allowance (Line 13 x 0.00424)	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 Sections 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: _____

Date: _____

INSTRUCTIONS FOR L-2105 BONDED IMPORTERS MONTHLY RETURN

Provided all information requested on the user fee return.

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

LINE 1 - GALLONS RECEIVED USER FEE - OTHER APPLICABLE FEES PAID - (L-2106, SCHEDULE 1-A)

Enter the number of gallons received user fee paid with a S.C. destination from a South Carolina licensed terminal supplier.

LINE 2 - GALLONS IMPORTED SOUTH CAROLINA USER FEE AND OTHER APPLICABLE FEE FREE (L-2106, SCHEDULE 3)

Enter the number of gallons imported South Carolina user fee and other applicable fee free from a location outside of South Carolina.

LINE 3 - TOTAL GALLONS RECEIVED (LINE 1 + LINE 2)

Add the total gallons received user fee and other applicable fee paid (Line 1) and the gallons imported South Carolina user fee and other applicable fee free (Line 2) to calculate the total gallons of motor fuel received.

LINE 4 - GALLONS SOLD - DYED FUEL (L-2104, SCHEDULE 6-F)

Enter the number of gallons of dyed fuel sold in South Carolina.

LINE 5 - GALLONS SOLD TO THE US GOVERNMENT (L-2104, SCHEDULE 8)

Enter the number of gallons sold to the US Government in South Carolina.

LINE 6 - GALLONS SOLD TO THE SC DEPT OF EDUCATION SCHOOL BUSES (L-2104, SCHEDULE 9-C)

Enter the number of gallons sold for use in state owned school buses and service vehicles used in the pupil transportation program.

LINE 7 - GALLONS SOLD OTHER EXEMPT SALES (L-2104, SCHEDULE 10)

Enter the number of gallons sold for other exempt sales not covered under another schedule. This schedule does not include dyed fuel sales. Please attach an explanation to the schedule for these sales.

LINE 8 - TOTAL GALLONS SOLD EXEMPT OF USER FEE (TOTAL OF LINE 4 THROUGH LINE 7)

Add gallons sold-dyed fuel (Line 4), gallons sold to the US Government (Line 5), gallons sold to the SC Department of Education school bus transportation program (Line 6) and gallons sold for other exempt sales (Line 7) to calculate the total exempt gallons sold.

LINE 9 - GALLONS SOLD SUBJECT TO USER FEE (LINE 3 - LINE 8)

Subtract the total gallons sold exempt of user fee (Line 8) from the total gallons received (Line 3) to calculate the gallons sold subject to user fee.

LINE 10 - NET GALLONS SOLD SUBJECT TO USER FEE (LINE 9 - LINE 1)

Subtract the user fee paid gallons received (Line 1) from the gallons sold subject to user fee (Line 9) to calculate the net gallons sold subject to user fee.

LINE 11 - TOTAL GALLONS SUBJECT TO OTHER APPLICABLE FEES (LINE 2 - LINE 5)

Subtract the gallons sold to the US Government (Line 5) from the gallons imported user fee and other applicable fee free into South Carolina (Line 2) to calculate the total gallons subject to other applicable fees.

LINE 12 - MOTOR FUEL USER FEES (LINE 10 X \$0.16)

Multiply the net gallons sold subject to user fee (Line 10) by \$0.16 to calculate motor fuel user fees due.

LINE 13 - GALLONS SOLD SUBJECT TO USERS FEES - NON-ELIGIBLE PURCHASERS (L-2104, SCHEDULE 5-A)

Enter the number of gallons sold to a person who does not have eligible purchaser status with the South Carolina Department of Revenue.

LINE 14 - GALLONS SOLD SUBJECT TO USER FEE - ELIGIBLE PURCHASERS (L-2104, SCHEDULE 5-C)

Enter the number of gallons sold to a person who has been granted eligible purchaser status with the South Carolina Department of Revenue.

LINE 15 - TARE ALLOWANCE (LINE 13 X 0.00424)

Multiply Line 13 by 0.00424 to calculate the tare allowance for gasoline and low sulfur diesel. The maximum tare allowance allowed for the total combined product types is \$2,000.00.

BONDED IMPORTERS' MONTHLY USER FEE AND FEE CALCULATION INSTRUCTIONS

USER FEES DUE - LINES 1 AND 8

Line 1 - Enter the user fee amount listed for gasoline from Line 12 of the user fee return.

Line 8 - Total the amounts for all other products types listed on Line 12 of the user fee return to calculate the total special fuel user fee due.

LESS TARE ALLOWANCE - LINES 2 AND 9

(Total of lines 2 and 9 must not exceed \$2,000.00)

Line 2 - Enter the tare allowance listed on Line 15 of the user fee return for gasoline. If the gasoline tare allowance exceeds \$2,000.00, enter \$2,000.00 on Line 2 and zero on Line 9. If the gasoline tare allowance is less than \$2,000.00 enter the amount on Line 2 and calculate the special fuel tare allowance for Line 9.

Line 9 - Use the tare allowance for low sulfur diesel listed on Line 15 of the user fee return. If Line 2 was \$2,000.00 enter zero on Line 9. If Line 2 was less than \$2,000.00, enter the appropriate amount on Line 9. The total of Line 2 and Line 9 can not exceed \$2,000.00.

LESS CREDIT - LINES 3, 10, 16, AND 22

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 FEES DUE - LINES 4 AND 11

Calculate the net user fee amounts due by subtracting the tare allowance (Lines 2 and 9) and the credit amount (Lines 3 and 10) from the user fee due amount (Lines 1 and 8).

INSPECTION FEES DUE - LINE 15

Total the gallons for all product types listed on Line 11 of the user fee return to calculate the total gallons subject to other applicable fees. Then multiply the total by \$.0025.

ENVIRONMENTAL IMPACT FEES DUE - LINE 21

Total the gallons for all product types listed on Line 11 of the user fee return to calculate the total gallons subject to other applicable fees. Then multiply the total by \$.0050.

PENALTY - LINES 5, 12, 18 AND 24

INTEREST - LINES 6, 13, 19 AND 25

TOTALS DUE - LINES 7, 14, 20 AND 26

Add any penalty (Lines 5, 12, 18, 24) and interest due (Lines 6, 13, 19, 25) to the user fees and other applicable fees calculated (Lines 4, 11, 15, 21) and enter the total payment to be made for each user fee/other applicable fee due.

TOTAL USER FEE AND OTHER APPLICABLE FEES DUE - LINE 27

Add the total due lines together (Lines 7, 14, 20, 26) to calculate the total payment to be made with the user fee return.

If you have any questions or need assistance calculating penalty and interest, please call this office at (803) 896-1990.

MAIL TO: Make the check payable to the SC Department of Revenue and mail to SC Department of Revenue, Motor Fuel, Columbia SC, 29214-0132.

BONDED IMPORTER SCHEDULE OF DISBURSEMENTS INSTRUCTIONS FOR L-2104

Please note that the specific product code for biodiesel blends and gasohol must be indicated, i.e. E10-B20.

Complete a separate schedule for each schedule type and product type.

COLUMN 1 & 2: Carrier - Enter the name of the company that transported the product from the terminal or bulk plant 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	PL	=	Pipeline
S	=	Ship	ST	=	Stock Transfer
BA	=	Book Adjustment	B	=	Barge
R	=	Rail			

COLUMN 4: Point of Destination - Enter the name of the state of destination (abbreviations are acceptable).

COLUMN 5 & 6: Purchaser - Enter the name of the company that purchased the product and the federal identification number if available.

COLUMN 7: Date Shipped - 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 or bulk plant where the product was removed for import into South Carolina.

COLUMN 9: Billed Gallons - Enter the number of gallons billed to the customer. The total from column 9 will be the amount you need to enter on the proper line on the user fee return.

BONDED IMPORTER SCHEDULE OF RECEIPTS INSTRUCTIONS FOR L-2106

Please note that the specific product code for biodiesel blends and gasohol must be indicated, i.e. E10-B20.

Complete a separate schedule for each schedule type and product type.

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

COLUMN 4: Point of Origin/Destination - Enter the name of the state of origin and destination (abbreviations are acceptable).

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: Supplier - Enter the name of the company that removed the product from the terminal 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: Billed Gallons - Enter the number of gallons billed to you. The total from column 10 will be the amount you need to enter on the proper line on the user fee return.

COLUMN 11: Import Verification Number - Enter the number listed on the terminal issued shipping paper obtained from the Department of Revenue's agent under Section 12-28-1545.