



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

**L-2107**

(Rev. 9/7/11)  
 4195

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

Occasional Importer Name and Address	License Number
	FEIN
	Period Covered

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

**Calculation Page**

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41952029

	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 User Fee/Other Applicable Fees Paid on Payment Voucher	1-C							
3	Total Gallons Received User Fee/Other Applicable Fees Paid	CALC							
4	Gallons Imported User Fee/Other Applicable Fees Free by Tankwagon	3-A							
5	Totals Gallons Received	CALC							
6	Gallons Sold - Dyed Fuel	6-F							
7	Gallons Sold to US Government	8							
8	Gallons Sold to SC Dept of Educ School Buses	9-C							
9	Gallons Sold - Other Exempt Sales	10							
10	Total Gallons Sold - Exempt Sales	CALC							
11	Gallons Sold Subject to User Fee (Line 5 - Line 10)	CALC							
12	<b>Net Gallons Sold Subject to User Fee (Line 11 - Line 3)</b>	CALC							
13	<b>Gallons Subject to Other Applicable Fees (Line 4 - Line 7)</b>	CALC							
14	<b>Motor Fuel User Fees Due (Line 12 x \$ 0.16)</b>	CALC							
15	<b>Tare Allowance (Line 11 x \$ .00424)</b>	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-2107 OCCASIONAL IMPORTERS' MONTHLY RETURN

Provide 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-2108, SCHEDULE 1-A)**

Enter the number of gallons received user fee paid with SC Destination from a South Carolina licensed terminal supplier.

**LINE 2 -GALLONS IMPORTED USER FEE - OTHER APPLICABLE FEES PAID ON PAYMENT VOUCHER (L-2108, SCHEDULE 1-C)**

Enter the number of gallons received user fee - free from a terminal located outside of South Carolina on which the user fee and fees were paid to the Department of Revenue on a payment voucher (L-3022).

**LINE 3 - TOTAL GALLONS RECEIVED USER FEE - OTHER APPLICABLE FEES PAID (LINE 1 + LINE 2)**

Add Lines 1 and 2 to calculate the total gallons received user fee paid.

**LINE 4- GALLONS IMPORTED SOUTH CAROLINA USER FEE AND OTHER APPLICABLE FEES FREE BY TANKWAGON (L-2106, SCHEDULE 3-A)**

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

**LINE 5 - TOTAL GALLONS RECEIVED (LINE 3 + LINE 4)**

Add the total gallons received user fee - other applicable fees paid (Line 3) and the gallons imported South Carolina user fee and other applicable fees free by tankwagon (Line 4) to calculate the total gallons of motor fuel received.

**LINE 6 - GALLONS SOLD - DYED FUEL (L-2116, SCHEDULE 6-F)**

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

**LINE 7 - GALLONS SOLD TO THE US GOVERNMENT (L-2116, SCHEDULE 8)**

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

**LINE 8 - GALLONS SOLD TO THE SC DEPT OF EDUCATION SCHOOL BUSES (L-2116, 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 9 - GALLONS SOLD OTHER EXEMPT SALES (L-2116, 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 10 - TOTAL GALLONS SOLD EXEMPT OF USER FEE (TOTAL OF LINE 6 THROUGH LINE 9)**

Add gallons sold - dyed fuel (Line 6), gallons sold to the US Government (Line 7), gallons sold to the SC Department of Education school bus transportation program (Line 8) and gallons sold for other exempt sales (Line 9) to calculate the total exempt gallons sold.

**LINE 11 - GALLONS SOLD SUBJECT TO USER FEE (LINE 5 - LINE 10)**

Subtract the total gallons sold user fee exempt (Line 10) from the total gallons received (Line 5) to calculate the gallons sold subject to user fee.

**LINE 12 - NET GALLONS SOLD SUBJECT TO USER FEE (LINE 11 - LINE 3)**

Subtract the user fee paid gallons received (Line 3) from the gallons sold subject to user fee (Line 11) to calculate the net gallons sold subject to user fee.

**LINE 13 - TOTAL GALLONS SUBJECT TO OTHER APPLICABLE FEES (LINE 4 - LINE 7)**

Subtract the gallons sold to the US Government (Line 7) from the gallons imported user fee and other applicable fees free into South Carolina (Line 4) to calculate the total gallons subject to other applicable fees.

**LINE 14 - MOTOR FUEL USER FEES DUE (LINE 12 X \$0.16)**

Multiply the net taxable gallons sold (Line 12) by \$0.16 to calculate motor fuel user fee due.

**LINE 15 - TARE ALLOWANCE (LINE 11 X \$0.00424)**

Multiply Line 11 by 0.00424 to calculate the tare allowance for gasoline and low sulfur diesel. The maximum tare allowance allowed for the total of both product types is \$2,000.00.

**OCCASIONAL IMPORTERS' MONTHLY USER FEE RETURN**

**USER FEES DUE - LINES 1 AND 8**

**Line 1** - Enter the user fee amount listed for gasoline from line 14 of the user fee return.

**Line 8** - Total the amounts for all other product types listed on Line 14 of the user fee return to calculate the total special fuels 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 FEE 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 13 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 13 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.





# INSTRUCTIONS FOR L-2108 OCCASIONAL IMPORTER SCHEDULE OF RECEIPTS

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.







# INSTRUCTIONS FOR L-2116 OCCASIONAL IMPORTER SCHEDULE OF DISBURSEMENTS

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 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 and imported 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.

