

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**APPLICATION FOR MOTOR FUEL USER FEE REFUND
ON DIESEL FUEL USED IN NON-HIGHWAY EQUIPMENT**

IMPORTANT: Read and Follow Instructions on the Reverse Side

NAME OF APPLICANT _____ FILE NO. _____
MAILING ADDRESS _____ PERIOD COVERED _____
CITY, STATE, ZIP _____ PHONE NUMBER _____
FEIN/SSN _____

TYPE OF NON-HIGHWAY EQUIPMENT IN WHICH DIESEL FUEL WAS USED	GALLONS USED IN NON-HIGHWAY EQUIPMENT

SECTION A: TOTAL NON-HIGHWAY GALLONS
ADD THE TOTAL GALLONS USED IN NON-HIGHWAY EQUIPMENT

SECTION B: REFUND BEFORE SALES TAX
MULTIPLY SECTION A, TOTAL NON-HIGHWAY GALLONS BY USER FEE RATE (SEE INSTRUCTIONS)

SECTION C: TOTAL PRICE OF FUEL
MULTIPLY THE GALLONS FROM SECTION A, NON-HIGHWAY GALLONS BY THE AVERAGE PRICE PER GALLON. SEE INSTRUCTIONS FOR CALCULATING AVERAGE PRICE PER GALLON.

SECTION D: SALES TAX DUE
MULTIPLY SECTION C, TOTAL PRICE OF FUEL, BY APPLICABLE SALES TAX RATE, (6%, 7%, etc.).
SEE #8 AND #9 FROM INSTRUCTIONS FOR ADDITIONAL INFORMATION.
 PAID ON SALES TAX RETURN EXEMPT USE

SECTION E: REFUND DUE
SUBTRACT SECTION D, SALES TAX DUE, 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.

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	E-mail

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

L - 325 REFUND APPLICATION INSTRUCTIONS

1. Non-highway equipment is equipment that is not designed for highway use. This application should also be used for applying for refund of reefer fuel.
2. You must apply for refund within three years from the purchase date of the fuel.
3. DO NOT USE THIS APPLICATION FOR auxiliary equipment that operates from the same fuel supply tank as the engine of the vehicle. Use L-2087 for auxiliary equipment refunds.
4. Complete the top portion of the application.
5. Attach copies of invoices for the period covered that clearly show the date of purchase, the gallons purchased, the price per gallon, the name of the purchaser and the name of the seller. Original purchase invoices should be retained for a three year period for audit purposes.
6. The purchaser's name on the invoice must be the same as the name on the refund application.
7. You must list the type of non-highway equipment on the refund application. If additional space is needed a schedule may be attached. If you have a computer generated printout listing the type of equipment, the date of use and the number of gallons used in each piece of equipment, you may attach a copy of the printout.

Use the appropriate user fee rate in Section B. 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

8. To calculate the average price per gallon needed in Section C 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.
9. If you are paying the sales tax on your sales tax return or the non-highway gallons were for a sales tax exempt use, then you should check the proper block and list you sales tax number or exemption certificate number in the block provided for Section D.
10. Use the sales tax rate of the county in which you are located or other applicable rate wherever tangible personal property was delivered. Out of state locations should use the state's basic sales tax rate. 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. For a list of the counties and their current tax rates visit our website **dor.sc.gov**.

If additional information is needed, contact this office at **MotorFuelTax@dor.sc.gov** or call (803) 896-1990.

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

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.