



FUEL BLENDER RETURN

Mail to: South Carolina Department of Revenue, Motor Fuel, Columbia, SC 29214-0132. Phone Number: (803) 896-1990

COMPANY NAME AND ADDRESS	License Number
	FEIN
	Period Covered

THIS RETURN IS DUE ON OR BEFORE THE LAST DAY OF THE FOLLOWING MONTH		
1. Total Gallons of Fuel Grade Ethanol Blended with Gasoline		
2. Total Gallons of Undyed Kerosene Blended with Undyed Diesel		
3. Total Gallons of Other Product Blended with Undyed Diesel		
4. Total Gallons of Product Blended with Dyed Diesel		
5. Gasoline User Fee Due (Multiply Line 1 by \$.16)	▶	
6. Penalty	▶▶	
7. Interest	▶▶▶	
8. Total Gasoline User Fee Due on Gallons Blended		34-2301
9. Diesel User Fee Due (Add Lines 2 and 3 then Multiply by \$.16)	▶	
10. Penalty	▶▶	
11. Interest	▶▶▶	
12. Total Diesel User Fee Due on Gallons Blended		34-2101
13. Inspection Fees Due (Add Lines 1, 3, and 4 then Multiply by \$.0025)	▶	
14. Penalty	▶▶	
15. Interest	▶▶▶	
16. Total Inspection Fees Due on Gallons Blended		34-2314
17. Environmental Fees Due (Add Lines 1, 3, and 4 then Multiply by \$.0050)	▶	
18. Penalty	▶▶	
19. Interest	▶▶▶	
20. Total Environmental Fees Due on Gallons Blended		34-2312
21. Total Fees Due, Plus Penalty and Interest (Line 8 + Line 12 + Line 16 + Line 20)	▶	

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: _____

Date: _____ Phone: _____

INSTRUCTIONS FOR L-2115 FUEL BLENDER RETURN

DUE DATE - A return should be filed for each month and is due on the last day of the following month.

GENERAL INFORMATION

- A. This return is required to be filed by fuel vendors who blend fuel grade ethanol, biodiesel, K-1 kerosene or other blend stocks not subject to the user fee with diesel fuel or gasoline subject to the user fee. (Blend stocks include waste oil, heavy oil, naphtha, and solvents.)
- B. **A RETURN MUST BE FILED EVEN IF NO PRODUCT WAS BLENDED DURING THE MONTH.**
Failure to file a return will result in an assessment of a delinquent penalty not to exceed \$500.00.

LINE 1 - TOTAL GALLONS BLENDED WITH GASOLINE

Enter the total gallons of fuel grade ethanol or blend stocks from Schedule A(s) for all blend percentages which were blended with gasoline.

LINE 2 - TOTAL GALLONS OF UNDYED KEROSENE BLENDED WITH UNDYED DIESEL

Enter the number of gallons of K-1 kerosene that were blended with undyed diesel from Schedule A(s).

LINE 3 - TOTAL GALLONS OF OTHER PRODUCT BLENDED WITH UNDYED DIESEL

Enter the total gallons of other products that were blended with undyed diesel for all blend percentages from Schedule A(s).

LINE 4 - TOTAL GALLONS OF PRODUCT BLENDED WITH DYED DIESEL

Enter the total gallons of product that were blended with dyed diesel for all blend percentages from Schedule A(s).

LINES 5 AND 9 - USER FEES DUE

Multiply Line 1 by \$.16 to calculate the gasoline user fee due.

Add Lines 2 and 3 then multiply the total by \$.16 to calculate the diesel fuel user fee due.

LINES 13 AND 17 - OTHER APPLICABLE FEES

Add Lines 1, 3, and 4 then multiply the total by \$.0025 to calculate the inspection fees due.

Add Lines 1, 3, and 4 then multiply the total by \$.0050 to calculate the environmental fees due.

LINES 6, 10, 14, 18 - PENALTY

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.

LINES 7, 11, 15, 19 - 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.

LINES 8, 12, 16, 20 - TOTALS DUE

Add any penalty (Lines 6, 10, 14, and 18) and interest due (Lines 7, 11, 15, and 19) to the user fees and other applicable fees calculated (Lines 5, 9, 13, and 17) and enter the total user fee/other applicable fee plus penalty and interest.

LINE 21 - TOTAL USER FEES AND OTHER APPLICABLE FEES DUE

Add the total due lines together (Lines 8, 12, 16, and 20) to calculate the total payment to be made with the Fuel Blender Return.

MAIL TO: South Carolina Department of Revenue
Motor Fuel
Columbia, SC 29214-0132

Please make checks payable to the South Carolina Department of Revenue.

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



Schedule A

Schedule of Product Blended

Name		
License Number	FEIN	Month/Year

PRODUCT TYPE (CHECK ONE AND ENTER % WHEN APPLICABLE)

Use a separate schedule for each product type

- E01 - E99 Fuel Grade Ethanol (% _____)
 D01 - D99 Dyed Biodiesel Blend (% _____)
- B01 - B99 Undyed Biodiesel Blend (% _____)
 142 Kerosene
 Other _____

Gallons on which the fees have not been previously paid _____

INSTRUCTIONS - Schedule A

Complete Schedule A for each product type.

Kerosene - Enter the number of gallons blended on which the fees have not been previously paid.

Other - Enter the name of the product blended and the number of gallons blended on which the fees have not been previously paid.

Blend Percentages - Fuel Grade Ethanol and Biodiesel (Clear & Dyed)

Blended fuel consists of part petroleum product for which the fees have already been paid and another product for which the fees have not been paid. The blend percentage indicates the percentage of the product blended into the fee paid product. **Examples:**

E01 - E99 Where EXX refers to the percentage of fuel grade ethanol blended with gasoline (gallons on which the fees have not been paid) in the blend.

Example: E10 is 90% gasoline blended with 10% fuel grade ethanol.

B01 - B99 Where BXX refers to the percentage of B100 biodiesel (gallons on which the fees have not been paid) in the blend.

Example: B20 is 80% petroleum diesel blended with 20% B100 biodiesel.

D01 - D99 Where DXX refers to the percentage of D100 biodiesel in the blend.

Example: D20 is 80% dyed petroleum diesel blended with 20% D100 dyed biodiesel. Determine the blend percentage of the blended gallons for the month.

Complete a separate schedule based on the blend percentage and type of product. The blend percentage cannot be E00, B00 or D00. These product codes represent 100% fuel grade ethanol or biodiesel not blend percentages.

Gallons blended on which fees have not been previously paid: Enter the gallons of 100% fuel grade ethanol or 100% biodiesel that is reflected in the blend percentage. These are the gallons blended on which the fees have not been previously paid.

Add blended gallons from Schedule A(s) that pertain to fuel grade ethanol and enter the total gallons on Line 1 of the return (L-2115).

Add blended gallons from Schedule A(s) that pertain to undyed biodiesel blend and enter the total gallons on Line 3 of the return (L-2115).

Add blended gallons from Schedule A(s) that pertain to dyed biodiesel blend and enter the total gallons on Line 4 of the return (L-2115).

