



## INSTRUCTIONS FOR L-2117 - TARE ALLOWANCE REFUND (Rev. 12/20/07)

If you have been approved as an eligible purchaser and you purchase motor fuel from a licensed supplier, you may apply for a tare allowance refund on the gallons of user fee paid gasoline and/or undyed low sulfur diesel purchased.

1. Complete an eligible purchaser schedule of purchases for each month in the quarter. This should include user fee paid gasoline and low sulfur undyed diesel purchased from a licensed supplier. List the purchase information on each schedule by supplier name, terminal city and document number. If there is a computer generated printout, please complete a schedule with the total and attach your printout to the schedule.

### \* Special Instructions

Subtract any gallons exported from South Carolina bulk storage from the total user fee paid gallons received and enter the figure on Line 1 for each month. Enter the number of gallons exported in the space provided on the L-2118 Eligible Purchaser Schedule of Motor Fuel Purchases under Schedule Type.

2. The maximum refund per month is \$2,000.00. You will only need to list enough gallons to reach the maximum. The number of gallons needed to reach the maximum refund is 472,000 gallons.
3. Enter the total gallons from the schedules on Line 1 of the application.
4. Calculate Line 2 by multiplying Line 1 by \$0.16.
5. Calculate Line 3 by multiplying Line 2 by .0265. If Line 3 for gasoline exceeds \$2,000.00, enter \$2,000.00 for gasoline and enter zero for undyed diesel. If Line 3 for gasoline is less than \$2,000.00 enter the amount and calculate the amount for undyed diesel. The total calculated for both gasoline and undyed diesel cannot exceed \$2,000.00.
6. Calculate Line 4 by adding Line 3 for all three months for each product type.
7. Sign and date the application or it will be returned to you.

**Mail the application to:** SC Department of Revenue, Motor Fuel, Columbia, SC 29214-0139.  
Call (803) 896-1990 for assistance.





**INSTRUCTIONS FOR L-2118  
ELIGIBLE PURCHASER SCHEDULE OF MOTOR FUEL PURCHASES**

Complete a separate schedule for each schedule type and product type.

Column 1: Point of Origin/Destination - Enter the name of the state of origin and destination (abbreviations are acceptable).

Column 2: Terminal City - Enter the name of the city to identify the terminal location.

Column 3: Supplier - Enter the name of the company that sold the product.

Column 4: Date Shipped - Enter the date the product was shipped from the terminal.

Column 5: Document Number - Enter the Bill of Lading from the document issued at the terminal where the product was removed over the rack.

Column 6: Billed Gallons - Enter the number of gallons billed to you. (Should be the same as either the net gallons or gross gallons.) The total from column 6 is the amount you need to enter on the proper line on the refund application.

**Special Instructions:**

If you export gallons from South Carolina bulk storage, enter the number of gallons exported in the space provided under Schedule Type.