



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**MOTOR FUEL REFUND GASOLINE  
USED FOR AVIATION PURPOSES**

NAME AND ADDRESS  _____  _____  _____	<b>File Number</b>
	<b>Period Covered</b>
	<b>FEIN/SSN</b>
	<b>Telephone Number</b>
<b>SECTION A:</b>	
<b>Total Gallons For Refund:</b> Calculate the total gasoline gallons used for aviation purposes.	<b>Gals.</b>

<b>SECTION B:</b>	
<b>Refund Before Sales Tax:</b> Multiply Section A by User Rate (see instructions)	\$

**Note:** If you are paying sales tax for these gallons on your sales tax return or you are exempt, enter your sales tax or exemption number below and enter the amount from Section B as the Refund Due for Section E.

**Sales Tax Number** \_\_\_\_\_ **Exemption Number** \_\_\_\_\_

<b>SECTION C:</b>	
<b>Total Price of Fuel:</b> Multiply the gallons from Section A, Total Gallons for Refund by the average price per gallon. See special instructions on the back for calculating the average price per gallons. APG \$ _____	\$

<b>SECTION D:</b>	
<b>Sales Tax Due:</b> Multiply the Total Price of Fuel from C by applicable sales tax rate, (6%, 7%, etc.). See special instructions on the back for additional information.	\$

<b>SECTION E:</b>	
<b>Refund Due:</b> Subtract the Sales Tax Due in Section D from Section B Refund Before Sales Tax.	\$

**When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime.**

Date: \_\_\_\_\_ Name: \_\_\_\_\_ Signature: \_\_\_\_\_  
(Print)

Email: \_\_\_\_\_

## INSTRUCTIONS FOR L-2131 - MOTOR FUEL REFUND GASOLINE USED FOR AVIATION PURPOSES

This application should be used for applying for a refund of the user fee paid on gasoline which was used for aviation purposes.

1. Complete the top portion of the application by providing the company name and address, file number, FEIN/SSN, and telephone number. Determine the period covered by using the month and year from the most current invoice submitted for refund.
2. Section A: Enter the total gallons of gasoline for refund. Attach copies of the purchase invoice. The purchaser name on the invoice must be the same as the name of the registered refund applicant. Invoices should provide the name of the purchaser, the name of the seller, the date of purchase, the gallons purchased and the price per gallon. Original invoices should be retained for a three year period for audit purposes.
3. Section B: Calculate the refund before the sales tax deduction by multiplying the gallons listed in Section A by the appropriate user fee listed below:

<b>Effective Dates of Motor Fuel User Fee Increase:</b>	<b>Motor Fuel User Fee</b>
Prior to July 1, 2017	0.16
July 1, 2017 - June 30, 2018	0.18
July 1, 2018 - June 30, 2019	0.20
July 1, 2019 - June 30, 2020	0.22
July 1, 2020 - June 30, 2021	0.24
July 1, 2021 - June 30, 2022	0.26
July 1, 2022	0.28

4. Note: If you are paying sales tax for these gallons on your sales tax return or if you are exempt from sales tax, enter your sales tax or exemption number in the space provided. Then enter the amount from Section B as the Refund Due for Section E. If your sales tax or exemption number is not provided, sales tax will be calculated and your refund reduced.
5. Section C: If you are not paying sales tax on your sales tax return or you are not exempt, then you will need to calculate the average price per gallon. To calculate the average price per gallon, use the price of the product only. Do not include the motor fuel user fee or the federal tax. If you have more than one invoice, you may use up to six invoices to calculate an average price per gallon for the period covered. Round the price per gallon to two decimal places. Enter the average price per gallon (APG) in the space provided in Section C. Multiply the gallons from Section A by the average price per gallon to calculate the total price of the fuel.
6. Section D: Use the sales tax rate of the county in which your customers are located or wherever tangible personal property was delivered to the purchaser for first use to calculate the sales tax due. The state's basic sales tax rate is six percent (6%). Currently, some counties impose a local sales and use tax of varying rates in addition to the state's basic rate. To verify a county's tax rate or determine if a county's tax rate has changed, please call (803) 896-1990.
7. Section E: Subtract the sales tax due in Section D from the amount in Section B to determine the refund due.

### Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

### The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

Your refund request must be signed and dated or it will be returned to you. If additional information is needed, contact this office at **MotorFuelTax@dor.sc.gov** or (803) 896-1990.

**Mail to:** SC Department of Revenue, P.O. Box 125, Columbia, SC 29214-0400.