

# APPLICATION FOR RENEWABLE FUELS PROPERTY CREDITS

(For renewable fuels equipment)  
Under Code Section 12-6-3610

Name as Shown on Tax Return	Fed EI No.
Mailing Address	Contact Person
STREET	Contact Person's Title
CITY COUNTY STATE ZIP	Telephone Number
Physical Address	( )
STREET	Fax Number
CITY COUNTY STATE ZIP	( )
	Email

## Facility for Production of Renewable Fuel:

1. What month and year was the property placed in service?  
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2. What was the nameplate capacity of the facility during the month and year the facility began to produce qualified ethanol and/or biodiesel (list in gallons)?  
\_\_\_\_\_
3. Give a description of the project including:
  - duration the equipment is expected to be used at the facility
  - name and location of company installing the equipment
  - name and location(s) where the equipment will be installed
  - type of fuels to be produced and where the fuels will be utilized and/or sold

Be as specific as possible and attach additional pages if necessary.

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4. List all costs incurred by the taxpayer to construct and place in service a commercial biodiesel and/or ethanol facility including the costs to construct or renovate a building, equip the facility, including the intermediate steps such as milling, crushing, and handling of feedstock, and the distillation and manufacturing of the final product. Include:
  - name, type, and cost of the equipment;

- manufacturer of equipment;
- length of warranty for equipment (if applicable);
- what state or country the equipment was purchased from;
- all costs associated with building construction and renovation;
- cost for labor and installation; and
- other relevant costs (if applicable).

Be as specific as possible and attach additional pages if necessary.

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**Property Used for Distribution or Dispensing Renewable Fuel:**

1. Check all applicable types of renewable fuel dispensing and/or distributing equipment installed between January 1, 2018 to December 31, 2018 at a new or existing commercial fuel distribution or dispensing facility:
  - E70 or greater blend
  - Pure ethanol for purposes of blending with gasoline
  - Pure biodiesel for purposes of blending with diesel

2. What month and year was the qualified ethanol and/or biodiesel equipment installed? If multiple dates, please list along with associated equipment.

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3. Has the facility applied for and/or received the renewable fuels tax credit under S.C. Code 12-6-3610 in prior tax years? If yes, please list the tax years and the amount of the credit received.

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4. Give a description of the project including:
  - duration the equipment is expected to be used at the facility;
  - name and location of company installing the equipment;
  - name and location(s) where the equipment will be installed; and
  - type of fuels to be distributed or dispensed and where the fuels will be utilized and/or sold.

Be as specific as possible and attach additional pages if necessary.

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5. List all costs incurred by the taxpayer to purchase, construct and install the property. Eligible property includes pumps, storage tanks, and related equipment that is directly and exclusively used for distribution, dispensing or storing renewable fuel. Include:

- name, type, and cost of the equipment;
- manufacturer of equipment;
- length of warranty for equipment (if applicable);
- what state or country the equipment was purchased from;



For this credit, “renewable fuel” means liquid nonpetroleum-based fuels that may be placed in motor vehicle fuel tanks and used as a fuel in a highway vehicle. It includes all forms of fuel commonly or commercially known or sold as biodiesel and ethanol.

**Property Used for Distribution or Dispensing Renewable Fuel**

The amount of credit for purchasing or constructing and installing and placing in service in this State property that is used for distribution or dispensing renewable fuel at a new or existing commercial fuel distribution or dispensing facility is 25% of the cost to the taxpayer of purchasing, constructing and installing the property.

Eligible property includes pumps, storage tanks, and related equipment that is directly and exclusively used for distribution, dispensing or storing renewable fuel. Qualifying equipment used to store, distribute or dispense renewable fuel must be labeled for this purpose and clearly identified as associated with renewable fuel.

The credit must be taken in 3 equal annual installments beginning with the tax year in which the property is placed in service. In any of the 3 years, if property directly and exclusively used for distributing, dispensing or storing renewable fuel is disposed of or taken out of service and not replaced, the credit expires and the taxpayer may not use any remaining installment of the credit. An installment of credit may be carried forward for 10 years.

For this credit, “renewable fuel” means E70 or greater ethanol fuel dispensed at the retail level for use in motor vehicles and pure ethanol or biodiesel fuel dispensed by a distributor or facility that blends these nonpetroleum liquids with gasoline fuel or diesel fuel for use in motor vehicles.

Attach the State Energy Office letter of certification or keep with your tax records if filing electronically.

*The State Energy Office reserves the right to request more information from the taxpayer if deemed necessary.*