



## Miscellaneous Motor Fuel Monthly Return | L-2123

Revised 3/31/2020

File online at [MyDORWAY.dor.sc.gov](https://MyDORWAY.dor.sc.gov)

Taxpayers are required to file and pay Motor Fuel Returns electronically. File and pay on [MyDORWAY.dor.sc.gov](https://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, a penalty of \$5,000 per filing period will apply. This electronic mandate went into effect March 1, 2019.

This document provides general information about the Miscellaneous Motor Fuel Monthly Return.

### WHO NEEDS TO FILE

- End users and retail sellers of Federally-Exempt Dyed Diesel, Kerosene, Liquefied Petroleum Gas, Compressed Natural Gas, Liquefied Natural Gas, Biodiesel (clear and dyed), Biodiesel Blends (clear and dyed) and all other Motor Fuel products not covered.

### WHEN TO FILE

- **Due date:** The Miscellaneous Motor Fuel Monthly Return and payment are due by the 22<sup>nd</sup> day of the month following each filing period. (For example, your January return is due by February 22.)
- You must file a Miscellaneous Motor Fuel Monthly Return even if you have no tax liability for the month.

### WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your Motor Fuel License Number and Federal Employer ID Number (FEIN)
- Then number of gallons of Federally-Exempt Dyed Diesel, Kerosene, Liquefied Petroleum Gas, Compressed Natural Gas, Liquefied Natural Gas, Biodiesel (clear and dyed), Biodiesel Blends (clear and dyed), and all other Motor Fuel products not covered, which are used in highway vehicles or sold for use in highway vehicles.

### SPECIAL INSTRUCTIONS

- For Liquefied Petroleum Gas, multiply the gallons used and sold by 0.73 to determine gallons subject to Motor Fuel User Fee.
- For Compressed Natural Gas, 1 gallon equals 126.67 cubic feet or 5.66 pounds.
- For Liquefied Natural Gas, 1 gallon equals 6.06 pounds.

### TAX RATES

- \$0.0025 Inspection Fee      • \$0.005 Environmental Impact Fee
- Motor Fuel User Fees and effective dates

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

### QUESTIONS? WE'RE HERE TO HELP

- [MotorFuelTax@dor.sc.gov](mailto:MotorFuelTax@dor.sc.gov)
- 803-896-1990
- Find tutorials and instructions for using MyDORWAY at [dor.sc.gov/MyDORWAY](https://dor.sc.gov/MyDORWAY).