



**South Carolina Biomass Energy Incentive Payment
Application**

Request for Fuel Incentive Should be Forwarded To:
SC Department of Revenue, Miscellaneous Tax Section
Biomass Energy Incentive
Post Office Box 125
Columbia, SC 29214

Phone: (803) 896-1970

Name of Taxpayer: _____

State Fiscal Year: _____

FEI/SSN: _____

File No.: _____

Mailing Address:

Street: _____

City: _____ State: _____ Zip Code: _____

Address of Facility:

Street: _____

City: _____ State: _____ Zip Code: _____

Phone Number: () _____

Amount of Incentive Payment Applied for:

(Total incentive payment requested may not exceed \$100,000)
(See page 2)

Conditions

- If you have a tax liability, your incentive payment check amount may be applied toward any amount due the Department of Revenue.
- A taxpayer qualifying for the incentive payment under this application may only receive one incentive payment based upon electricity or thermal energy produced for that particular year.
- Incentive payment may be applied for beginning July 1, 2009.

Definitions: *'Biomass resource'* means wood, wood waste, agricultural waste, animal waste, sewage, landfill gas, and other organic materials, not including fossil fuels.

Specify Type of Equipment Used (Make, Model, Year, Manufacturer, etc.) _____

Check Applicable Incentive Payment: (For energy produced by facility)
 Electricity Thermal Energy Note: If more than one facility qualifies for incentive payment, complete a separate Form L-2201 for each facility.

Check Type of Biomass Resource Used: (Check all that apply.)
 Wood Wood Waste Agricultural Waste Animal Waste
 Sewage Landfill Gas Other organic materials, not including fossil fuels. _____

Specify Quantity of Biomass Resource Used (In Mass or Volume Units) _____

Date of Service and First Production

Enter date the facility was placed in service: _____.

Enter date the facility first produced energy or electricity from biomass resources: _____.

Incentive Payment Information:

An incentive payment for production of electricity or energy from biomass resources is provided pursuant to subitems (a) and (b), beginning after June 30, 2008, and ending before July 1, 2018 as follows:

(a) One cent per kilowatt-hour (kwh) for electricity produced from biomass resources in a facility not using biomass resources before June 30, 2008, or facilities which produce at least twenty-five percent more electricity from biomass resources than the greatest three-year average before June 30, 2008, up to a maximum of one hundred thousand dollars per year per taxpayer for five years. The incentive payment is also applicable to electricity from a qualifying facility placed in service and first producing electricity on or after July 1, 2008. The incentive payment extends for five years, and ends on July 1, 2013, or five years from the date the facility was placed in service and first produced electricity. In no case shall the incentive payment apply after June 30, 2018.

(b) Thirty cents per therm (100,000 Btu) for energy produced from biomass resources in a facility not using biomass resources before June 30, 2008, or facilities which utilize at least twenty-five percent more energy from biomass resources than the greatest three-year average before June 30, 2008, up to a maximum of one hundred thousand dollars per year per taxpayer for five years. The incentive payment is also applicable to energy from a qualifying facility placed in service and first producing energy on or after July 1, 2008. The incentive payment extends for five years, and ends on July 1, 2013, or five years from the date the facility was placed in service and first produced energy. In no case shall the incentive payment apply after June 30, 2018. The incentive payment for the production of electricity or thermal energy may not be claimed for both electricity and energy produced from the same biomass resource.

If your incentive payment request is subject to the 25% requirement under subitem (a) or (b) above, complete Section 1 or 2 below. If your request is not subject to the 25% requirement, complete Schedule A.

Section 1: Electricity Production Incentive Payment - multiply the kilowatt-hour from the greatest three year average by 1.25. Your facility must produce at least this amount in order to qualify to receive an incentive payment.

$$\underline{\hspace{10em}} \times 1.25 = \underline{\hspace{10em}}$$

Kilowatt-hour Produced **Amount**

- If kilowatt-hour produced from biomass resources (BR) is at least this amount, complete Schedule A.
- If kilowatt-hour produced from biomass resources (BR) is less than this amount, taxpayer does not qualify to receive incentive payment.

Section 2: Thermal Energy Production Incentive Payment - multiply the therms from the greatest three year average by 1.25. Your facility must produce at least this amount in order to qualify to receive an incentive payment.

$$\underline{\hspace{10em}} \times 1.25 = \underline{\hspace{10em}}$$

Therms Produced and Utilized **Amount**

- If therms produced from biomass resources (BR) is at least this amount, complete Schedule A.
- If therms produced from biomass resources (BR) is less than this amount, taxpayer does not qualify to receive incentive payment.

Schedule A - Energy Incentive Payment Chart

Type of Energy Production	Column A Amount of Energy Produced	Column B Rate of Incentive Payment	Column C Incentive Payment Due (Column A x B)
(1) Electricity (kilowatt-hour)		x .01	
(2) Thermal Energy (therms)		x .30	
(3) Total (Line 1 + 2)			

Total Cannot Exceed \$100,000 - Place amount on page 1

I hereby certify that the information contained in this report (application and all attachments) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Note: Documentation must be maintained for all information reported on this application and is subject to audit. When signing this form, it is important that the information is correct and complete. To willfully furnish a false or fraudulent statement to the Department is a misdemeanor.

Print name: _____ Signature: _____

Title: _____ Date: _____

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.