

# APPLICATION FOR RENEWABLE FUELS PROPERTY CREDITS

## 2022

(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:

Fax Number

STREET

Email

CITY COUNTY STATE ZIP

### 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)?

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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.

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
- other relevant costs (if applicable)

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

**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, 2021 and December 31, 2021 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.

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
- 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.

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
- cost for labor and installation
- other relevant costs (if applicable)

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

For assistance with this form, contact the Energy Office at (803) 737-0800.

**Under penalty of perjury, I certify that all equipment is for new production or distribution, labeled for that purpose, and used exclusively for that purpose, per SC Code of Law Section 12-6-3610. I also certify that any tax credits applied for or received for this facility have been listed in the application and the applicant will notify the Energy Office if the equipment is taken out of service. Please note that this certification is subject to verification by an audit.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Officer (or other appropriate official)

**Mail To: Office of Regulatory Staff  
Energy Office  
1401 Main St, Ste 900  
Columbia, SC 29201**

\_\_\_\_\_  
Print Officer's Name

\_\_\_\_\_  
Title

**NOTE:** All claims generated between January 1, 2022 and December 31, 2022 must be received by **January 31, 2023**. The Energy Office will send the Department of Revenue the maximum amount the taxpayer may claim. The Energy Office will then notify each taxpayer of the maximum amount of credit allowed. Any unused part of the actual credit amount can be carried forward for up to 10 years.

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**General Information**

NOTE: Code section 12-6-3610 providing these credits was amended effective May 29, 2008. The deadline by which to place the property or facility in service was further amended and extended by 2021 Budget Proviso section 109.15 and 2022 Budget Proviso section 109.13.

For property and facilities placed in service after 2006 and before 2023, Code section 12-6-3610 provides corporate or individual income tax credits to taxpayers that:

- (A) purchase or construct and install and place 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; or
- (B) construct and place in service in this State a commercial facility for the production of renewable fuel.

**Facility for Production of Renewable Fuel**

The amount of credit for constructing and placing in service in this State a commercial facility for the production of renewable fuel is 25% of the cost to the taxpayer of constructing or renovating a building and equipping the facility for the purpose of producing renewable fuel. Production of renewable fuel includes intermediate steps such as milling, crushing and handling of feedstock and the distillation and manufacturing of the final product.

A taxpayer may not claim this credit and also claim either the TC-8 Corporate Headquarters Credit or the TC-22 Certified Historic Structure Credit with respect to the same costs of constructing and installing a facility. The credit must be taken in 7 equal annual installments beginning with the tax year in which the facility is placed in service. In any of the 7 years, if the facility is disposed of or taken out of service, the credit expires and the taxpayer may not use any remaining installment of the credit. An installment may be carried forward for 10 years.

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

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