



STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
MISCELLANEOUS MOTOR FUEL MONTHLY RETURN
 Mail to: SC Department of Revenue, Motor Fuel, Columbia, SC 29214-0132

L-2123
 (Rev. 12/13/13)
 4211

The return is due on the 22nd of the next month.

LICENSEE NAME AND ADDRESS	License Number
	FEIN
	Period Covered

1	DESCRIPTION	SCHD	FED EXEMPT				OTHER
			DYED DIESEL	KEROSENE	LP GAS	CNG/LNG	
1	GALLONS SOLD FOR USE IN HIGHWAY VEHICLES						
2	GALLONS USED IN HIGHWAY VEHICLES						
3	TOTAL GALLONS SUBJECT TO THE MOTOR FUEL USER FEE	CALC					
4	TOTAL GALLONS SUBJECT TO THE OTHER APPLICABLE FEES						
5	SPECIAL FUELS USER FEE DUE ADD LINE 3 FOR ALL COLUMNS, MULTIPLY BY \$.16						
6	PENALTY						
7	INTEREST						
8	TOTAL SPECIAL FUELS USER FEE DUE						34-2101
9	INSPECTION FEES DUE ADD LINE 4 FOR CNG/LNG AND OTHER COLUMNS, MULTIPLY BY \$.0025						
10	PENALTY						
11	INTEREST						
12	TOTAL INSPECTION FEES DUE						34-2314
13	ENVIRONMENTAL IMPACT FEES DUE ADD LINE 4 FOR CNG/LNG AND OTHER COLUMNS, MULTIPLY BY \$.0050						
14	PENALTY						
15	INTEREST						
16	TOTAL ENVIRONMENTAL IMPACT FEES DUE						34-2312
17	TOTAL FEES DUE, PLUS PENALTY AND INTEREST (Line 8 + Line 12 + Line 16)						

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: _____
 (Print)

Signature: _____

Phone: _____

Date: _____

Audited By: _____

Audit Date: _____

INSTRUCTIONS FOR L-2123 MISCELLANEOUS LICENSE USER FEE RETURN

Provide all information requested on the user fee return. **Due Date** - The return is due on the 22nd of the next month.

Column Information:

Fed Exempt Dyed Diesel: Applies to entities that are fully exempt from the federal excise tax and are qualified to use dyed diesel for on road use.

Kerosene: Use to report kerosene gallons blended with diesel/biodiesel fuels.

LP Gas: Use to report liquid propane gas.

CNG/LNG: Use to report compressed natural gas and/or liquefied natural gas.

Other: Use for all biodiesel clear and dyed, biodiesel blends clear and dyed and all other products not covered by one of the previous columns.

LINE 1 - GALLONS SOLD FOR USE IN HIGHWAY VEHICLES - Not Applicable for Fed Exempt Dyed Diesel Column

Use this line to report the total number of user fee free gallons sold by product type as motor fuel for use in a highway vehicle. This should be gallons on which the \$0.16 motor fuel user fee has **not** previously been paid. End users should enter a zero on this line.

LINE 2 - GALLONS USED IN HIGHWAY VEHICLES

Use this line to report the total number of gallons by product type of user fee free gallons that were used as motor fuel in a highway vehicle.

LINE 3 - TOTAL GALLONS SUBJECT TO THE MOTOR FUEL USER FEE

Add Lines 1 and 2 for each product type.

LINE 4 - GALLONS SUBJECT TO THE OTHER APPLICABLE FEES

From Line 3 enter the total number of gallons from the CNG/LNG and the Other columns.

SPECIAL FUELS USER FEE DUE - LINE 5

From Line 3 add the gallons for all product types to calculate the total gallons subject to the user fee and multiply the total by \$0.16.

OTHER APPLICABLE FEES DUE - LINES 9 AND 13 (Inspection and Environmental Fees)

From Line 4 add the gallons for CNG/LNG and Other columns to calculate the total gallons subject to the other applicable fees. Multiply the total gallons from Line 4 by \$0.0025 to calculate the amount to be listed on Line 9. Multiply the total gallons from Line 4 by \$0.0050 to calculate the amount to be listed on line 13.

PENALTY - LINES 6, 10 AND 14

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.

INTEREST - LINES 7, 11, AND 15

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.

TOTAL USER FEE/OTHER APPLICABLE FEES DUE - LINES 8, 12, AND 16

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

LINE 17 - TOTAL FEES DUE, PLUS PENALTY AND INTEREST

Add the total due lines together (Lines 8, 12, and 16) to calculate the total payment to be made with the user fee return.

Make the check payable to the SC Department of Revenue.

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