SOUTH CAROLINA DEPARTMENT OF REVENUE

Electronic Filing Motor Fuel

Developer Program Guide



Motor Fuel Online Reporting System

Revised

5/18/2022

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CONTACT PERSONNEL

EFT/EDI HELP DESK

Phone 803-896-1715

E-mail Address XML@dor.sc.gov

THE BASICS

WHO MUST TEST?

The South Carolina Department of Revenue (SCDOR) requires all developers of EDI software for South Carolina Motor Fuel Taxes to test with us prior to the first live transmission of software by a taxpayer filing in SC.

WHY TEST?

The purpose of testing is to ensure the software transmits the appropriate information in the specific fields of the standard 813 transaction set for South Carolina. It also assures us the developer understands and is familiar with the mechanics of electronic transmission of tax returns.

WHAT IS TESTED?

This package includes test scenarios for both Supplier, Terminal Operator, and Transporter returns. Each scenario consists of an actual paper return with the appropriate schedules necessary to prepare an acceptable 813 for transmission. All returns must be transmitted for the full test to be valid unless you have notified us you do not plan to build your software to translate a particular aspect of Motor Fuel Tax filing. For instance, if you are building software for Supplier returns, then you would just test for Supplier. You can, of course, choose to test other appropriate scenarios if you wish.

PREPARING TO TEST

To begin testing, you must submit the D-154, Developer Application – Motor Fuel, located on our Motor Fuel eService page at doc-sc.gov/tax/motor-fuel/eservices. Complete the application and fax it to 803-896-1779. Once received, you will be contacted by the SCDOR regarding the processing of the D-154. The SCDOR will send an email to the contact person with a username and temporary password along with a link to the test site. The user needs to make sure that all contact information is up to date so the notification will be received.

EDI File Naming Convention

The EDI file should be named using the following conventions:

EDI File Naming will follow the format of SCccyymmAAAAAxnn.test

- "SC" is the state abbreviation
- "ccyymm" is reporting year and month
- "AAAAA" is a state assigned company name abbreviation
- "X" denotes "O" original or "A" amended
- "nn" denotes sequence number ("03" is the third amended filing)
- "test" or "prod" to indicate user filing status ("dev" to be used by software developers)

Examples:

SC201603PETRCO01.test

- "SC" for South Carolina
- "2016" for the year the return is being filed
- "03" for the month the return is being filed
- "PETRC" represents Petroleum Company and was assigned by the SCDOR
- "O" for Original filing
- "01" for first transmission of the original filing
- "test" indicates the user is sending a test EDI file.

SC201603PETRCA02.prod

- "SC" for South Carolina
- "20016 for the year the return is being filed
- "03" for the month the return is being filed
- "PETRC" represents Petroleum Company and was assigned by the SCDOR
- "A" for Amended filing
- "02" for the second amended filing
- "prod" indicates the user fee is sending a production EDI file

SC201603PETRCA01.dev

- "SC" for South Carolina
- "2016" for the year the return is being filed
- "03" for the month the return is being filed
- "PETRC" represents Petroleum Company and was assigned by the SCDOR
- "A" for Amended filing
- "01" for first transmission of the original filing
- "dev" indicates the software developer is sending a developer created EDI file

The SCDOR prefers to receive all returns (the Supplier Return, Terminal Operator Reports, and Transporter Report) in a single file, using separate 813 Transaction Sets. However, the filer can choose to send the Supplier Return, Terminal Operator Reports, and Transporter Report in separate files. If the filer sends the Supplier Return and Terminal Operator Report and Transporter Report in separate files, the first original file transmitted will be sequenced 01, the second original file will be sequenced 02. For example, using separate files, the original Supplier Return if sent first, would be named using sequence "01", (i.e. "SC201603PETRCO01.test"), the Terminal Operator Returns would be named using sequence "02", (i.e., "SC201603PETRCO02.test"), and the Transporter Report would be named using sequence "03", (i.e., "SC201603PETRCO03.test").

Original returns rejected for EDI syntax errors are NOT to be resubmitted as Amended returns. They should carry the "O" for original filing and the next sequence filing number.

Example: Original file rejected -- SC201603NAMESO01.test
Resubmit named -- SC201603NAMESO02.test

Acknowledgements

You will be notified by the SCDOR regarding the status of the test file. If you have a problem with any aspect of your transmission, call the EFT/EDI Help Desk at 803-896-1715.

EDI File Structure

Each 813 (return) must be submitted with its own ST loop (ST segment through SE segment). Multiple ST-SE loops can be submitted under one ISA envelope or each can be sent under a separate ISA envelope. Please remember, the ISA15 controls the test/production indicator; test and production returns cannot be combined under the same ISA envelope.

READY TO TEST

WHEN YOU ARE READY TO TEST YOUR SOFTWARE, CONTACT THE EDI HELPDESK AND NOTIFY US OF YOUR INTENDED DATE OF TRANSMISSION.

IF YOUR TRANSMISSION IS DELAYED, PLEASE CONTACT US.

TESTING SCHEDULE

Developer test files will be processed daily.

EDI Upload Procedures

Go to https://zytaxcert.dor.sc.gov and log in with the assigned user ID and temporary password. The system will prompt you to create a permanent password.

Once you are signed in, the test file can be uploaded.



There are two sources of getting help for usage of the South Carolina Motor Fuel Online Reporting System. They are as follows:

The Motor Fuel Electronic Filing User Program Guide at dor.sc.gov/tax/motor-fuel/eservices or;

The Avalara Government User Guide. Once signed in, click "Help" and open the Guide.

If there are any questions that the guides cannot answer, please contact the SCDOR.

Help Desk 803-896-1715

 $E\text{-mail address} \quad \underline{XML@dor.sc.gov} \\$

FAX 803-896-1779

TEST IS RECEIVED BY THE SCDOR

Once the test is received and evaluated by the SCDOR, we will notify you of the results within ten business days of receipt of the test file. If there is any delay on the part of the SCDOR, we will contact you. When testing, please allow additional response time during the week of the 22nd.

WHAT IF THE SCDOR FINDS A PROBLEM WITHIN YOUR TEST FILE?

If there are errors in the test file, you will receive an email and/or be contacted by the SCDOR. You will be required to retransmit the entire test file until it processes without errors.

WHAT IF I AM DEVELOPING MY OWN SOFTWARE BUT WILL NOT BE SELLING TO THE GENERAL PUBLIC?

If you are a taxpayer developing your software in-house, please contact the EFT/EDI Help Desk for instructions. You may use your last month's return during testing. You are not required to test the examples located in this guide. As with all developers, you must successfully test before sending a live production transmission.

USING YOUR OWN TEST

Once the test file has been transmitted and run through our process with no unacceptable conditions, you may submit a test with your own data and conditions. **Please remember to contact us prior to transmitting your own test.**

DO YOU WANT TO BE DESIGNATED AS A PARTICIPATING SOFTWARE VENDOR?

We attempt to keep our taxpayers aware of those developers who have software for the South Carolina program. If you wish to be added to our list of participating vendors, please notify us. When you call, please be prepared to give us:

- Company name under which your product is sold
- Business mailing address
- Contact name, phone number and fax number
- E-mail address

After notifying us, be sure to communicate your involvement to your marketing representatives to decrease the possibility of confusion when dealing with our taxpayers.

GENERAL TEST INSTRUCTIONS

- 1. There are no intentional errors within this test package. If you should find an error, please contact us immediately.
- 2. All taxpayer examples are monthly filers.
- 3. Do not leave out any portion of any return. As noted earlier in this document, you can choose to test only those return types you will be supporting in your software.
- 4. Read any special instructions or schedules carefully before proceeding with the actual return. These pages have information relevant to the examples.

FORMS AND INSTRUCTIONS

Supplier Returns

- L-2119 Motor Fuel Suppliers Monthly User Fee and Fee Calculation and Instructions
- L-2122 Supplier Schedule of User Fee-Paid Receipts and Instructions
- L-2102 Supplier Schedule of State Diversion Corrections and Instructions
- L-2103 Supplier Schedule of Terminal Rack Removals and Instructions

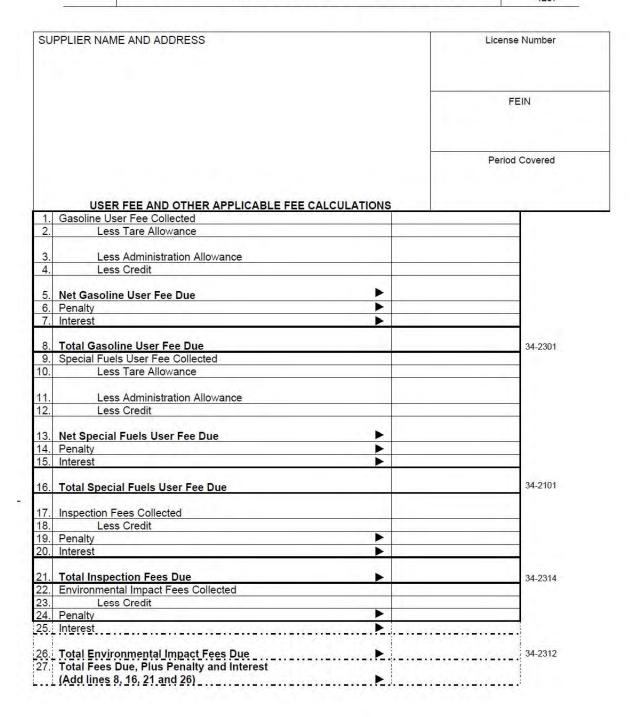
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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE MOTOR FUEL SUPPLIERS MONTHLY USER FEE AND FEE CALCULATION

L-2119

4207



A	DJUSTMENT	2	Gasoline/ Gasohol	Undyed Diesel/ Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fuel
STATE DIVERS	BION CORRECTIONS	SCHD.							
2. GALLONS REC	EIVED USER FEE PAID	SCHD 1							
GALLONS REN BY LICENSED	NOVED USER FEE FREE IMPORT IMPORTER	6-H							
	EXPORTS								-
	TAX COLLECTED)	7-A							
	NOVED FOR EXPORT	7-8							
	NS REMOVED FOR EXPORT	CALC							
E	KEMPT SALES								
7 GALLONS REM	NOVED FOR US GOVERNMENT SALES	8							
	NOVED FOR SCIDEPT OF EDUC SCHOOL	9-C							
	OVED FOR AVIATION USE	10-B							
0. GALLONS REM	NOVED FOR OTHER EXEMPT SALES	10- G							
	NS REMOVED FOR EXEMPT SALES ES 7 THROUGH 10)	CALC							
2. GALLONS REM	NOVED DYED FUELS	6-F							
	NS REMOVED EXEMPT FROM STATE NE 11 • LINE 12)	CALC							
SALES S	SUBJECT TO USER FEE		Gasoline/ Gasohol	Undyed Diesel/ Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fuel
	OVED SUBJECT TO USER FEE -	5-A				10000	THE OWNER OF THE OWNER,	111111	
first, endnes	NOVED SUBJECT TO USER FEE -	5-C							
	NOVED USER FEE PAID FOR IMPORT BY	5-E							
7 GALLONS REM EXPORTER	NOVED USER FEE PAID FOR EXPORT BY	5-H							
8 TOTAL GALLON	NS REMOVED SC USER FEE PAID 15 + LINE 16 + LINE 17)	CALC							
9. TOTAL GALLO	NS REMOVED SUBJECT TO USER FEE	CALC							
O. TOTAL GALLO	NS REMOVED 18 • LINE 1 - LINE 2 - LINE 3 - LINE 7)	CALC							
	e to file a return will result in a ailure to pay will result in pena								
terest - Interes	t on all overdue accounts will i . In addition, interest will be co	be asse	ssed at the rate					100000000000000000000000000000000000000	
hereby certify the	nat the information contained in	n this re	turn (including	all attachments) has	been examined	by me and to the b	est of my knowle	dge, is true, con	rect and a complete
lame:				Signature:					

SUPPLIER MONTHLY RETURN INSTRUCTIONS

Provide all information requested on the user fee return.

- DUE DATE The return is due on the 22nd of the next month.
- LINE 1 STATE DIVERSION CORRECTIONS (L-2102, Schedule II)
 Enter the total number of gallons for destination state diversion corrections. If the total is a negative figure, enter the number in parenthesis.
- LINE 2 GALLONS RECEIVED USER FEE PAID (L-2122, Schedule I)
 Enter the number of gallons received user fee paid from all terminals.
- LINE 3 GALLONS REMOVED USER FEE FREE FOR IMPORT BY IMPORTER (L-2103, SCHEDULE 5-E)
 Use this column only if you did not make the election to become an Elective Supplier. Enter the total number of gallons removed from terminals located outside of SC for import by licensed importers into SC.
- LINE 4 GALLONS REMOVED FOR EXPORT DESTINATION STATE TAX COLLECTED (L-2103, SCHEDULE 7-A) Enter the total number of gallons removed for export from a South Carolina terminal with the destination state tax collected.
- LINE 5 GALLONS REMOVED FOR EXPORT DESTINATION STATE TAX EXEMPT (L-2103, SCHEDULE 7-B) This line is only applicable to dyed fuels, blending components and kerosene at this time.
- LINE 6 TOTAL GALLONS REMOVED FOR EXPORT (LINE 4 + LINE 5)

 Add gallons removed for export destination state tax collected (Lines 4) and gallons removed for export destination state tax exempt (Line 5) to calculate the total gallons of motor fuel exported from SC.
- LINE 7 GALLONS REMOVED FOR SALES TO THE US GOVERNMENT (L-2103, SCHEDULE 8)
 Enter the number of gallons removed and sold to the US Government.
- LINE 8 GALLONS REMOVED FOR SALE TO STATE OWNED VEHICLES USED IN THE PUPIL TRANSPORTATION PROGRAM (L-2103, SCHEDULE 9-C)
 Enter the number of gallons removed and sold for use in state owned school buses and service vehicles used in the pupil transportation program.
- LINE 9 GALLONS REMOVED FOR AVIATION USE (AVIATION FUELS ONLY) (L-2103, SCHEDULE 10-B)
 Enter the number of gallons removed and sold as aviation fuels for aviation use.
- LINE 10 GALLONS REMOVED FOR OTHER EXEMPT SALES (L-2103, SCHEDULE 10-G)

 Enter the number of gallons removed for other exempt sales not covered under another schedule. This schedule does not include dyed fuel removals. Please attach an explanation to the schedule for these sales.
- LINE 11 TOTAL GALLONS REMOVED FOR EXEMPT SALES (TOTAL OF LINES 7 THROUGH 10)
 Add gallons removed for US Government sales (Line 7), gallons removed for sale to the SC Department of Education school bus transportation program (Line 8), gallons removed for aviation use (Line 9) and gallons removed for other exempt sales (Line 10) to calculate the total gallons sold for exempt use.
- LINE 12 GALLONS REMOVED DYED FUELS (L-2103, SCHEDULE 6-F)
 Enter the number of gallons removed of dyed diesel and heating fuels.
- LINE 13 TOTAL GALLONS EXEMPT FROM USER FEE (LINE 11 + LINE 12)

 Add the total gallons removed for exempt sales (Line 11) and the gallons removed dyed fuels (Line 12) to calculate to total number of gallons exempt from the South Carolina motor fuel user fee.
- LINE 14 GALLONS REMOVED SUBJECT TO USER FEE NON-ELIGIBLE PURCHASER (L-2103, SCHEDULE 5-A)
 Enter the number of gallons removed and sold to a person that does not have Eligible Purchaser status with the South Carolina Department of Revenue.
- LINE 15 GALLONS REMOVED SUBJECT TO USER FEE SALE ELIGIBLE PURCHASER (L-2103, SCHEDULE 5-C) Enter the number of gallons removed and sold to a person who has been granted Eligible Purchaser status with the South Carolina Department of Revenue.
- en LINE 16 GALLONS REMOVED USER FEE PAID FOR IMPORT BY IMPORTER (L-2103, SCHEDULE 5-E)
 Enter the number of gallons removed and sold to a licensed importer for import into SC on which the SC motor fuel user fee was charged
 - LINE 17 GALLONS REMOVED USER FEE PAID FOR EXPORT BY EXPORTER (L-2103, SCHEDULE 5-H)
 Enter the number of gallons removed and sold to a person licensed as an exporter with a destination listed other than SC on which
 the SC motor fuel user fee was accrued or paid. (This line is not applicable in most circumstances.)
 - TOTAL GALLONS REMOVED SOUTH CAROLINA USER FEE PAID (TOTAL OF LINES 14 THROUGH 17)

 Add gallons removed subject to user fee non-eligible purchasers (Line 14), gallons removed subject to user fee eligible purchasers (Line 15), gallons removed user fee paid for import by importer (Line 16), and gallons removed user fee paid for export by exporter (Line 17) to calculate the total number of gallons removed with the South Carolina motor fuel user fee paid.
 - LINE 19 TOTAL GALLONS REMOVED SUBJECT TO USER FEE (LINE 18 + LINE 1 LINE 2 Line 3)

 Add the total gallons removed South Carolina user fee paid (Line 18) with the number of gallons for destination state diversion corrections (Line 1). Subtract the gallons received South Carolina user fee paid (Line 2) to calculate the total number of gallons subject to user fee removed for South Carolina destinations. Then subtract the gallons user fee free for import by importer (Line 3) to show the total number of gallons removed from terminal located outside of South Carolina for import by licensed importers into South Carolina.
 - LINE 20 TOTAL GALLONS REMOVED (LINE 13 + LINE 18 + LINE 1 LINE 2 LINE 3 Line 7)

 Total the total gallons exempt from user fee (Line 13), the total gallons removed South Carolina user fee paid (Line 18) and the total number of gallons for destination state diversion corrections (Line 1). Then subtract the gallons received user fee paid (Line 2) the gallons removed user fee free for import by importer (Line 3) and the gallons delivered to the US Government (Line 7) from the total above to calculate the total gallons removed for South Carolina destinations.

INSTRUCTIONS FOR L-2119 SUPPLIERS MONTHLY USER FEE AND OTHER APPLICABLE FEE CALCULATION

USER FEE DUE - LINES 1 AND 9

- LINE 1 Multiply the number of gallons of gasoline from line 19 on the user fee return by 0.16 to calculate the gasoline user fee due.
- **LINE 9** Total the number of gallons from the remaining columns on line 19 and multiply the total by 0.16 to calculate the special fuels user fee due.

LESS TARE ALLOWANCE - LINES 2 AND 10

LINE 2 (Total of lines 2 and 10 must not exceed \$2,000.00)

Multiply the gasoline gallons on line 14 of the user fee return by 0.00424 to calculate the gasoline tare allowance. If the gasoline tare allowance exceeds \$2,000.00, enter \$2,000.00 on Line 2 and zero on Line 10. If the gasoline tare allowance is less that \$2,000.00, enter the amount calculated on Line 2 and calculate the special fuel tare allowance for Line 10.

LINE 10 Total the remaining gallons on Line 14 of the user fee return and multiply by 0.00424 to calculate the special fuel tare allowance. If Line 2 was \$2,000.00 enter zero on Line 10. If Line 2 was less than \$2,000.00, enter the appropriate amount on Line 10. The total of Line 2 and Line 10 must not exceed \$2,000.00.

LESS ADMINISTRATION ALLOWANCE - LINES 3 AND 11

- LINE 3 Multiply Line 1 (Gasoline User Fee Collected) by 0.001 to calculate the administrative allowance for special fuels user fee.
- LINE 11 Multiply Line 9 (Special Fuels User Fee Collected) by 0.001 to calculate the administrative allowance for special fuels user fee.

LESS CREDIT - LINES 4, 12, 18, AND 24

Enter any amounts for which you are taking credit for user fees or other applicable fees paid. You must attach an explanation for the credit.

NET USER FEE DUE - LINES 5 AND 13

Calculate the net user fee amounts due by subtracting the tare allowance (Lines 2 and 10), the administrative allowance (Lines 3 and 11) and the credit amount (Lines 4 and 12) from the user fee due amount (Lines 1 and 9).

INSPECTION FEES DUE - LINE 17

Total the gallons for all product types listed on Line 20 of the user fee return and multiply by 0.0025.

ENVIRONMENTAL IMPACT FEES DUE - LINE 22

Total the gallons for all product types listed on Line 20 of the user fee return and multiply by 0.0050.

PENALTY - LINES 6, 14, 19 AND 24

INTEREST - LINES 7, 15, 20 AND 25

TOTALS DUE - LINES 8, 16, 21 AND 26

Add any penalty (Lines 6, 14, 19, and 24) and interest due (Lines 7, 15, 20, 25) to the user fees and other applicable fees calculated (Lines 5, 13, 17, 22) and enter the total user fee/other applicable fee plus penalty and interest.

TOTAL USER FEE AND OTHER APPLICABLE FEES DUE - LINE 27

Add the total due lines together (Lines 8, 16, 21, 26) to calculate the total payment to be made with the user fee return.

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L-2102

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE SUPPLIER SCHEDULE OF STATE DIVERSION CORRECTIONS

4190

Supplier Name License No				umber			FEIN			Month/Year		
Schedule I			PRODUCT	TYPE (CI	RCLE ONE	AND ENTE	R % WHEN	APPLICAB	LE)			
		125 Aviati	Componention Gasoline Grade Ethan		130 Jet F 142 Kero 167 Low 226 High		d Diesel Di	01-B99 Und Blei 01-D99 Dye Blei	d Biodiesel (1 lyed Biodiese nd (% id Biodiesel nd (% er/Substitute	(100%) ())		
1 Carrier Name	2 Carrier FEIN	3 Diversion Number	4 Terminal Code	5 Original Dest St	6 Revised Dest St	7 Purchaser Name	8 Purchaser FEIN	9 Date Shipped	10 Document Number	11 Net Gallons	12 Gross Gallons	13 Billed Gallons
- 11												

INSTRUCTIONS FOR L-2102 SUPPLIER SCHEDULE OF STATE DIVERSION CORRECTIONS

GENERAL INFORMATION - Use this schedule to report diversion numbers obtained by the purchasers of the motor fuel pursuant to 12-28-1300 (C)(13) and 12-28-1525. Prepare a schedule for each product type listed in order by the Diversion Number.

Enter the supplier's name, license number, federal identification number and the month and year of the diversion.

COLUMN 1 & 2: Carrier - Enter the name of the company that transported the product that was diverted in or out of South Carolina and the federal identification number if available.

COLUMN 3: Diversion Number - Enter the diversion number given by the purchaser, as specified by Section 12-28-1505.

COLUMN 4: Terminal Code - Enter the number issued by the federal government to identify the terminal from which the product was exported.

COLUMN 5: Original Destination State - Enter the name of the state of destination as originally printed on the shipping document.

COLUMN 6: Revised Destination State - Enter the name of the state of destination as reported to the Department of Revenue or its agent, and written on the shipping document.

COLUMN 7 & 8: Purchaser - Enter the name of the company that purchased the product and the federal identification number if available.

COLUMN 9: Date Shipped - Enter the date the product was shipped from the terminal.

COLUMN 10: Document Number - Enter the identifying number from the document issued at the terminal where the product was removed over the rack.

COLUMN 11: Net Gallons - Enter the net amount of gallons withdrawn from the terminal.

COLUMN 12: Gross Gallons - Enter the gross amount of gallons withdrawn from the terminal.

COLUMN 13: Billed Gallons - Enter the number of gallons billed to the customer. (It should be the same as either the net gallons or gross gallons.) The total from column 13 will be the amount you need to enter on line 1 on form L-2119.

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L-2103

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE SUPPLIER SCHEDULE OF TERMINAL RACK REMOVALS

4191

			01	I TI ZIVI	INAL IVA	OIL ILL	AIO A L	LU		3.00	•
Supplier Nar	me	ne License Number							N	Ionth/Year	
SCHEDULE	TYPE (CIR	CLE ONE)								
5-C Gallons 5-E Gallons 5-H Gallons 6-F Gallons	Removed St Removed Us Removed Us Removed - I	ubject to U ser Fee Pa ser Fee Pa Dyed Fuel	ser Fee (Non-eligib ser Fee (Eligible Pi aid for Import by Ir id - For Export by ee Import by Lice	rchaser) nporter Licensed Expo	7-B Gallon 8 Gallon orter 9-C Gallon 10-B Gallon	s Removed for s Removed for s Removed for s Removed for s Removed for s Removed for	Export to US Govern SC Depart Aviation U	nment Sales ment of Educa	by Supp	lier (Dest State lier (Dest State Buses	
125 Avi	nd Compone ation Gasoli el Grade Eth	ne	226 High S 227 Low S	el	B01-B99 iesel D01-D99 sel 092	Dyed Biodies Undyed Biodies Blend (% Dyed Biodies Blend (% Blend (% Control	liesel sel				
1 Carrier Name	2 Carrier FEIN	3 Mode	4 Point Of Destination	5 Terminal Code	6 Purchaser Sold To	7 Purchaser FEIN	8 Date Shipped	9 Document Number	10 Net Gallons	11 Gross Gallons	12 Billed Gallon

INSTRUCTIONS FOR L-2103 SUPPLIER SCHEDULE OF TERMINAL RACK REMOVALS

GENERAL INFORMATION - Use this schedule to report all terminal rack removals for which you are listed as the supplier. Prepare a schedule for each product type and list the removal in order by purchaser name and date of shipment.

COLUMN 1 & 2: Carrier - Enter the name of the company that transported the product from the terminal and the federal identification number if available.

COLUMN 3: Mode of Transport - Enter the mode of transport from the terminal. Use one of the following:

J = Truck R = Rail B = Barge

S = Ship PL = Pipeline BA = Book Adjustment ST = Stock Transfer

COLUMN 4: Point of Origin/Destination - Enter the name of the state of origin and destination.

COLUMN 5: Terminal Code - Enter the number issued by the federal government to identify the terminal from which the product was exported.

COLUMN 6 & 7: Purchaser - Enter the name of the company that purchased the product and the federal identification number if available.

COLUMN 8: Date Shipped - Enter the date the product was shipped from the terminal.

COLUMN 9: Document Number - Enter the identifying number from the document issued at the terminal where the product was removed over the rack.

COLUMN 10: Net Gallons - Enter the net amount of gallons withdrawn from the terminal.

COLUMN 11: Gross Gallons - Enter the gross amount of gallons withdrawn from the terminal.

COLUMN 12: Billed Gallons - Enter the number of gallons billed to the customer. (Should be the same as either the net gallons or gross gallons.) The total from column 12 will be the amount you need to enter on the proper line of form L-2119.

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Supplier Name

Schedule I

Carrier

Name



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

L-2122

SUPPLIER SCHEDULE OF USER FEE-PAID RECEIPTS

4210 License Number FEIN Month/Year PRODUCT TYPE (CIRCLE ONE AND ENTER % WHEN APPLICABLE) 065 Gasoline 122 Blend Components 125 Aviation Gasoline D00 Dyed Biodiesel (100%) B01-B99 Undyed Biodiesel Blend (%_____) 072 Dyed Kerosene 130 Jet Fuel 142 Kerosene E00 Fuel Grade Ethanol (100%) E01-E99 Gasohol (%_ 5 6 8 10 11 Carrier Point Of Acquired Sellers Date Gross Billed Document Net Origin Dest From Received Number Gallons Gallons Gallons

Total

INSTRUCTIONS FOR L-2122 SUPPLIER SCHEDULE OF USER FEE PAID PURCHASES

GENERAL INFORMATION - Use this schedule to report user fee paid purchases from other suppliers. Prepare a schedule for each product type listed in order by supplier.

COLUMN 1 & 2 - CARRIER

Enter the name of the company that transported the product from the terminal and the federal identification number if available.

COLUMN 3 - MODE OF TRANSPORT

Enter the mode of transport from the terminal. Use on of the following:

J = Truck R = Rail B = Barge

S = Ship PL = Pipeline BA = Book Adjustment ST = Stock Transfer

COLUMN 4 - POINT OF ORIGIN/DESTINATION

Enter the name of the state of origin and destination (abbreviations are acceptable).

COLUMN 5 & 6 - SUPPLIER

Enter the name of the company that sold the product and the federal identification number if available.

COLUMN 7 - DATE RECEIVED

Enter the date the product was shipped from the terminal.

COLUMN 8 - DOCUMENT NUMBER

Enter the identifying number from the document issued at the terminal where the product was removed over the rack.

COLUMN 9 - NET GALLONS

Enter the net amount of gallons withdrawn from the terminal.

COLUMN 10 - GROSS GALLONS

Enter the gross amount of gallons withdrawn from the terminal.

COLUMN 11 - BILLED GALLONS

Enter the number of gallons billed to you. (Should be the same as either the net gallons or gross gallons.) The total from Column 11 will be the amount you need to enter on Line 2 of L-2119.

Terminal Operator Report

- L-2098 Motor Fuel Terminal Operator Monthly Report and Instructions
- L-2099 Schedule 15-A Terminal Operator Schedule of Receipts and Instructions
- L-2100 Schedule 15-B Terminal Operator Schedule of Disbursement and Instructions

1350

Name: __

Email Address: __



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

MOTOR FUEL TERMINAL OPERATOR MONTHLY RETURN

L-2098 4186

OPERATOR NAME AND ADDRESS	Office Use Only
	34-2101
	License Number
	FEIN
NAME AND PHYSICAL ADDRESS OF TERMINAL	
	Terminal Code
	Month/Year
	DF TRANSACTIONS FOR THE MONTH ACK OF THIS REPORT)
rcharge administered by the department or for the fill turns shall keep books, papers, memoranda, reco gulations as the department prescribes. Persons failing to	-54-210 (a) states: A person liable for a tax, license, fee, or fing of a return with the department, including information rds, render statements, make returns, and comply with comply with the provisions of this section must be penalized to the period covered by the covered by the period covered by the per
nereby certify that the information contained in this return (including accompanying schedules and statements) has been

examined by me and to the best of my knowledge is true, correct and a complete return.

(Print) Phone Number:

Signature:

Date:

L-2098

MONTHLY SUMMARY OF TRANSACTIONS FOR THE MONTH

	Description	SCHD	Gasoline/ Gasohol	Undyed Diesel/Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fuel
1	Beginning Inventory								
2	Total Receipts	15-A							
3	Total Gallons Available for Removal	CALC							
4	Fuel Disbursements	15-B							
5	Gallons Available (Less Disbursements)	CALC							
6	Gain/Loss (Inventory Adjustment)	CALC							
7	Actual Ending Inventory	CALC							

Terminals located in states other than SC are not required to provide inventory information. Only SC Disbursement information for Line 4 is required.

INSTRUCTIONS FOR L-2098

MOTOR FUEL TERMINAL OPERATORS' MONTHLY RETURN

DUE DATE - 22nd day of the next month - A return must be filed with respect to information for the preceding calendar month on or before the twenty-second day of the current month.

GENERAL INFORMATION - Complete all information at the top of the form including company name, address, Federal Identification or Social Security Number, telephone number, and month and year of return. Please type or clearly print all information.

LINE 1 - BEGINNING INVENTORY

The actual physical ENDING INVENTORY, by product, from the prior month.

LINE 2 - TOTAL RECEIPTS (L-2099, SCHEDULE 15A)

All fuel products received at the terminal by pipeline, transport truck, marine vessel, rail or barge shipment or by any other means.

LINE 3 - TOTAL GALLONS AVAILABLE FOR REMOVAL (Line 1 + Line 2)

The total of the Beginning Inventory (Line 1) plus the Total Receipts (Line 2). This represents the total gallons available for removal from the terminal (Line 1 + Line 2).

LINE 4 - TOTAL FUEL DISBURSEMENTS (L-2100, SCHEDULE 15B)

Total disbursements of fuel from the terminal.

LINE 5 - GALLONS AVAILABLE (LESS DISBURSEMENTS) (Line 3 - Line 4)

This should be the Book Inventory at the end of the month. Subtract Fuel Disbursements (Line 4) from the Total Gallons Available for Removal (Line 3).

LINE 6 - INVENTORY ADJUSTMENT (GAIN/LOSS)

Adjustment to balance the Book Inventory to the physical Ending Inventory (Line 7). A loss should be indicated by entering the amount in parentheses (). Gains should be entered as positive numbers.

LINE 7 - ENDING INVENTORY

The actual physical ENDING INVENTORY taken at the end of the month. This figure will be carried forward to next month's BEGINNING INVENTORY.

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE L-2099 SCHEDULE 15-A TERMINAL OPERATOR SCHEDULE OF RECEIPTS 4187 Terminal Name Month/Year Terminal Code PRODUCT TYPE (CIRCLE ONE AND % WHEN APPLICABLE) | 130 | Jet Fuel | 227 | Low Sulfur Dyed Diesel Fuel | D01-D99 | Dyed Biodiesel | 130 | Jet Fuel | B00 | Undyed Biodiesel (100%) | Blend (% | 142 | Kerosene | D00 | Dyed Biodiesel (100%) | 092 | Other/Substitute | D01 | D02 | D03 | D0 065 Gasoline Blend (% _____ 092 Other/Substitute Fuel (_____ 122 Blend Components 125 Aviation Gasoline E00 Fuel Grade Ethanol (100%) E01-E99 Gasohol (% 2 Carrier 4 Position 6 Date 7 Document 1 Carrier 3 8 Net Position Name FEIN Mode Holder FEIN Received Number Gallons

SCHEDULE 15 A TERMINAL OPERATOR SCHEDULE OF RECEIPTS

List each receipt of accountable product received into the terminal. Complete a separate schedule for each product type.

Please list all receipts in alphabetical order by Position Holder.

TERMINAL NAME AND TERMINAL FEIN

Enter the name and Federal Identification Number for the terminal operator shown on the terminal return.

TERMINAL CODE

Number issued by the Internal Revenue Service to identify the terminal in the bulk transfer/terminal distribution system.

COLUMN 1 & 2: Carrier - Enter the name of the company that transports the product into the terminal and the Federal Identification number if available.

COLUMN 3: Mode of Transport - Enter the mode of transport into the terminal. Use one of the following:

J = Truck R = Rail B = Barge

S = Ship PL = Pipeline

BA = Book Adjustment ST = Stock Transfer

COLUMN 4 & 5 Position Holder - Enter the name of the company that owns the product as reflected on the records of the terminal operator and the Federal Identification Number if available.

COLUMN 6: Date Received - Enter the date on which the product was received into the terminal.

COLUMN 7: Document Number - Enter the identifying number from the document issued at the terminal where

product is removed over the rack. In the case of pipeline or barge movements, enter the pipeline or

barge ticket number.

COLUMN 8: Net Gallons - Enter the net amount of gallons received into the terminal. The total of all amounts

entered in this column should agree to the amount shown for receipts on the terminal return.

1350



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

L-2100

SCHEDULE 15-B TERMINAL OPERATOR SCHEDULE OF DISBURSEMENT

4188

		TERM	IINAL C	PERA	FOR SCHEDU	LE OF DISE	BURSEME	NT	418	0
Terminal Name		FEIN	1		70 70 70	Terminal	Code	-	Month/Year	
E00 Fuel G E01-E99 Gasoh	Components Grade Ethanol (100	130 Jet Fue B00 (100%)	Undyed I Dyed Bio	Biodiesel	E AND ENTER % 167 Low Sulfur 226 High Sulfur 227 Low Sulfur	Undyed Diesel Dyed Diesel F	Fuel B01-E uel uel D01-E	399 Undyed B Blend (%) 399 Dyed Bio Blend (%) 392 Other/Sub	diesel	
	1 arrier Name	2 Carrier FEIN	3 Mode	4 Dest State	5 Supplier	6 Supplier FEIN	7 Date Shipped	8 Document Number	9 Net Gallons	10 Gross Gallons
				11						

SCHEDULE 15 B TERMINAL OPERATOR SCHEDULE OF DISBURSEMENTS

Use this schedule to list each disbursement of accountable product (see product list) remove over the rack at the terminal.

Please list all disbursements in alphabetical order by Supplier.

TERMINAL NAME AND TERMINAL FEIN

Enter the name and Federal Identification Number for the terminal operator shown on the terminal return.

TERMINAL CODE

Number issued by the Internal Revenue Service to identify the terminal in the bulk transfer/terminal distribution system.

COLUMN 1 & 2: Carrier - Enter the name of the company that transports the product from the terminal and the Federal Identification number if available.

COLUMN 3: Mode of Transport - Enter the mode of transport from the terminal. Use one of the following:

J = Truck R = Rail B = Barge

S = Ship PL = Pipeline BA = Book Adjustment ST = Stock Transfer

COLUMN 4 Destination State - Enter the state, territory, or foreign country to which any reportable motor fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation

equipment, for the purpose of resale or use.

COLUMN 5 & 6: Supplier - Enter the name of the company that removes the product for sale as reflected on the records

of the terminal operator and the Federal Identification Number if available.

COLUMN 7: Date Shipped - Enter the date the carrier leaves the terminal with the product.

COLUMN 8: Document Number - Enter the identifying number from the document issued at the terminal when

product is removed over the rack. In the case of pipeline or barge movements, enter the pipeline or

barge ticket number.

COLUMN 9: Net Gallons - Enter the net amount of gallons withdrawn from the terminal. The total of all amounts

entered in this column should agree to the amount shown for disbursements on the terminal return

(lines 4 & 5 on form L.-2098).

COLUMN 10: Gross Gallons - Enter the gross amount of gallons withdrawn from the terminal.

Transporter Monthly Report

- L-2176 Motor Fuel Transporter Monthly Report and Instructions
- L-2185 Motor Fuel Transporter Schedule of Deliveries and Instructions

1350	STATE OF SOUTH CAROL DEPARTMENT OF REV MOTOR FUEL TRANSPORTER MO	ENUE	L-2176
NAME AND ADDRESS			Office Use Only
			License Number
			FEIN
			Month/Year
-			34-210
Total of all deliveries of fu South Carolina (Schedule	Gallon Information lels from a point inside South Carolina to a point outs 14A)	side 1	
Total of all deliveries of fu South Carolina (Schedule	els from a point outside South Carolina to a point ins 14B)	ide 2	
3. Total of all deliveries of 14C)	fuels between two points in South Carolina (Sched	lule 3 🕨	
4. TOTAL GALLONS OF M	OTOR FUEL TRANSPORTED (Add Lines 1, 2 and	3) 4	
	CERTIFICATION		
Name of Contact Person;		Phone Nun	nber:
Signature and Title:	y that to the best of my knowledge, this return is accurate an		Date:

Returns are due by the 22nd of the Next Month

Email Address: _

INSTRUCTIONS FOR L-2176 MOTOR FUEL TRANSPORTER MONTHLY RETURN

General Information

Interstate transporters that are engaged in the business of transporting motor fuel subject to the user fee are required to file the South Carolina Motor Fuel Transporter Return. Movement of motor fuel across the South Carolina state line constitutes interstate activity for the purposes of this return. The motor fuel transporter return gives the State a third-party verification of the movement of motor fuel products.

Interstate transporters must provide detailed information for all deliveries of motor fuel to include deliveries from a point inside SC to a point outside SC, deliveries from a point outside SC to a point inside SC and deliveries between two points in SC.

The return and supporting schedules must be received by the Department or postmarked on or before the 22nd day of the month following the month in which the terminal receipt or withdrawal occurred. If the due date (22nd) falls on a Saturday, Sunday, or state holiday, the return MUST BE RECEIVED by the Department or MUST BE POSTMARKED on the next business day. This also applies to returns when no activity occurs during the month. If the return is not submitted timely, a delinquent penalty may be assessed for each transporter return that is late.

Instructions

Computation of Gallons

Line 1 - Schedule 14A- Total of all deliveries of fuels from a point inside South Carolina to a point outside South

The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 14A. This amount should reflect the total number of net gallons of gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline received during the month.

Line 2 - Schedule 14B- Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina

The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 14B. This amount should reflect the total number of net gallons of gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline received during the month.

Line 3 - Schedule 14C- Total of all deliveries of fuels between two points in South Carolina

The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 14C. This amount should reflect the total number of net gallons of gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline received during the month.

Line 4 - Total gallons of motor fuel transported

L-2185 Motor Fuel Transporter Schedule of Deliveries South Carolina Department of Revenue 4340 Transporter/Carrier Name License Number Month/Year SCHEDULE TYPE (CIRCLE ONE) PRODUCT TYPE (CIRCLE ONE AND ENTER % WHEN APPLICABLE) Mode Schedule 14A - Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina Schedule 14B - Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina Schedule 14C - Total of all deliveries of fuels between two points in South Carolina 065 Gasoline 122 Blend Components 125 Aviation Gasoline E00 Fuel Grade Ethanol (100%) E01-E99 Gasohol (% J = Truck R = Rail B = Barge PL = Pipeline S = Ship BA = Book Adjustment ST = Stock Transfer Person Hiring the Carrier Delivered To: Document Number (12) Gross Gallons (13) Net Gallon (5) Mode (6) Origin (7) Name (8) Address FEIN Company Name Company FEIN Seller Name Seller FEIN TOTAL

TRANSPORTER/CARRIER SCHEDULES INSTRUCTIONS FOR L-2185

General Information

The supporting schedules are uniform documents designed in the same format as those approved by the Federation of Tax Administrators Uniformity Committee. All required data must be presented in the same format and order as the schedules provided by this Department. A separate schedule is required to be filed for each product type.

Schedule of Deliveries

The following schedule types provide detail in support of the amounts shown as deliveries on the return. The requirement for reporting each delivery of motor fuel product is dependent on the delivery schedule type. Please review the delivery schedule types defined below for information on the level of transaction reporting detail required for motor fuel products.

Schedule Type

Circle one of the following delivery schedule types and also circle the appropriate product type. A separate schedule is required for each product type being reported.

Schedule 14A	Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina
Schedule 14B	Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina
Schedule 14C	Total of all deliveries of fuels between two points in South Carolina

Identifying Information

Name, License Number, Federal Employer Identification Number (FEIN), and Month/Year of Return

Complete the information at the top of each schedule showing the transporter/carrier name as shown on the face of the return, transporter license number, FEIN, and month/year of return.

Person hiring the carrier - Enter the name of the company that hired the carrier.

Column	2:	FEIN - Enter the FEII	N of the company that hired th	ne carrier.	
Column	3:	Seller Name - Ente terminal.	er the name of the company	from whose account	the fuel was withdrawn at the
Column	4:	Seller FEIN - Enter ti	he FEIN of the company from	whose account the fue	I was withdrawn at the terminal.
Column	5:	Mode of Transport -	- Enter the mode of transport.	Use one of the following	ng:
		J = Truck	R = Rail	B = Barge	PL = Pipeline
		S = Ship	BA = Book Adjustment	ST = Stock Transfer	

- Column 6: Origin Enter the city and state shown on the delivery document where the motor fuel was loaded for each delivery. If the motor fuel was loaded at a terminal, enter the IRS terminal code assigned for that terminal.
- Column 7: Name of Delivery Point Enter the name of the company of the final delivery point.
- Column 8: Location of the Delivery Point Enter the city and state of the company of the final delivery point.
- Column 9: FEIN of the Delivery Point Enter the FEIN of the company of the final delivery point.
- Column 10: Date Delivered Enter the date the product was delivered.
- Column 11: Document Number Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of pipeline or barge movements, enter the pipeline or barge ticket number. In the case of bulk plant removals, it is the withdrawal invoice number.
- Column 12: Gross Gallons Enter the number of gross gallons delivered for each delivery. Provide a grand total for Column 12 for each product type.
- Column 13: Net Gallons Enter the number of net gallons delivered for each delivery. Provide a grand total for Column 13 for each product type.

Schedule 14A - Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina

This schedule provides detail transaction information on deliveries of motor fuel from South Carolina into another state by a common or contract carrier. Motor fuel includes gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline. Transporters are required to report each delivery of motor fuel on a transaction by transaction basis. Complete the requested information for every column on this schedule. List all sellers in alphabetical order. Complete a separate schedule for each product type and terminal code.

The total from this schedule is carried to Page 1, Line 1 of the Transporter Return (L-2176).

Schedule 14B - Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina

This schedule provides detail transaction information on deliveries of motor fuel from outside of South Carolina into South Carolina by a common or contract carrier. Motor fuel includes gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline. Transporters are required to report each delivery of motor fuel on a transaction by transaction basis. Complete the requested information for every column on this schedule. List all sellers in alphabetical order. Complete a separate schedule for each product type and terminal code.

The total from this schedule is carried to Page 1, Line 2 of the Transporter Return (L-2176).

Schedule 14C - Total of all deliveries of fuels between two points in South Carolina

This schedule provides detail transaction information on deliveries of motor fuel between two points in South Carolina, by a common or contract carrier. Motor fuel includes gasoline, alcohol (including ethanol and methanol), low sulfur undyed diesel fuel, low sulfur dyed diesel fuel, high sulfur dyed diesel fuel, (including undyed biodiesel, dyed biodiesel, and blend component) kerosene, dyed kerosene, jet fuel, and aviation gasoline. Transporters are required to report each delivery of motor fuel on a transaction by transaction basis. Complete the requested information for every column on this schedule. List all sellers in alphabetical order. Complete a separate schedule for each product type and terminal code.

The total from this schedule is carried to Page 1, Line 3 of the Transporter Return (L-2176).

SUPPLIER TEST SCENARIO 1 RAINY DAY PETROLEUM

L-2119 - Motor Fuel Suppliers Monthly User Fee and Fee Calculation with various Schedules

Process as an amount due return

L-2119



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE MOTOR FUEL SUPPLIERS MONTHLY USER FEE AND FEE CALCULATION

SU	PPLIER NAME AND ADDRESS		Lícense	Number
RA	NY DAY PETROLEUM			
11	CLOUD STREET		371014713	
			FE	IN
co	LUMBIA, SC 29214			
			111444555	
			Period	Covered
		e er ann ozolona	04/5	2015
1.	USER FEE AND OTHER APPLICABLE FEE Gasoline User Fee Collected	CALCULATIONS	0.00	1
2.	Less Tare Allowance		0.00	
۷.	2000 Tale Allowance		0.00	
3.	Less Administration Allowance		0.00	
4.	Less Credit		0.00	
_	Net Consilies Hear For Box		0.00	
5.	Net Gasoline User Fee Due Penalty		0.00	
7.	Interest		0.00	
•				
8.			0.00	34-2301
9.	Special Fuels User Fee Collected		6,676.00	
10.	Less Tare Allowance		0.00	
11.	Less Administration Allowance		6.68	
12.	Less Credit		0.00	1
	Section Control Control State Section	As I	each a	1
	Net Special Fuels User Fee Due		6,669.32	
14. 15.	Penalty Interest		0.00	
10.	interest		0.00	40
16.	Total Special Fuels User Fee Due		6,669.32	34-2101
17	Incompliant Form College and		447 ==	
17. 18.	Inspection Fees Collected Less Credit		144.55	
19.	Penalty	•	0.00	1
20.	Interest	•	0.00	
	Lagran variation Son		Confidential Confi	
21.	Total Inspection Fees Due	•		34-2314
22. 23.	Environmental Impact Fees Collected Less Credit		289.09	
24.	Penalty	•	0.00	
	Interest		0.00	
20				04.0000
26. 27	Total Environmental Impact Fees Due		289.09	34-2312
41.	Total Fees Due, Plus Penalty and Interest	>	7,102.96	

	ADJUSTMENT		Gasoline/ Gasohol	Undyed Diesel/ Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fuel
1.	STATE DIVERSION CORRECTIONS	SCHD 11	0	0	0	0	0	-0	0
2	GALLONS RECEIVED USER FEE PAID	SCHD 1	0	0	0	0	0	0	0
	GALLONS REMOVED USER FEE FREE IMPORT BY LICENSED IMPORTER	644	0	0	0	0	0	0	
	EXPORTS								
4	GALLONS REMOVED FOR EXPORT (DEST STATE TAX COLLECTED)	7-A	0	15,282	0	0	0	0	
5.	GALLONS REMOVED FOR EXPORT (DEST STATE TAX EXEMPT)	7-8	0	0	7.490	0	0	0	
fi.	TOTAL GALLONS REMOVED FOR EXPORT (LINE 4 • LINE 5)	CALC	0	15,282	7,490	0	0	0	
	EXEMPT SALES								
7.	GALLONS REMOVED FOR US GOVERNMENT SALES	8	0	0	0	0	0	0	0
8.	GALLONS REMOVED FOR SCIDEPT OF EDUC SCHOOL BUSES	9-0	0	0					
9,	GALLONS REMOVED FOR AVIATION USE	10-B					0	0	0
10.	GALLONS REMOVED FOR OTHER EXEMPT SALES	10-G	0	0	0	0	0	0	0
11	TOTAL GALLONS REMOVED FOR EXEMPT SALES (TOTAL OF LINES 7 THROUGH 10)	CALC	0	0	0	0	0	0	0
12.	GALLONS REMOVED DYED PUELS	6-F			16,093	0			0
13.	TOTAL GALLONS REMOVED EXEMPT FROM STATE USER FEE (LINE 11 + LINE 12)	CALC	0	0	16,093	0	0	0	0
	SALES SUBJECT TO USER FEE		Gasoline/ Gasohol	Undyed Diesel/ Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fuel
14.	GALLONS REMOVED SUBJECT TO USER FEE - (NON-ELIGIBLE PURCHASER)	5-A	0	0					0
15.	GALLONS REMOVED SUBJECT TO USER FEE - (ELIGIBLE PURCHASER)	50	0	41,725					0
16.	GALLONS REMOVED USER FEE PAID FOR IMPORT BY IMPORTER	5-E	0	0					0
17.	GALLONS REMOVED USER FEE PAID FOR EXPORT BY EXPORTER	5.H	0	0				- 4	0
18.	TOTAL GALLONS REMOVED SC USER FEE PAID (LINE 14 + LINE 15 + LINE 16 + LINE 17)	CALC	0	41,725					0
19.	TOTAL GALLONS REMOVED SUBJECT TO USER FEE (LINE 18 + LINE 1 - LINE 2 - LINE 3)	GALC	0	41,725					0
20.	TOTAL GALLONS REMOVED (LINE 13 + LINE 16 + LINE 1 - LINE 2 - LINE 3 - LINE 7)	CALC	0	41.725	16.093	0	0	0	0

Penalties -Failure to file a return will result in a penalty of five percent (5%) for the first month plus five percent (5%) for each additional month not to exceed a total of twenty-five percent (25%). Failure to pay will result in penalties of one half of one percent (.5%) per month not to exceed twenty-five percent (25%). Other penalties may apply.

Interest - Interest on all overdue accounts will be assessed at the rate provided under Section 6621 and 6622 of the Internal Revenue Code. Rates will change quarterly depending on the prime rate. In addition, interest will be compounded daily.

I hereby certify that the information contained in this return (including all attachments) has been examined by me and to the best of my knowledge, is true, correct and a complete return.



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE SUPPLIER SCHEDULE OF TERMINAL RACK REMOVALS

O			٠.		INAL KA		INC VA				
Supplier Nan	ne		License	Number		FEI	IN		M	onth/Year	
RAINY DAY	PETROLEU	М	37101471	3		1114	144555			04/201	15
SCHEDULE	TYPE (5C		_)								
5-C Gallons F 5-E Gallons F 5-H Gallons F 6-F Gallons F	Removed Su Removed Us Removed Us Removed - D	bject to t er Fee P er Fee P lyed Fue		urchaser) mporter Licensed Exp	7-B Gallons 8 Gallons orter 9-C Gallons 10-B Gallons	Removed for Removed for Removed for Removed for	r Export to _ r US Govern r SC Departr r Aviation Us	ment Sales ment of Educa se	by Suppli	er (Dest State er (Dest State Buses	
PRODUCT T	YPE (167		_)								
125 Avia	nd Compone ation Gasolin of Grade Etha sohol (%	ne			Diesel D01-D99	Undyed Biod Blend (% Dyed Biodie Blend (%					
1 Carrier	2 Carrier	3	B00 Undye	oulfur Dyed Die ed Biodiesel (10 5 Terminal	sel 092 00%)	Other/Substi Fuel (7	8	9 Document	10 Net	11 Gross	12 Billed
1 Carrier Name	2 Carrier FEIN	3 Mode	B00 Undye	ed Biodiesel (10	sel 092 00%)	Other/Substi Fuel ()	9 Document Number	1000	11 Gross Gallons	12 Billed Gallons
Carrier Name	Carrier FEIN	1200	B00 Undye	ed Biodiesel (10 5 Terminal	sel 092 00%) 6 Purchaser	Other/Substi Fuel (8 Date Shipped	Document	Net	Gross	Billed Gallons
Carrier Name BOB GAS CO	Carrier FEIN 123456789	Mode	B00 Undye 4 Point Of Destination	5 Terminal Code	sel 092 00%) 6 Purchaser Sold To	Other/Substi Fuel (8 Date Shipped 04/21/2015	Document Number	Net Gallons	Gross Gallons	Billed Gallons 3,096
Carrier Name BOB GAS CO BOB GAS CO	Carrier FEIN 123456789 123456789	Mode	800 Undye 4 Point Of Destination SC	5 Terminal Code T57SC2052	sel 092 00%) 6 Purchaser Sold To BOB GAS COMF	Other/Substi Fuel (8 Date Shipped 04/21/2015 04/21/2015	Document Number 174672	Net Gallons 3,096	Gross Gallons 3,096	Billed Gallons 3,096 3,392
Carrier Name BOB GAS CO	Carrier FEIN 123456789 123456789 123456789	Mode J	B00 Undye 4 Point Of Destination SC SC	5 Terminal Code T57SC2052	sel 092 20%) 6 Purchaser Sold To BOB GAS COMF	Other/Substi Fuel (8 Date Shipped 04/21/2015 04/21/2015	Document Number 174672 174672	Net Gallons 3.096 3.392	Gross Gallons 3,096 3,392	Billed Gallons 3,096 3,392 3,179
Carrier Name BOB GAS CO BOB GAS CO BOB GAS CO	Carrier FEIN 123456789 123456789 123456789	Mode J J	B00 Undye 4 Point Of Destination SC SC	5 Terminal Code T57SC2052 T57SC2052	sel 092 20%) 6 Purchaser Sold To BOB GAS COMF BOB GAS COMF	Other/Substi Fuel (7 Purchaser FEIN 123456789 123456789 123456789	8 Date Shipped 04/21/2015 04/21/2015	Document Number 174672 174672 174742	Net Gallons 3.096 3.392 3,179	Gross Gallons 3,096 3,392 3,179	Billed
Carrier Name BOB GAS CO BOB GAS CO BOB GAS CO	Carrier FEIN 123456789 123456789 123456789 123456789	Mode J J J	B00 Undye 4 Point Of Destination SC SC SC SC	5 Terminal Code T57SC2052 T57SC2052 T57SC2052	sel 092 20%) 6 Purchaser Sold To BOB GAS COMF BOB GAS COMF BOB GAS COMF	Other/Substifuel (7 Purchaser FEIN 123456789 123456789 123456789 123456789	8 Date Shipped 04/21/2015 04/21/2015 04/22/2015 04/22/2015	Document Number 174672 174672 174742 174742	Net Gallons 3,096 3,392 3,179 3,180	Gross Gallons 3,096 3,392 3,179 3,180	Billed Gallons 3,096 3,392 3,179 3,180

Supplier Nar				Schedule	Туре		Product T	уре		Page	Month/Year	045
1 Carrier Name	2 Carrier FEIN	3 Mode		4 Point Of estination	5 Terminal Code	6 Purchaser Sold To	7 Purchaser FEIN	8 Date Shipped	9 Documen Number	10 t Net Gallons	04/2 11 Gross Gallons	12 Billed Gallons
BOB GAS CO	123456789	J	sc		T56NC2034	BOB GAS COMPA	123456789	04/29/2015	664064	7,540	7,540	7,54
SLEEPY OIL	111222555	J	sc		T57SC2060	FREEDOM OIL	777333888	04/03/2015	62301110	498	498	49
SLEEPY OIL	111222555	J	sc		T57SC2060	FREEDOM OIL	777333888	04/03/2015	6230653	1,000	1,000	1,00
SLEEPY OIL	111222555	. 1	sc		T57SC2060	FREEDOM OIL	777333888	04/03/2015	6230808	3,794	3,794	3,79
SLEEPY OIL	111222555	J	sc		T57SC2060	FREEDOM OIL	777333888	04/03/2015	6230872	1,002	1,002	1,00
SLEEPY OIL	111222555	J	sc		T57SC2060	FREEDOM OIL	777333888	04/03/2015	6230935	2,195	2,195	2,19
SLEEPY OIL	111222555	j	sc		T57SC2060	FREEDOM OIL	777333888	04/04/2015	6231272	3,994	3,994	3.99
SLEEPY OIL	111222555	J	sc		T57SC2060	FREEDOM OIL	777333888	04/13/2015	6235608	1.495	1,495	1,49



L-2103

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE SUPPLIER SCHEDULE OF TERMINAL RACK REMOVALS

Supplier Nar	me		License	Number		FE	IN:		M	onth/Year	
RAINY DAY	PETROLEUM	N	37101471	3		1114	144555			04/20	15
5-C Gallons 5-E Gallons 5-H Gallons 6-F Gallons 6-H Gallons PRODUCT 1 065 Ga 122 Ble	Removed Sul Removed Sul Removed Usi Removed Usi Removed - D Removed Usi	bject to U er Fee P er Fee P yed Fue er Fee F	ree Import by Lice) 072 Dyed 130 Jet Fu	urchaser) mporter / Licensed Exp ensed Importer Kerosene	7-B Gallons 8 Gallons orter 9-C Gallons 10-B Gallons 10-G Gallons	s Removed fo s Removed fo Dyed Biodie Undyed Biod	r Export to _ r US Govern r SC Departi r Aviation Us r Other Exer sel (100%)	ment Sales ment of Educa	by Suppli	er (Dest State er (Dest State Buses	
7 - 7 - 7	el Grade Etha sohol (%	-	226 High S 227 Low S	culfur Undyed E Sulfur Dyed Die culfur Dyed Die ed Biodiesel (10	sel 092	Blend (% Dyed Biodie Blend (% Other/Subst Fuel (itute)				
1 Carrier Name	2 Carrier FEIN	3 Mode	4 Point Of Destination	5 Terminal Code	6 Purchaser Sold To	7 Purchaser FEIN	8 Date Shipped	9 Document Number	10 Net Gallons	11 Gross Gallons	12 Billed Gallons
SLEEPY OIL	111222555	J	sc	T57SC2060	FREEDOM OIL	777333888	04/03/2015	6230651	501	501	50
SLEEPY OIL	111222555	J	sc	T57SC2060	FREEDOM OIL	777333888	04/03/2015	6230747	7,094	7,094	7,09
SLEEPY OIL	111222555	J	sc	T57SC2060	FREEDOM OIL	777333888	04/03/2015	6230810	1.001	1.001	1.00
SLEEPY OIL	111222555	٠,١	sc	T57SC2060	FREEDOM OIL	777333888	04/05/2015	6231702	7,497	7,497	7.49



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

SUPPLIER SCHEDULE
OF TERMINAL RACK REMOVALS

L-2103

			Ol	- IERM	INAL RA	CK RE	MOVA	LS		4191	
Supplier Nar	me		License	Number		FE	IN		M	onth/Year	
RAINY DAY	PETROLEUI	M	37101471	3		11.14	144555			04/20	15
5-C Gallons 5-E Gallons 5-H Gallons 6-F Gallons	Removed Su Removed Su Removed Us Removed Us Removed - D	bject to I bject to I er Fee P er Fee P lyed Fue) Jser Fee (Non-eligil Jser Fee (Eligible P laid for Import by I aid - For Export by I fee Import by Lice	urchaser) mporter / Licensed Exp	7-B Gallons 8 Gallons orter 9-C Gallons 10-B Gallons	s Removed fo s Removed fo s Removed fo s Removed fo s Removed fo s Removed fo	r Export to _ r US Govern r SC Departi r Aviation Us	ment Sales ment of Educa	by Suppli	er (Dest State	
125 Avi	end Compone iation Gasolin el Grade Etha isohol (%	ne anol (100)	226 High S 227 Low S	el ene sulfur Undyed D Sulfur Dyed Die sulfur Dyed Die ed Biodiesel (10	B01-B99 Diesel D01-D99 sel 092 D0%)	Dyed Biodie Undyed Biodie Blend (% Dyed Biodie Blend (% Cother/Subst	sel)				
1 Carrier Name	2 Carrier FEIN	3 Mode	4 Point Of Destination	5 Terminal Code	6 Purchaser Sold To	7 Purchaser FEIN	8 Date Shipped	9 Document Number	10 Net Gallons	11 Gross Gallons	12 Billed Gallons
SLEEPY OIL	111222555	J	GA	T57SC2060	FREEDOM OIL	777333888	04/03/2015	6230844	1,997	1,997	1,99
SLEEPY OIL	111222555	J	GA	T57SC2060	FREEDOM OIL	777333888	04/03/2015	6230881	3,792	3,792	3,79
SLEEPY OIL	111222555	1	GA	T57SC2060	FREEDOM OIL	777333888	04/03/2015	6231009	995	995	99
SLEEPY OIL	111222555	J	GA	T57SC2060	FREEDOM OIL	777333888	04/04/2015	6231290	6.006	6,006	6.00
SLEEPY OIL	111222555	Ţ	GA	T57SC2060	FREEDOM OIL	777333888	04/04/2015	6231429	995	995	99
SLEEPY OIL	111222555	J	GA	T57SC2060	FREEDOM OIL	777333888	04/09/2015	6233635	1,497	1.497	1,49



L-2103

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE SUPPLIER SCHEDULE OF TERMINAL RACK REMOVALS

Supplier Nar	ne		License I	Number		FE	N		M	onth/Year	
RAINY DAY	PETROLEU	M	37101471	3		1112	144555			04/20	15
SCHEDULE	TYPE (7B		_)								
5-C Gallons 5-E Gallons 5-H Gallons 6-F Gallons	Removed Sui Removed Us Removed Us Removed - D	bject to I er Fee P er Fee P yed Fue	User Fee (Non-eligit User Feé (Etigible P Paid for Import by I aid - For Export by I ree Import by Lice	urchaser) mporter / Licensed Expo	7-B Gallons 8 Gallons orter 9-C Gallons 10-B Gallons	s Removed for s Removed for s Removed for s Removed for s Removed for s Removed for	Export to _ r US Govern r SC Departer r Aviation Us	ment Sales ment of Educa	by Suppli	er (Dest State er (Dest State Buses	
PRODUCT 1	TYPE (227										
1002 7,101	ation Gasolinel Grade Etha sohol (%	-	226 High S 227 Low S	ene sulfur Undyed Die sulfur Dyed Die sulfur Dyed Die d Biodiesel (10 5 Terminal Code	sel 092	Blend (%	sel)	9 Document Number	10 Net Gallons	11 Gross Gallons	12 Billed Gallons
SLEEPY OIL	111222555	Wode	GA	T57SC2060	FREEDOM OIL	777333888		·	1,502	1,502	1,502
SLEEPY OIL	111222555	J	GA	T57SC2060	FREEDOM OIL	777333888			5,988	5,988	5,988
1											

SUPPLIER TEST SCENARIO 2 RAINY DAY PETROLEUM

AMENDED RETURN

<u>L-2119 - Motor Fuel Suppliers Monthly User Fee and Fee Calculation</u> <u>with various Schedules</u>

Process as an amended return



L-2119

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE MOTOR FUEL SUPPLIERS MONTHLY USER FEE AND FEE CALCULATION

SU	PPLIER NAME AND ADDRESS		License	Number
RAI	NY DAY PETROLEUM			
11 (CLOUD STREET		371014713	
			FE	IN
CO	LUMBIA, SC 29214			
			111444555	
			Period	Covered
	USER FEE AND OTHER APPLICABLE FEE C	ALCULATIONS	04/2	2015
-	Gasoline User Fee Collected	1 21 - 2	0.00	
2.	Less Tare Allowance		0.00	
3.	Less Administration Allowance		0.00	
4.	Less Credit		0.00	
7.	ECGS OFFUIL		0.00	
5.	Net Gasoline User Fee Due	>	0.00	M >=
	Penalty	•	0.00	M.
7.	Interest	•	0.00	77.5-
8	Total Gasoline User Fee Due		0.00	34-2301
	Special Fuels User Fee Collected		-495.36	34-2301
0.	Less Tare Allowance	- 11	0.00	1
2.5			750	M
11. 12.	Less Administration Allowance		-0.50	
۷.	Less Credit		0.00	
3.	Net Special Fuels User Fee Due		-494.86	
	Penalty	>	0.00	
15.	Interest	•	0.00]
16.	Total Special Fuels User Fee Due	7. 71	-494.86	34-2101
	Inspection Fees Collected		-7.74 0.00	
18.	Less Credit Penalty		0.00	
_	Interest	•	0.00	
	The same of the sa	-121		
	Total Inspection Fees Due	•		34-2314
	Environmental Impact Fees Collected		-15.48	
3.	Less Credit	•	0.00	
	Penalty Interest		0.00	
٥.	interest			i L
26.	Total Environmental Impact Fees Due		-15.48	34-2312
27.	Total Fees Due, Plus Penalty and Interest			Ď.
	(Add lines 8, 16, 21 and 26)		-518.08	

	ADJUSTMENT		Gasoline/ Gasohol	Undyed Diesel/ Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fue
1	STATE DIVERSION CORRECTIONS	3CHD	0	0	0	0	0	0	
2	GALLONS RECEIVED USER FEE PAID	SCHO	0	0	0	0	0	0	
	GALLONS REMOVED USER FEE FREE IMPORT BY LICENSED IMPORTER	B-H	0	0	. 0	0	0	0	
	EXPORTS								
4.	GALLONS REMOVED FOR EXPORT (DEST STATE TAX COLLECTED)	7.A	0	0	0	0	0	0	
5.	GALLONS REMOVED FOR EXPORT (DEST STATE TAX EXEMPT)	7-B	0		0	0	0	0	
6,	TOTAL GALLONS REMOVED FOR EXPORT (LINE 4 + LINE 5)	CALC	0	0	0	0	0	0	
	EXEMPT SALES								
7.	GALLONS REMOVED FOR US GOVERNMENT SALES	8	0	0	0	0	0	0	
8.	GALLONS REMOVED FOR SCIDEPT OF EDUC SCHOOL BUSES	9-0	0	0					
9.	GALLONS REMOVED FOR AVIATION USE	10-B					0	0	
10.	GALLONS REMOVED FOR OTHER EXEMPT SALES	10-G	0	0	0	0	0	0	
m.	TOTAL GALLONS REMOVED FOR EXEMPT SALES (TOTAL OF LINES 7 THROUGH 10)	CALC	0	0	.0	0	0	0	
12	GALLONS REMOVED DYED FUELS	6-F			0	0			
13.	TOTAL GALLONS REMOVED EXEMPT FROM STATE USER FEE (LINE 11 - LINE 12)	CALC	0	0	0	0	0	0	
	SALES SUBJECT TO USER FEE		Gasoline/ Gasohol	Undyed Diesel/ Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fue
14	GALLONS REMOVED SUBJECT TO USER FEE - (NON-ELIGIBLE PURCHASER)	5-A	Ď	0					
15.	GALLONS REMOVED SUBJECT TO USER FEE - (ELIGIBLE PURCHASER)	5-C.	0	-3,096	-				
16.	GALLONS REMOVED USER FEE PAID FOR IMPORT BY IMPORTER	5-E	0	0	1				
17.	GALLONS REMOVED USER FEE PAID FOR EXPORT BY EXPORTER	5-H	0	0				- '	
10.	TOTAL GALLONS REMOVED SC USER FEE PAID (LINE 14 + LINE 15 + LINE 16 + LINE 17)	CALC	0	-3.096				- 4	
19.	TOTAL GALLONS REMOVED SUBJECT TO USER FEE (LINE 18 + LINE 1 - LINE 2 - LINE 3)	CALC	0						
20.	TOTAL GALLONS REMOVED (LINE 13 + LINE 18 + LINE 1 - LINE 2 - LINE 3 - LINE 7)	CALC	0	-3,096	0	0	0	0	
	Ities -Failure to file a return will result in a								

I hereby certify that the information contained in this return (including all attachments) has been examined by me and to the best of my knowledge, is true, correct and a complete return.

Name:	Signature:	Phone No:	Date:	09/06/2016
Traine.	Oignitiale.	T HOLIC TO.	Dute.	



L-2103

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE SUPPLIER SCHEDULE OF TERMINAL RACK REMOVALS

Supplier Nam	ne		License	Number		FEI	N		M	onth/Year	
RAINY DAY	PETROLEUM	4	37101471	3		1114	44555			04/201	5
5-C Gallons F 5-E Gallons F 5-H Gallons F 6-F Gallons F	Removed Sul Removed Sul Removed Usi Removed Usi Removed - D	oject to l er Fee P er Fee P yed Fue	_) Jser Fee (Non-eligi) Jser Fee (Eligible P aid for Import by I aid - For Export by I ree Import by Lice	urchaser) mporter Licensed Expe	7-B Gallons 8 Gallons orter 9-C Gallons 10-B Gallons		Export to _ US Govern SC Departr Aviation Us	ment Sales nent of Educa	by Suppli	er (Dest State	
125 Avia	nd Compone ation Gasolin I Grade Etha	e	226 High 8 227 Low 8	el	B01-B99 Diesel D01-D99 sel 092	Dyed Biodies Undyed Biodies Blend (% Dyed Biodies Blend (% Other/Substi	sel)				
1 Carrier Name	2 Carrier FEIN	3 Mode	4 Point Of Destination	5 Terminal Code	6 Purchaser Sold To	7 Purchaser FEIN	8 Date Shipped	9 Document Number	10 Net Gallons	11 Gross Gallons	12 Billed Gallons
BOB GAS CO	123456789	J	sc	T57SC2052	BOB GAS COMF	102456700	04/21/2015	174672	6.000	200.000	
						123436763	04/21/2015	1/46/2	-3,096	-3,096	-3,09
						123430703	04/21/2015	1746/2	-3,096	-3,096	-3,01
						123430/03	04/21/2015	1/46/2	-3,096	-3,096	-3,01

SUPPLIER TEST SCENARIO 3 RAINY DAY PETROLEUM

L-2119 - No Activity Return

Process as a no activity return



L-2119

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE MOTOR FUEL SUPPLIERS MONTHLY USER FEE AND FEE CALCULATION

SU	PPLIER NAME AND ADDRESS		License	Number
RA	NY DAY PETROLEUM			
11	CLOUD STREET		371014713	
			FE	IN
co	LUMBIA, SC 29214			
			44444655	
			111444555	0
			Period	Covered
	USER FEE AND OTHER APPLICABLE FEE O	CALCULATIONS	04/2	2015
1.	Gasoline User Fee Collected		0.00	
2.	Less Tare Allowance		0.00	
3.	Less Administration Allowance		0.00	
4.	Less Credit	14	0.00	
		- 128		1
	Net Gasoline User Fee Due		0.00	
	Penalty		0.00	4/
7.	Interest		0.00	4
8.	Total Gasoline User Fee Due		0.00	34-2301
9.		1/1	0.00	- Constant
10.	Less Tare Allowance		0.00	
11.	Less Administration Allowance		0.00	
12.	Less Credit		0.00	
	AND STATE OF THE S	= .61		i .
	Net Special Fuels User Fee Due	>	0.00	
	Penalty		0.00	
15.	Interest		0.00	
16.	Total Special Fuels User Fee Due		0.00	34-2101
17.	Inspection Fees Collected	7 1	0.00	
18.	Less Credit		0.00	1
	Penalty		0.00	
20.	Interest	•	0.00	
21.	Total Inspection Fees Due	-		34-2314
22.	Environmental Impact Fees Collected		0.00	
23.	Less Credit		0.00	
24.	Penalty		0.00	ļ
۷٥.	Interest		0.00	
26.	Total Environmental Impact Fees Due		0.00	34-2312
27.	Total Fees Due, Plus Penalty and Interest			
5.3	(Add lines 8, 16, 21 and 26)		0.00	

	ADJUSTMENT		Gasoline/ Gasohol	Undyed Diesel/ Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fuel
1.	STATE DIVERSION CORRECTIONS	SCHO 11	0	0	0	0	0	0	0
2.	GALLONS RECEIVED USER FEE PAID	SCHO	0	0	0	0	0	0	0
	GALLONS REMOVED USER FEE FREE IMPORT BY LICENSED IMPORTER	6-H	0	0	0	0	0	Ó	0
	EXPORTS								
4.	GALLONS REMOVED FOR EXPORT (DEST STATE TAX COLLECTED)	7-A	Ó	0	0	0	ó	0	0
5,	GALLONS REMOVED FOR EXPORT IDEST STATE TAX EXEMPT)	7-8	0	0	0	0	0	0	
6.	TOTAL GALLONS REMOVED FOR EXPORT (LINE 4 - LINE 5)	CALC	0	0	0	0	0	0	0
	EXEMPT SALES								
7.	GALLONS REMOVED FOR US GOVERNMENT SALES	8	0	0	0	0	0	0	0
8	GALLONS REMOVED FOR SCIDEPT OF EDUC SCHOOL BUSES	a.c	0	0		i i			
9.	GALLONS REMOVED FOR AVIATION USE	10- B					Ó	0	
10	GALLONS REMOVED FOR OTHER EXEMPT SALES	10- G	0	0	0	0	0	Ó	0
11	TOTAL GALLONS REMOVED FOR EXEMPT SALES (TOTAL OF LINES 7 THROUGH 10)	CALC	0	0	0	0	0	0	
12.	GALLONS REMOVED DYED FUELS	6-F			0	0			
13	TOTAL GALLONS REMOVED EXEMPT FROM STATE USER FEE (LINE 11 + LINE 12)	CALC	.0	0	0	0	0	0	0
	SALES SUBJECT TO USER FEE		Gasoline/ Gasohol	Undyed Diesel/ Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fue
14.	GALLONS REMOVED SUBJECT TO USER FEE - (NON-ELIGIBLE PURCHASER)	5A	0	0					
15	GALLONS REMOVED SUBJECT TO USER FEE - (ELIGIBLE PURCHASER)	5-C	0	0					0
16	GALLONS REMOVED USER FEE PAID FOR IMPORT BY IMPORTER	5-6	0	0					0
17.	GALLONS REMOVED USER FEE PAID FOR EXPORT 6Y EXPORTER	3-H	0	0					0
111	TOTAL GALLONS REMOVED SC USER FEE PAID (LINE 14 + LINE 15 + LINE 16 + LINE 17)	CALC	0	0					0
19	TOTAL GALLONS REMOVED SUBJECT TO USER FEE (LINE 18 + LINE 1 - LINE 2 - LINE 3)	CALC	0	0				- 3	
20.	TOTAL GALLONS REMOVED (LINE 13 + LINE 18 + LINE 1 - LINE 2 - LINE 3 - LINE 7)	CALC	0	0	0	0	0	0	0

Penalties -Failure to file a return will result in a penalty of five percent (5%) for the first month plus five percent (5%) for each additional month not to exceed a total of twenty-five percent (25%). Failure to pay will result in penalties of one half of one percent (.5%) per month not to exceed twenty-five percent (25%). Other penalties may apply.

Interest - Interest on all overdue accounts will be assessed at the rate provided under Section 6621 and 6622 of the Internal Revenue Code. Rates will change quarterly depending on the prime rate. In addition, interest will be compounded daily.

I hereby certify that the information contained in this return (including all attachments) has been examined by me and to the best of my knowledge, is true, correct and a complete return.

TERMINAL OPERATOR TEST SCENARIO 1 FREEDOM OIL

<u>L-2098 - Motor Fuel Terminal Operator Monthly Return with various schedules</u>



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

MOTOR FUEL TERMINAL OPERATOR MONTHLY RETURN

L-2098

4186

The Return is Due on the 22nd of the Next Month.

OPERATOR NAME AND ADDRESS	Office Use Only
Freedom Oil Company Inc	
777 Victory Lane	34-2101 License Number
Columbia, SC 29214	
	371010352
	FEIN
NAME AND PHYSICAL ADDRESS OF TERMINAL	777333888
Motiva Enterprises LLC	Terminal Code
300 Delmar Road, Spartansburg, SC 29302	
	T57SC2075
	Month/Year
	06/2016

COMPLETE MONTHLY SUMMARY OF TRANSACTIONS FOR THE MONTH (LOCATED ON THE BACK OF THIS REPORT)

S.C. Code of Laws 1976 As Amended: Code Section 12-54-210 (a) states: A person liable for a tax, license, fee, or surcharge administered by the department or for the filing of a return with the department, including information returns shall keep books, papers, memoranda, records, render statements, make returns, and comply with regulations as the department prescribes. Persons failing to comply with the provisions of this section must be penalized in an amount to be assessed by the department not to exceed five hundred dollars for the period covered by the return in addition to other penalties provided by law

I hereby certify that the information contained in this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is true, correct and a complete return.

L-2098

MONTHLY SUMMARY OF TRANSACTIONS FOR THE MONTH

	Description	SCHD	Gasoline/ Gasohol	Undyed Diesel/Biodiesel	Dyed Fuel	Undyed/Dyed Kerosene	Aviation Gasoline	Jet Fuel	Other/ Substitute Fuel
1	Beginning Inventory		1,402,000	1,207,000	0	0	0	0	0
2	Total Receipts	15-A	2,020,000	807,000	0	0	0	0	0
3	Total Gallons Available for Removal	CALC	3,422.000	2,014,000	0	-0	0	0	0
4	Fuel Disbursements	15-B	52,119	0	0	0	0	0	0
5	Gallons Available (Less Disbursements)	CÁLC	3,369,881	2,014,000	0	0	0	0	0
6	Gain/Loss (Inventory Adjustment	CALC	-1,022,339	-1.008,500	0	0	0	0	0
7	Actual Ending Inventory	CALC	2,347,542	1,005,500	0	0	0	0	0

Terminals located in states other than SC are not required to provide inventory information. Only SC Disbursement information for Line 4 is required.



L-2099

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SCHEDULE 15-A
TERMINAL OPERATOR SCHEDULE OF RECEIPTS

TE TE	RMIN	IAL OPERATOR	RSCHEDU	ILE OF RECE	IPTS	4187	
	FE	IN		Terminal Cod	le	Month/Year 06/2016	
c	7	77333888		T57SC2075			
07 nents 13 line 14 thanol (100%) 16	72 Dyec 30 Jet F 42 Kero 67 Low	Kerosene iuel sene Sulfur Undyed Diesel f	B00 D00 Fuel B01-B99	Undyed Biodiese Dyed Biodiesel (((100%) 100%) 09	99 Dyed Biodiesel Blend (% 92 Other/Substitute Fuel ()	
2 Carrier FEIN	3 Mode	4 Position Holder	5 Position FEIN	6 Date Received	7 Document Number	8 Net Gallons	
111222555	PL	Bob Gas	123456789	06/05/2016	16081781	420,00	
111222555	PL	Bob Gas	123456789	06/21/2016	16082154	1,600,00	
	0 Pi 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	PRODUCT 072 Dyect nents 130 Jet F line 130 Jet F line 2 3 Carrier FEIN Mode 111222555 PL	FEIN 777333888 PRODUCT TYPE (FEIN 777333888 PRODUCT TYPE (FEIN Terminal Coc	FEIN Terminal Code T57SC2075 T57SC	

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SCHEDULE 15-A
TERMINAL OPERATOR SCHEDULE OF RECEIPTS L-2099 4187 Terminal Name FEIN Terminal Code Month/Year Freedom Oil Company Inc 777333888 T57SC2075 06/2016 PRODUCT TYPE (_ 072 Dyed Kerosene 130 Jet Fuel 065 Gasoline 122 Blend Components 125 Aviation Gasoline E00 Fuel Grade Ethanol (100%) Blend (% _____ 092 Other/Substitute E01-E99 Gasohol (% 2 Carrier 4 Position 5 Position 6 Date 7 Document 8 Net 1 Carrier Name FEIN Mode Holder FEIN Number Gallons Received Sleepy Oil 111222555 PL Bob Gas 123456789 06/21/2016 16082154 305,000 Sleepy Oil 111222555 123456789 06/21/2016 16082154 502,000 Bob Gas



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

L-2100

SCHEDULE 15-B TERMINAL OPERATOR SCHEDULE OF DISBURSEMENT

	TERM	MINAL (DEEK	A TOR SCHEDU	ILE OF DISE	URSEME	NI	410	
Terminal Name					Terminal	Code		Month/Year	
Freedom Oil Company Inc					T57	SC2075	06/2016		
ine Components Grade Ethanol (100% nol (%) on Gasoline	130 Jet Fue B00 (100%)) D00 (100%) 142 Keroser	Undyed Dyed Bio	Biodies	el 226 High Sulfur	Dyed Diesel F	uel uel D01-D	Blend (% 99 Dyed Bio Blend (%	diesel	
1 Carrier Name	2 Carrier FEIN	3 Mode	4 Dest State	5 Supplier	6 Supplier FEIN	7 Date Shipped	8 Document Number	9 Net Gallons	10 Gross Gallons
ROLEUM	111444555	555 J	sc	Bob Gas	123456789	06/16/2016	16081984	8.620	8,600
ROLEUM	111444555	J	NC	Bob Gas	123456789	06/16/2016	16081992	8,575	8,60
RAINY DAY PETROLEUM			NC	Bob Gas	123456789	06/16/2016	16081992	8,610	8,60
RAINY DAY PETROLEUM			NC	Bob Gas	123456789	06/16/2016	16081992	8,705	8,70
ROLEUM	111444555	J	NC	Bob Gas	123456789	06/16/2016	16081992	9.108	9.10
ROLEUM	111444555	3	sc	Bob Gas	123456789	06/16/2016	16081992	8,501	8,50
	mpany Inc ne Components Components Frade Ethanol (100% nol (%) on Gasoline 1 carrier Name ROLEUM ROLEUM ROLEUM ROLEUM	FEIN 77 77 77 77 77 77 77	FEIN 777333888 PRODUCT TYPE (130 Jet Fuel B00 (100%) Undyed Grade Ethanol (100%) D00 (100%) Dyed Bid (100%) Dyed Kerosene 1	FEIN 777333888 PRODUCT TYPE (065 130 Jet Fuel B00 (100%) Undyed Biodiese 142 Kerosene 072 Dyed Kerosene 142 Kerosene 142 Kerosene 142 Kerosene 143 Jest Fuel Dest 144 Kerosene 145 Jest Dest 145 Jest Dest 146 Jest Dest Des	FEIN	FEIN	FEIN Terminal Code T575C2075 T77333888 T575C2075 T77333888 T575C2075 T575C	FEIN Terminal Code T57SC2075 T57SC	FEIN Terminal Code Month/Year Terminal Code Terminal

TRANSPORTER TEST SCENARIO 1 SLEEPY OIL

L-2176 - Motor Fuel Transporter Monthly Report with Schedules

STATE OF SOUTH CAROLINA

	ARTMENT OF REVENUE RANSPORTER MONTH		RETURN	L-2176
NAME AND ADDRESS			10	Office Use Only
Sleepy Oil 123 Wake Up Rd				
Columbia, 29123			371000746	License Number
			071000740	FEIN
			111222555	5
			08/2016	Month/Year
			00/2016	34-2103
G	allon Information			34-2103
Total of all deliveries of fuels from a point inside South C South Carolina (Schedule 14A)		•		8,905
Total of all deliveries of fuels from a point outside South South Carolina (Schedule 14B)	2	•		56,773
 Total of all deliveries of fuels between two points in S 14C) 	South Carolina (Schedule 3	•		8,709
4. TOTAL GALLONS OF MOTOR FUEL TRANSPORTED	(Add Lines 1, 2 and 3) 4			74,387
CE	RTIFICATION			
Name of Contact Person:	-	Phone	Number:	
Signature and Title:			Date:09	/09/2016
I certify that to the best of my knowledge,	this return is accurate and com	plete.		
Email Address:				

Returns are due by the 22nd of the Next Month

Motor Fuel Transporter Schedule of Deliveries L-2185 South Carolina Department of Revenue 4340 Transporter/Carrier Name License Number Month/Year Schedule Type: 14A Product Type: 065 371000746 08/2016 Sleepy Oil SCHEDULE TYPE (CIRCLE ONE) PRODUCT TYPE (CIRCLE ONE AND ENTER % WHEN APPLICABLE) Mode 065 Gasoline 122 Blend Components 125 Aviation Gasoline E00 Fuel Grade Ethanol (100%) E01-E99 Gasohol (% Schedule 14A - Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina Schedule 14B - Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina Schedule 14C - Total of all deliveries of fuels between two points in South Carolina | D00 Dyed Blodlesel (100%) | D00 Dyed Blodlesel (100%) | D00 Dyed Blodlesel (100%) | D01-B99 | Undyed Blodlesel | D01-B99 Dyed Blodlesel | D01-D99 Dyed Blodlesel | D01-D9 J = Truck R = Rail B = Barge PL = Pipeline S = Ship BA = Book Adjustment ST = Stock Transfer Person Hiring the Carrier Delivered To: Company Name Company FEIN Seller Name Seller FEIN (5) Mode (7) Name Address FEIN RAINY DAY PETROL 111444555 BOB GAS 123456789 SC BOB GAS ,NC 234567898/11/201 3016887 4.999 4,948 RAINY DAY PETROL 111444555 BOB GAS 123456789 SC BOB GAS ,NC 234567898/26/201 302802 3,998 3,957 8,997 8,905 TOTAL

Appendices L-2185 Motor Fuel Transporter Schedule of Deliveries South Carolina Department of Revenue 4340 Transporter/Carrier Name License Number Month/Year Schedule Type : 14B Sleepy Oil 371000746 08/2016 Product Type: 065 SCHEDULE TYPE (CIRCLE ONE) PRODUCT TYPE (CIRCLE ONE AND ENTER % WHEN APPLICABLE) Mode J = Truck R = Rail B = Barge PL = Pipeline S = Ship BA = Book Adjustment ST = Stock Transfer Schedule 14A - Total of all deliveries of fuels from a point Inside South Carolina to a point outside South Carolina Schedule 14B - Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina Schedule 14C - Total of all deliveries of fuels between two points in South Carolina Person Hiring the Carrier Delivered To: (12) Gross Gallons Documen Company Name Company FEIN Seller Name FEIN Seller FEIN Address RAINY DAY PETROL 111444555 BOB GAS 123456789 J NC FREEDOM OIL sc 7733388 18/05/201 301319 8,408 RAINY DAY PETROL 111444555 BOB GAS 123456789 J NC BOB GAS sc 23456789 18/09/201 301533 2,549 2,549 111444555 234567898/09/201 301533 5.950 RAINY DAY PETROL BOB GAS 123456789 J NC BOB GAS sc 5.950 RAINY DAY PETROL 111444555 BOB GAS 123456789 NC BOB GAS ,sc 234567898/11/201 301687 3,001 2,960 RAINY DAY PETROL 111444555 BOB GAS 123456789 NC FREEDOM OIL sc 77333888 08/17/201 302080 8,509 8,414 RAINY DAY PETROL 111444555 BOB GAS 123456789 J NC BOB GAS sc 23456789 08/26/201 302802 3,801 3,749

FREEDOM OIL

sc

RAINY DAY PETROL

111444555

BOB GAS

123456789

NÇ

L-2185 Motor Fuel Transporter Schedule of Deliveries South Carolina Department of Revenue 4340 Transporter/Carrier Name Month/Year License Number Schedule Type: 14B 371000746 08/2016 Product Type: Sleepy Oil SCHEDULE TYPE (CIRCLE ONE) PRODUCT TYPE (CIRCLE ONE AND ENTER % WHEN APPLICABLE) Mode Schedule 14A - Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina Schedule 14B - Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina Schedule 14C - Total of all deliveries of fuels between two points in South Carolina 065 Gasoline 122 Blend Components 125 Aviation Gasoline E00 Fuel Grade Ethanol (100%) E01-E99 Gasohol (% J = Truck R = Rail B = Barge PL = Pipeline S = Sing BA = Book Adjustment ST = Stock Transfer Person Hiring the Carrier Delivered To: (11) Documer Number Company Name Company FEIN Seller Name Seller FEIN (5) Mode (7) Name FEIN RAINY DAY PETROL 111444555 BOB GAS 123456789 NC BOB GAS sc 2345678 8/18/20 302141 7.504 7,428 TOTAL 7,504 7,428

L-2185 Motor Fuel Transporter Schedule of Deliveries South Carolina Department of Revenue 4340 Month/Year Transporter/Carrier Name License Number Schedule Type : 14B 371000746 08/2016 Product Type : Sleepy Oil SCHEDULE TYPE (CIRCLE ONE) PRODUCT TYPE (CIRCLE ONE AND ENTER % WHEN APPLICABLE) 065 Gasoline 122 Blend Components 125 Aviation Gasoline E00 Fuel Grade Ethanol (100%) E01-E99 Gasohol (% Schedule 14A - Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina Schedule 14B - Total of all deliveries of fuels from a point J = Truck R = Rail B = Barge PIL = Pippeline S = Ship BA = Book Adjustment ST = Stock Transfer outside South Carolina to a point inside South Carolina Schedule 14C - Total of all deliveries of fuels between two points in South Carolina Person Hiring the Carrier Delivered To: (11) Document Number (12) Gross Gallons (13) Net Gallon Company Name Company FEIN Seller Name Seller FEIN (6) Origin Address FEIN RAINY DAY PETROL 111444555 BOB GAS 123456789 NC BOB GAS .sc 234567898/11/201 301687 4,948 4,999 RAINY DAY PETROL 111444555 BOB GAS 123456789 J NC BOB GAS SC 234567898/26/201 3,957 302802 3,998 8,997 8,905 TOTAL

Motor Fuel Transporter Schedule of Deliveries L-2185 South Carolina Department of Revenue 4340 Transporter/Carrier Name License Number Month/Year Schedule Type: 140 371000745 Product Type: Sleepy Oil 08/2016 SCHEDULE TYPE (CIRCLE ONE) SCHEDULE TYPE (CIRCLE ONE) Schedule 14A - Total of all deliveries of fuels from a point inside South Carolina to a point outside South Carolina Schedule 14B - Total of all deliveries of fuels from a point outside South Carolina to a point inside South Carolina Schedule 14C - Total of all deliveries of fuels between two souths in South Carolina 065 Gasoline 122 Blend Components 125 Aviation Gasoline E00 Fuel Grade Ethanol (100%) E01-E99 Gasohol (% J = Truck R = Rail B = Barge PL = Pipeline S = Ship BA = Book Adjustment ST = Stock Transfer points in South Carolina Person Hiring the Carrier Delivered To: (11) Documen Number (10) Date Delivered (13) Net Gallon Company Name Company FEIN Seller FEIN Address FEIN RAINY DAY PETROL 111444555 BOB GAS 123456789 sc BOB GAS sc 2345678 8/12/20 458966 4,001 3,960 RAINY DAY PETRO 111444555 BOB GAS 123456789 J SC BOB GAS sc 2345678 8/26/201 302802 4.801 4.749 TOTAL 8,802 8,709



CERTIFIED ELECTRONIC DATA INTERCHANGE (EDI) SOFTWARE VENDORS

The following EDI software vendors are certified by the SCDOR for Motor Fuel filers:

SOFTWARE VENDORS NAME/ADDRESS	CONTACT	TELEPHONE	EMAIL ADDRESS
ADD Systems 6 Laurel Drive Flanders, NJ 07836	Rebecca Webber	973-584-4026 ext. 3212	webberr@addsys.com
AKORE Software 27212 S. Glenrose Rd San Antonio, TX 78260	Customer Support	877-752-5673	support@akore.com
Avalara 100 Ravine Lane NE Ste. 220 Bainbridge Island,WA 98110	Excise Support	877-780-4848	support@avalara.com
FACTOR 3030 NW Expressway Ste. 1500 Oklahoma City, OK 73112	Customer Support	877-854-7888	css@factor.com
FireStream Worldwide 18336 Edison Ave Chesterfield, MO 63005	Curt Hummel	636-778-2714	accounting@firestream.com
HuskerOil.com 7100 W. MacDougall St Sioux Falls, SD 57106	Clay B. Meyer	605-940-4679	clay@huskeroil.com
IGen 340 N Broadway St, Ste. 260 Green Bay, WI 54303	Customer Support	888-998-4436	support@igentax.com
iRely LLC 4242 Flagstaff Cove Fort Wayne, IN 46815	Abhilash Aravindan	800-433-5724	MotorFuelTax@iRely.com
Red River Software 2311 45th St SW, Ste. B Fargo, ND 58104-8613	Adam Wood	800-397-0780	awood@redriversoftware.com