



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Request for Eligible Purchaser Status

L-2179
(Rev. 12/1/25)
4335

Name of corporation		FEIN
Address		
City	State	ZIP

This is a request for approval as a South Carolina Eligible Purchaser of motor fuel. Fuel Vendors requesting eligible purchaser status must post bond of three times the estimated monthly User Fee liability to all suppliers, or the applicant may submit a financial statement for consideration.

Select and attach one of the following:

- ☐ A qualified financial statement and L-2424, Motor Fuel Financial Statement Information.
- ☐ A bond based on the average monthly liability to all suppliers for gasoline and diesel. Complete the table below.

Enter the average gallons per month to all suppliers (gallons listed on your license application)	Multiply the average gallons by the User Fee rate	Multiply the User Fee liability due by three	Enter your required bond amount
	\$0.28	3	

Under penalty of perjury, I hereby certify that I have examined all information provided with this request (including all attachments) and found it to be true, correct, and complete to the best of my knowledge.

Name

Date

Signature

Phone

GENERAL INFORMATION

Eligible Purchaser Benefits

An approved eligible purchaser may make deferred Motor Fuel User Fee payments and other applicable fees to the supplier. They may also claim a tare allowance on motor fuel subject to the user fee acquired from a supplier.

Eligible Purchaser Requirements

An approved eligible purchaser must make timely Motor Fuel User Fee payments and other applicable fees to the supplier by electronic funds transfer. Contact each supplier for detailed information on payment dates.

Eligible Purchaser Approval

When the SCDOR receives your request, we will verify the bond or financial statement provided. If your request is approved, we will issue a letter of approval. Forward a copy of your approval letter to each supplier.

Eligible Purchaser Revocation

An individual supplier may revoke your eligible purchaser status if you fail to make timely payments. The supplier must notify the SCDOR within ten days of the date the payment was due. The SCDOR will assess the user fee and any other applicable fees due and revoke your eligible purchaser status for all suppliers. This revocation is for the eligible purchaser status only, not for the fuel vendor license.

Questions? We're here to help. Contact us at **MotorFuelTax@dor.sc.gov** or 803-896-1990.