

Taxpayers are required to file and pay Motor Fuel Returns electronically. File and pay on [MyDORWAY.dor.sc.gov](https://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 Motor Fuel Diversion/Payment Voucher.

**WHO NEEDS TO FILE**

- Companies that divert Motor Fuel

**WHEN TO FILE**

- **Due date:** The payment for diversions is due by whichever date is earlier:
  - Three days from the date the diversion is registered OR
  - Three days from the date the fuel entered South Carolina
- For example, if you registered the diversion on January 1, and the fuel entered South Carolina on January 2, your payment is due January 4.

**WHAT YOU WILL NEED WHEN YOU FILE**

You will need the following information to file each **Diversion** transaction:

- Your Fuel Vendor License Number and Federal Employer ID Number (FEIN).
  - If you are a Supplier, you should use your Supplier License Number.
  - If you are a Transporter, you should use your Transporter License Number.
- The diversion number obtained through the [Fuel Trac Registry](#).
- The registration date of the diversion.
- The number of gallons diverted according to the fuel type.
- The bill of lading number for the transaction.

**SPECIAL INSTRUCTIONS**

- A separate payment voucher is required for each diversion.
  - For the period covered, use the month and year of the bill of lading.
- To register a diversion, visit [fueltrac.us](https://fueltrac.us).
- South Carolina does not allow for re-bill by the Supplier. Visit [dor.sc.gov/tax-index/motor-fuel/Pages/filing-requirements](https://dor.sc.gov/tax-index/motor-fuel/Pages/filing-requirements) for detailed filing requirements.

**TAX RATES**

- \$0.0025 Inspection Fee      • \$0.005 Environmental Impact 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

**QUESTIONS? WE'RE HERE TO HELP**

- [MotorFuelTax@dor.sc.gov](mailto:MotorFuelTax@dor.sc.gov)
- 803-896-1990
- Find tutorials and instructions for using MyDORWAY at [dor.sc.gov/MyDORWAY](https://dor.sc.gov/MyDORWAY).