



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
FUEL VENDORS ANNUAL RETURN

Mail To: SC Department of Revenue, Motor Fuel, Columbia, SC 29214-0132

L-2114
(Rev. 10/1/14)
4202

**DO NOT INCLUDE DIESEL GALLONS If this return is not filed by February 28 , you will be subject to a failure to comply penalty. See instructions on back.	Office Use Only
NAME AND ADDRESS	34-2301
EMAIL ADDRESS _____	License Number
IMPORTANT: DO NOT ATTACH THIS RETURN TO ANY OTHER RETURN YOU FILE.	FEIN
	Year Ending

COUNTY WHERE SOLD	GASOLINE GALLONS SOLD	COUNTY WHERE SOLD	GASOLINE GALLONS SOLD	COUNTY WHERE SOLD	GASOLINE GALLONS SOLD
1001 ABBEVILLE		1017 DILLON		1033 MCCORMICK	
1002 AIKEN		1018 DORCHESTER		1034 MARION	
1003 ALLENDALE		1019 EDGEFIELD		1035 MARLBORO	
1004 ANDERSON		1020 FAIRFIELD		1036 NEWBERRY	
1005 BAMBERG		1021 FLORENCE		1037 OCONEE	
1006 BARNWELL		1022 GEORGETOWN		1038 ORANGEBURG	
1007 BEAUFORT		1023 GREENVILLE		1039 PICKENS	
1008 BERKELEY		1024 GREENWOOD		1040 RICHLAND	
1009 CALHOUN		1025 HAMPTON		1041 SALUDA	
1010 CHARLESTON		1026 HORRY		1042 SPARTANBURG	
1011 CHEROKEE		1027 JASPER		1043 SUMTER	
1012 CHESTER		1028 KERSHAW		1044 UNION	
1013 CHESTERFIELD		1029 LANCASTER		1045 WILLIAMSBURG	
1014 CLARENDON		1030 LAURENS		1046 YORK	
1015 COLLETON		1031 LEE			
1016 DARLINGTON		1032 LEXINGTON		TOTAL	
				GALLONS SOLD	

Signature _____ Date _____
 Name _____ (Print) Phone _____

INSTRUCTION FOR L-2114 ANNUAL GASOLINE SALES AT RETAIL BY COUNTY RETURN

Report Gasoline Only - Do not include Diesel Fuel

The information below should help you to determine which gasoline gallons you should be responsible for reporting on the fuel vendor's annual return. The fuel vendor return accounts for gasoline sold for retail by your company. It also accounts for the gasoline you sell to customers that are not licensed as fuel vendors but they are selling the gasoline at retail to the general public. Do not include diesel fuel in the gallons reported on this return.

Special Note For Licensed Terminal Suppliers: Use schedule 5A of the suppliers return to determine which gallons to report. Some customers listed on 5A may be fuel vendors but they do not have the eligible purchaser status. Call this office if you need to verify that a customer is a fuel vendor.

Due Date and Penalties

The return is to cover the calendar year. A return is due on February 28th of the next year.

A return must be filed even if there were no gasoline gallons to report.

A \$500.00 failure to comply penalty will be assessed if a return is not filed.

Gasoline Gallons to be reported

You should first determine if you are selling the gasoline to another fuel vendor. If the sale is to a fuel vendor, you should not include the gallons on your return. To determine if your customer is a fuel vendor, you should check with your customer. They should know if they are licensed and if they will be filing a fuel vendor annual return. You may call this office to verify if a customer is a licensed fuel vendor.

If the sale of the gasoline is to a customer that is not a licensed fuel vendor, then you need to determine if your customer will be selling the gasoline primarily at retail to the general public or if your customer is a non-retail end user.

If your customer **primarily** makes **retail sales**, then you **would include** all gasoline sold to that customer on your return.

Gasoline Gallons not to be reported

If your customer is a **non-retail end user** such as a farmer, construction company, trucking company, or the U. S. Government you **would not include** the gallons of gasoline on the return.

Be sure to sign and date your return. Also keep a copy for your records.

Significant change from prior year - Explanation:

If your gallons **increased** more than 15% from last year, please provide an explanation i.e. - opened new stores, added new customers, natural growth of business:

2

If your gallons **decreased** more than 15% from last year, please provide an explanation i.e. - closed stores, sold business, lost customers - natural decrease of business.

If you need additional information email us at motfuellic@dor.sc.gov or call our office at (803) 896-1990.