



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
RENEWABLE NATURAL GAS CREDIT

SC SCH TC 69

(Rev. 8/24/26)

3242

Name

SSN or FEIN

1. Did you receive a Tax Credit Certificate from the South Carolina Energy Office (SCEO) approving you for this credit? ☐ Yes ☐ No
2. Did you receive a Credit Transfer Approval letter from the South Carolina Department of Revenue (SCDOR) approving you for this credit? ☐ Yes ☐ No
3. Do you have a credit carryforward from previous years? ☐ Yes ☐ No

If you answered **NO to all questions, STOP. You do not qualify for this credit.**

4. Total credit from your Certificate or Approval Letter 4. \$ _____
5. Credit carryforward from previous years 5. \$ _____
6. Add line 4 and line 5. This is your total available credit..... 6. \$ _____
7. Yearly credit limit from your Certificate or Approval letter 7. \$ _____
8. Current year tax liability 8. \$ _____
9. Allowable credit (lesser of line 7 and line 8) 9. \$ _____
10. Credit carryforward (subtract line 9 from line 6) 10. \$ _____

INSTRUCTIONS

For tax years beginning after 2025 and ending before 2030 an eligible taxpayer with qualified costs for equipment used to produce renewable natural gas for commercial use may be allowed a nonrefundable credit against South Carolina Corporate Income Tax or License Fees.

After the renewable natural gas equipment is placed into service, the taxpayer must submit verification of qualified costs to the SCEO . The Energy Office will make available the form to use for this reporting.

To claim this credit, you must attach a copy of the Tax Credit Certificate, issued by the Energy Office, to your tax return along with a completed copy of the TC-69.

Unused credits can be carried forward for up to fifteen years.

If the facility receiving credits ceases operation, fails to maintain commercial production, or removes qualifying equipment from service within five years of the date the equipment is placed in service, the taxpayer must repay a prorated portion of the credits previously claimed.

The guidelines for the Renewable Natural Gas Credit are administered by the South Carolina Energy Office.

For more information, see SC Code Section 12-6-3830, available at dor.sc.gov/policy.

If filing a paper return, attach to your Income Tax return. If filing electronically, include the information from this form when you file your return. **Keep a copy of the form for your tax records.**