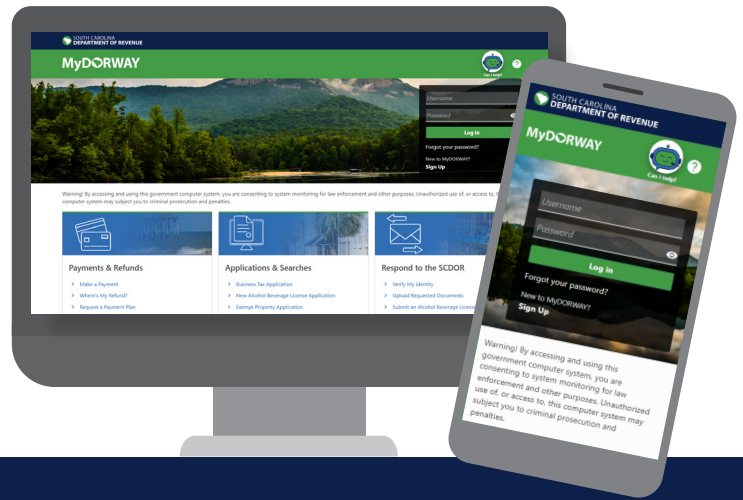


# Application for Motor Fuel User Fee Refund on Diesel Fuel Used in Non-Highway Equipment and Instructions

## APPLY FOR YOUR MOTOR FUEL REFUND ON MyDORWAY!

- Review our Business Tax Application help page before you get started: [dor.sc.gov/registration](http://dor.sc.gov/registration)
- Check out the L-2140, available at [dor.sc.gov/tax/motor-fuel/forms](http://dor.sc.gov/tax/motor-fuel/forms), for more information on the Motor Fuel Refund application process.
- Ensure that you have a recent Letter ID to use in the registration process. Contact the SCDOR to request an updated Letter ID – [MotorFuel@dor.sc.gov](mailto:MotorFuel@dor.sc.gov).
- Confirm the **Type of Ownership** listed on your registration with the IRS.



# Manage your tax accounts online for FREE!

# MyDORWAY

## Fast. Easy. Secure.

### One-stop shop!

Manage your tax accounts all in one place

- Review your payment history
- Immediate access to correspondence
- Easily update your account information
- View your past returns and application submissions

+ more!

### Why MyDORWAY?

- Access your account 24/7
- Make ACH debit or credit card payments, **with no convenience fees**
- Receive immediate confirmation for transactions
- Reduce errors with automatic calculations
- Control who has access to your tax accounts
- Always know you're using the most up-to-date forms

Ready to sign up for MyDORWAY?

Visit [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov) to get started.

You must have an SCDOR-issued Letter ID to register for a Motor Fuel Refund account.

Tutorials are available at [dor.sc.gov/MyDORWAY](http://dor.sc.gov/MyDORWAY)

Want more information about Motor Fuel Taxes? Visit [dor.sc.gov/tax/motor-fuel](http://dor.sc.gov/tax/motor-fuel)



# Application for Motor Fuel User Fee Refund on Diesel Fuel Used in Non-Highway Equipment | L-325

Revised 2/5/2024

Apply for a refund online at [MyDORWAY.dor.sc.gov](https://MyDORWAY.dor.sc.gov)

Taxpayers can apply online for a Motor Fuel Refund account. Once the account is created, taxpayers can apply for a refund of Motor Fuel Taxes using [MyDORWAY.dor.sc.gov](https://MyDORWAY.dor.sc.gov), our free online tax portal. Create a MyDORWAY account or log in to get started.

This document provides general information about **L-325, Application for Motor Fuel User Fee Refund on Diesel Fuel Used in Non-Highway Equipment**.

## WHO MAY APPLY FOR A REFUND

- Individuals who have purchased motor fuel that is exempt from the Motor Fuel User Fee and other applicable fees.

## REGISTERING TO APPLY FOR MOTOR FUEL REFUNDS ON MyDORWAY

- If you've never signed up for a MyDORWAY account, complete the Business Tax Application at [dor.sc.gov/register](https://dor.sc.gov/register). On the Tax Accounts screen, choose **Motor Fuel Refund** and any additional accounts you need to apply for.
- If you already use MyDORWAY to manage your other tax accounts, you can add a new Motor Fuel Refund account by logging in and selecting the **More** tab, then choosing **Business Tax Application**. On the Tax Accounts screen, choose **Motor Fuel Refund**.
- You can add existing tax accounts to your MyDORWAY account by logging in and selecting the **More** tab, then choosing **Request Account Access**.

## WHAT YOU WILL NEED TO APPLY FOR A REFUND

- Your Motor Fuel Refund Account Number or File Number
- Your Federal Employer ID Number (FEIN)
- Copies of invoices or receipts to verify purchases. In some cases, a spreadsheet can be submitted that includes the required information.
  - Contact the SCDOR at [MotorFuelTax@dor.sc.gov](mailto:MotorFuelTax@dor.sc.gov) to verify that your spreadsheet contains the correct information before you submit a spreadsheet instead of copies of invoices or receipts.

## HOW TO APPLY FOR A MOTOR FUEL REFUND ON MyDORWAY

- Log in to your MyDORWAY account and select the **Accounts** tab, then scroll to your Motor Fuel Refund account and click **More Account Options**.
- On the next screen, select **User Fee Refund Application –Non-Highway Equipment (L-325)** to get started.
- You are required to attach copies of invoices, receipts, or verified spreadsheets to the MyDORWAY refund application.

## WHEN TO APPLY

You must apply for refunds monthly, quarterly, or biannually based on when you purchased the fuel. See the Motor Fuel User Fee rate chart below for more information. The exception to this rule is the Tare Allowance Refund, which must be applied for quarterly.

Effective dates for Motor Fuel User Fee increase	Increase per Gallon (\$)
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
Starting July 1, 2022	0.28

### REFUND OPTIONS

If you apply for a refund on MyDORWAY, you have the option to select a direct deposit or paper check refund.

You have the option to request a paper copy of the L-325 by emailing [MotorFuelTax@dor.sc.gov](mailto:MotorFuelTax@dor.sc.gov). If you submit a paper application, a paper check is your only refund option. Allow 8 weeks for processing.

### SPECIAL INSTRUCTIONS

- If you need to create a Motor Fuel Refund account by submitting a paper copy instead of using MyDORWAY, email [MotorFuelTax@dor.sc.gov](mailto:MotorFuelTax@dor.sc.gov) to request a copy of the Motor Fuel Registration Form (L-2140).
- There is no provision in the law for an extension on a claim for refund. Your refund claim must be submitted within three years of the fuel purchase date.

### 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](http://dor.sc.gov/MyDORWAY).

Learn more about Motor Fuel Taxes at [dor.sc.gov/tax/motor-fuel](http://dor.sc.gov/tax/motor-fuel).

