



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MOTOR FUEL REFUND APPLICATION

NAME AND ADDRESS _____

Use a separate application for each refund type.
(Instructions on the back.)

| |
|-------------------------|
| File Number |
| Period Covered |
| FEIN/SSN |
| Telephone Number |

A:

| Type of Refund | Gasoline/Gasohol | Undyed Diesel/Biodiesel | Other/Dyed Fuel | Total Product |
|---|------------------|-------------------------|-----------------|---------------|
| Federal Government | | | | |
| State School Bus * | | | | |
| Product Diverted to _____ (Enter State) | | | | |
| Contaminated Product * | | | | |
| Regional Transp Authority * | | | | |
| Other: | | | | |

* Do not calculate the inspection and environmental fees for these refund types.

B: Gasoline _____ gallons X user fee (see instructions) \$ _____ Gasoline Refund

C: Special Fuel _____ gallons X user fee (see instructions) \$ _____ Special Fuel Refund

D: Total Product _____ gallons X \$.0025 = \$ _____ Inspec Fee Refund

E: Total Product _____ gallons X \$.0050 = \$ _____ Enviro Fee Refund

Total Refund Amount (Add Lines B, C, D, and E) \$ _____

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.

Print Name: _____ Signature: _____ Date: _____

Email Address: _____

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

**INSTRUCTIONS FOR L-2133
MOTOR FUEL REFUND APPLICATION**

This refund application should be used to apply for a refund of the fuel user fee and other applicable fees paid on motor fuel for the following refund situations. A separate application must be submitted for each refund type. However, you may apply for more than one product type on a single application.

All invoices or bills of lading required should clearly show the name of the purchaser, the name of the seller, the date of purchase, the number of gallons sold, and the product type. Copies of invoices should be submitted and the originals should be retained for three years for audit purposes.

1. Federal Government

- a. Product sold to the federal government, its agencies and instrumentalities. Attach copies of the sale invoices showing the gallons sold, the date and the name of the federal government entity. If you are charging the federal government entity the inspection and environmental fees, you are not entitled to a refund for those charges which are passed on to the purchaser. Do not calculate a refund due for those fees.
- b. Product purchased by a federal government agency or instrumentality. You must submit a refund registration form to set up a refund account. Attach copies of purchase invoices indicating that user fees and other applicable fees were charged.

2. State School Buses: Attach copies of invoices showing the sale of the product for use in state owned school buses used for the pupil transportation program. No refund for other applicable fees is allowed for this refund type.

3. Product Diverted: A diversion for refund will have South Carolina as the original destination state on the bill of lading. You should combine diversions for refund on one refund application as long as they are all for the same bill of lading date. One application should be submitted even if the product has been diverted to multiple states. A copy of the terminal issued bill of lading is required. The bill of lading should reflect the diversion number obtained from the FuelTrac registry or you may attach a copy of the FuelTrac registry confirmation. No refund will be considered without a valid diversion number.

4. Contaminated Product: Attach a written explanation of how the product was contaminated, how the product will be disposed of, invoices for the product and any additional information that will substantiate the refund. No refund for other applicable fees is allowed for this refund type.

5. Regional Transp Authority: Attach copies of the purchase invoices showing that user fee was charged. No refund for other applicable fees is allowed for this refund type.

6. Other: Use this application to apply for a refund of motor fuel not covered by the situations covered above. Provide a written explanation along with any related invoices or bills of lading. The documentation will depend on the nature of the refund. Call (803) 896-1990 for specific instructions.

Use appropriate user fee rate. See table below:

| Effective Dates of Motor Fuel User Fee Increase: | Motor Fuel User Fee |
|---|----------------------------|
| 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 |

Select the refund type and enter the gallons for each product type to be refunded. Calculate the total gallons for all product. Then multiply the correct gallons by the appropriate user fee or other applicable fee rate in B through E. Special Fuel includes undyed low sulfur and/or Biodiesel. A refund check will be issued for each user fee and other applicable fee category.

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 application must be signed or it will be returned to you. If you need additional information contact this office at **MotorFuelTax@dor.sc.gov** or (803) 896-1990.