



Electric Power Excise Tax Return | L-814A

Revised 11/4/21

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay their Electric Power Excise Tax Return 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, you will receive a penalty. This electronic mandate went into effect beginning with the December 2021 filing period.

This document provides general information about the Electric Power Excise Tax Return.

WHO NEEDS TO FILE

- Every person who sells electric power for resale
- Every public utility and cooperative that sells electric power to a consumer

WHEN TO FILE

- **Due date:** The Electric Power Excise Tax Return is due by the 20th of the following month of the filing period (For example, your return for the December filing period is due by January 20.)
- You must file your Electric Power Excise Tax Return monthly even if you have no tax for the period.

WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your File Number, Federal Employer ID Number (FEIN), and South Carolina ID (SID)
- Total sales in South Carolina
- Sales for resale to customers
- Purchases of tax -paid power
- Non tax-paid purchase of electric power from an elective cooperative
- Tax-paid sales for resale to customers Electric Power Excise worksheet (if applicable)
- Corresponding invoices for your sales and purchases

TAX RATE

- **5/10** mill or **\$.0005** for each electric kilowatt of power sold

QUESTIONS? WE'RE HERE TO HELP

- ElectricPowerTax@dor.sc.gov
- 803-896-1970
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about the Electric Power Tax at dor.sc.gov/tax/electric-power.