

Taxpayers are required to file and pay Motor Fuel Returns electronically. File and pay on **MyDORWAY.dor.sc.gov**, our secure online tax portal. Create a MyDORWAY account or login to get started. If you do not file and pay electronically, a penalty of \$5,000 per filing period will apply. This electronic mandate went into effect March 1, 2019.

This document provides general information about the Motor Fuel Import Payment Voucher.

WHO NEEDS TO FILE

- Motor Fuel Occasional Importers
 - To qualify as an Occasional Importer, you must complete the Application for Motor Fuel License (L-2045)

WHEN TO FILE

- **Due date:** The payment for imports is due by whichever date is earlier:
 - o Three days from the date the transaction is registered OR
 - Three days from the date the fuel entered South Carolina
- For example, if you registered the import on January 1, and the fuel entered South Carolina on January 2, your payment is due January 4.

WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information to file each import transaction:

- Your Motor Fuel Occasional Importer License Number and Federal Employer ID Number (FEIN)
- The import number obtained through the Fuel Trac Registry
- The import registration date
- The number of gallons imported according to the type of fuel
- The manifest or invoice number
- The manifest date

SPECIAL INSTRUCTIONS

- A separate payment voucher is required for each import.
 - For the period covered, use the month and year of the manifest/invoice.
- To register an import, visit fueltrac.us.

SPECIAL FILING REQUIREMENT

After using the Motor Fuel Import Payment Voucher to send your payment, you are required to report the transaction on the appropriate schedule of the Motor Fuel Occasional Importers Monthly Return (L-2107).

TAX RATES

- \$0.0025 Inspection Fee
- \$0.005 Environmental Impact Fee
- Motor Fuel User Fees and effective dates

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

QUESTIONS? WE'RE HERE TO HELP

- MotorFuelTax@dor.sc.gov
- 803-896-1990
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about Motor Fuel Taxes at dor.sc.gov/tax/motor-fuel.