



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
DIVERSION / PAYMENT VOUCHER

Mail To: South Carolina Department of Revenue,
Motor Fuel, Columbia, SC 29214-0133

L-2109
(Rev. 7/21/11)
4197

<p>ONLY ONE DIVERSION PER VOUCHER ALLOWED</p> <p>Company Name: _____</p> <p>Address: _____</p> <p>Diversion Number: <input type="checkbox"/> _____</p> <p>Diversion Registration Date: _____</p> <p>Bill Of Lading Number: _____</p>	<p style="text-align: center;">License Number</p> <hr/> <p style="text-align: center;">FEIN</p> <hr/> <p style="text-align: center;">Period Covered</p>
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Column A Subject to User Fee Gallons Column B Not Subject to User Fee Gallons

	Description		Code
1.	Gallons of Gasoline		
2.	Gallons of Diesel Fuel		
3.	Gallons of all other Motor Fuel Product		
4.	Total Gallons Diverted		
5.	Gasoline User Fee Due (Column A Line 1 x \$.16) <input type="checkbox"/>		
6.	Penalty <input type="checkbox"/>		
7.	Interest <input type="checkbox"/>		
8.	Total Gasoline User Fee, Penalty and Interest		34-2301
9.	Special Fuel User Fee Due (Col A Line 2 + Col A Line 3 x \$.16) <input type="checkbox"/>		
10.	Penalty <input type="checkbox"/>		
11.	Interest <input type="checkbox"/>		
12.	Total Special Fuel User Fee, Penalty and Interest		34-2101
13.	Inspection Fees Due (Line 4 x \$.0025) <input type="checkbox"/>		
14.	Penalty <input type="checkbox"/>		
15.	Interest <input type="checkbox"/>		
16.	Total Inspection Fees Due, Penalty and Interest		34-2314
17.	Environmental Impact Fees Due (Line 4 x \$.0050) <input type="checkbox"/>		
18.	Penalty <input type="checkbox"/>		
19.	Interest <input type="checkbox"/>		
20.	Total Environmental Impact Fees Due, Penalty and Interest		34-2312
21.	Total Fees Paid with Voucher, Plus Penalty and Interest (Add lines 8, 12, 16 and 20) <input type="checkbox"/>		

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

I hereby certify that the information contained in this voucher has been examined by me and to the best of my knowledge, is true and correct.

Name: _____

Signature: _____

Phone: _____

Date: _____

INSTRUCTIONS FOR L-2109 - COMPLETING THE VOUCHER

- A separate payment voucher is required for each diversion.
- Provide the company name and address.
- Provide the diversion number obtained through the Fuel Trac Registry.
- Provide the registration date of the diversion.
- Provide the bill of lading number for the transaction.
- Provide the license number. For diversions, use the fuel vendor license number. Transporters may use the transporter license number.
- Provide the period covered. Use the month and year of the bill of lading. If you do not have a license number or are unsure which number to use, please contact the Motor Fuel Section at 803-896-1990.

Listing Gallon Information: (Lines 1, 2, 3, Columns A and B)

Provide the number of gallons diverted according to the type of fuel. Dyed diesel fuel and kerosene should be listed under Column B.

Total Gallons Diverted

Line 4 - Enter the total for all gallons reported on Lines 1, 2, 3, Columns A and B.

Calculating the Motor Fuel User Fee: (Lines 5, 9)

Line 5 - Multiply the gallons of gasoline from Line 1 Column A by \$0.16.

Line 9 - Total the gallons of diesel fuel from Line 2 Column A and the gallons of other motor fuel from Line 3 Column A. Then multiply the total by \$0.16.

Calculating the Inspection and Environmental Fees (Lines 13, 17)

Line 13 - Multiply the total gallons from Line 4 by \$0.0025 to calculate the Inspection Fee.

Line 17 - Multiply the total gallons from Line 4 by \$0.0050 to calculate the Environmental Fee

Penalty: (Lines 6, 10, 14, 18)

Interest: (Lines 7, 11, 15, 19)

Calculating Totals: (Lines 8, 12, 16, 20)

Add the user fee or inspection fee or environmental fee to any penalty and interest due and provide the total.

Total Paid: (Line 21)

Add Lines 8, 12, 16 and 20 for the total remitted on voucher.

INSTRUCTIONS FOR L-2109 - DIVERSION / PAYMENT VOUCHER

Diversions

When product **originates at an IRS terminal facility** and is diverted from the destination state listed on the original issued shipping document and the new state of destination is South Carolina, the payment of the South Carolina motor fuel user fee and other applicable fees must be handled through the Department of Revenue. South Carolina does not allow for re-bill by the supplier for a diversion. In order to register a diversion of fuel, go to www.trac3.net. **Do not** combine multiple diversions on one payment voucher. A separate payment voucher must be submitted for each diversion transaction or the payment may not be credited properly.

Payment Due Date

The payment for diversions is three days from the date the transaction is registered or three days from the date the motor fuel entered South Carolina. The earlier of the two dates determines the official due date of the payment.

Please make checks payable to the SC Department of Revenue.

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