



ETC-40 Ethanol or Biodiesel Production Credit

Section 12-6-3600, SC Code of Laws

Tax Credit for Ethanol and Biodiesel Production

Required Documents

NEW FACILITY AND EXISTING FACILITY, NEW APPLICANT

- Completed application
- Proof of nameplate design capacity (e.g., certification from manufacturer—including model number, if applicable, or certification by a Professional Engineer (P.E.)).
- Proof of production of ethanol or biodiesel being claimed (e.g., official internal business ledger, invoices (if applicable), motor fuel tax receipts (if applicable), meter readings, or photos of dispensing equipment indication amounts dispensed).
- Photo(s) of equipment

EXPANSION OF THE CAPACITY OF AN EXISTING FACILITY

- Completed application
- Proof of **original** nameplate design capacity (e.g., certification from manufacturer—including model number, if applicable, or certification by a Professional Engineer (P.E.)).
- Proof of **expanded** nameplate design capacity (e.g., certification from manufacturer—including model number, if applicable, or certification by a Professional Engineer (P.E.)).
- Verification that production is excess of twelve times the three-month average during any 12-month period after January 1, 2017.
- Proof of production of ethanol or biodiesel being claimed (e.g., official internal business ledger, invoices (if applicable), motor fuel tax receipts (if applicable), meter readings, or photos of dispensing equipment indication amounts dispensed).
- Photo(s) of equipment

For more information, visit ENERGY.SC.GOV.