

APPLICATION FOR ETHANOL OR BIODIESEL PRODUCTION CREDIT

SC SCH. ETC-40 | SC Code Section 12-6-3600



ENERGY OFFICE

PART A: General Information (All Applicants)

PART D: Expansion of the Capacity of an Existing Facility

PART B: New Facility

PART E: Request, Certify, and Sign (All Applicants)

PART C: Existing Facility, First-Time Applicant

GENERAL INFORMATION

PART A: GENERAL INFORMATION

TO BE COMPLETED BY ALL APPLICANTS

Contact Name	Contact Title	Company Name (as shown on tax return)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Mailing Address	Physical Address of Facility	
<input type="text"/>	<input type="text"/>	
City	State	Zip
<input type="text"/>	<input type="text"/>	<input type="text"/>
Phone Number (xxx) xxx-xxxx	E-Mail	Fax Number (xxx) xxx-xxxx
<input type="text"/>	<input type="text"/>	<input type="text"/>
		Federal Tax ID Number
		<input type="text"/>

PART B: NEW FACILITY

TO BE COMPLETED BY APPLICANTS ELIGIBLE UNDER NEW FACILITY

Month and Year Facility Began Production

List the month and year the facility began producing qualified ethanol and/or biodiesel. (Beginning no sooner than January 1, 2017). Please attach the certification of the facility by the design engineer documentation to the application.

Month	Year
<input type="text"/>	<input type="text"/>

Type(s) of Biofuel(s)

Check all applicable types of biofuels produced at the facility:

- | | |
|--|---|
| <input type="checkbox"/> Ethanol produced from corn | <input type="checkbox"/> Ethanol produced from a feedstock other than corn |
| <input type="checkbox"/> Biodiesel produced from soy oil | <input type="checkbox"/> Biodiesel produced from a feedstock other than soy oil |

Total Gallons

List the total gallons of qualified ethanol and biodiesel during production produced at the facility from any 12-month consecutive month period (beginning no sooner than January 1, 2017). **Applicant may claim qualified ethanol and biodiesel up to 36-months consecutively.** Please attach proof of production verification documentation to the application. Documentation could include SC Department of Revenue Form L-2195, "Motor fuels manufacturer monthly user fee and fee calculation".

(Please only fill out the period(s) you wish to claim. Leave remaining spaces blank if applicable.)

<input type="text"/>	to	<input type="text"/>		<input type="text"/>
Month/Year		Month/Year		TOTAL (gallons)
<input type="text"/>	to	<input type="text"/>		<input type="text"/>
Month/Year		Month/Year		TOTAL (gallons)
<input type="text"/>	to	<input type="text"/>		<input type="text"/>
Month/Year		Month/Year		TOTAL (gallons)

NOTE: Not more than 10 million gallons of ethanol or biodiesel during a 12-month consecutive month period can be claimed. Not more than 30 million gallons can be claimed during a 36-month consecutive month period.

PART C: EXISTING FACILITY, FIRST-TIME APPLICANT

TO BE COMPLETED APPLICANT ELIGIBLE UNDER NEW EXISTING FACILITY, FIRST-TIME APPLICANT

Has the facility been in ethanol or biodiesel production prior to January 1, 2017?

 Yes

 No

If yes, continue with this part of the application.

If no, please fill out Part B of the application.

Has the facility applied for and received the ethanol or biodiesel production tax credit under S.C. Code 12-6-3600 in prior to 2017?

 Yes

 No

If yes, this facility is ineligible to claim the tax credit.

If no, continue with this part of the application.

Type(s) of Biofuel(s)

Check all applicable types of biofuels produced at the facility:

 Ethanol produced from corn

 Ethanol produced from a feedstock other than corn

 Biodiesel produced from soy oil

 Biodiesel produced from a feedstock other than soy oil
Total Gallons

List the total gallons of qualified ethanol and biodiesel during production produced at the facility from any 12-month consecutive month period (beginning no sooner than January 1, 2017). **Applicant may claim qualified ethanol and biodiesel up to 36-months consecutively.** Please attach proof of production verification documentation to the application. Documentation could include SC Department of Revenue Form L-2195, "Motor fuels manufacturer monthly user fee and fee calculation".

(Please only fill out the period(s) you wish to claim. Leave remaining spaces blank if applicable.)

<input type="text"/>	to	<input type="text"/>	<input type="text"/>
<i>Month/Year</i>		<i>Month/Year</i>	<i>TOTAL (gallons)</i>
<input type="text"/>	to	<input type="text"/>	<input type="text"/>
<i>Month/Year</i>		<i>Month/Year</i>	<i>TOTAL (gallons)</i>
<input type="text"/>	to	<input type="text"/>	<input type="text"/>
<i>Month/Year</i>		<i>Month/Year</i>	<i>TOTAL (gallons)</i>

NOTE: Not more than 10 million gallons of ethanol or biodiesel during a 12-month consecutive month period can be claimed. Not more than 30 million gallons can be claimed during a 36-month consecutive month period.

PART D: EXPANSION OF THE CAPACITY OF AN EXISTING FACILITY

TO BE COMPLETED BY APPLICANT ELIGIBLE UNDER EXPANSION OF THE CAPACITY OF AN EXISTING FACILITY:

Month and Year Facility Began Production

List the month and year the facility began producing qualified ethanol and/or biodiesel (beginning no sooner than January 1, 2017). Please attach the certification of the facility by the design engineer documentation to the application.

Month Year

Expansion of Capacity

List the amount in gallons the capacity was expanded by.

Amount (gallons)

Type(s) of Biofuel(s)

Check all applicable types of biofuels produced at the facility:

 Ethanol produced from corn

 Ethanol produced from a feedstock other than corn

 Biodiesel produced from soy oil

 Biodiesel produced from a feedstock other than soy oil

Monthly Average

List the monthly average in gallons of the highest three months of ethanol or biodiesel production at this facility during the 2-year period immediately preceding certification of the expansion.

Monthly Average (gallons)

Total Gallons

List the total gallons of qualified ethanol and biodiesel during production produced at the facility from any 12-month consecutive month period (beginning no sooner than January 1, 2017). **Applicant may claim qualified ethanol and biodiesel up to 36-months consecutively.** Please attach proof of production verification documentation to the application. Documentation could include SC Department of Revenue Form L-2195, "Motor fuels manufacturer monthly user fee and fee calculation".

(Please only fill out the period(s) you wish to claim. Leave remaining spaces blank if applicable.)

<input type="text"/> <i>Month/Year</i>	to	<input type="text"/> <i>Month/Year</i>	<input type="text"/> <i>TOTAL (gallons)</i>
<input type="text"/> <i>Month/Year</i>	to	<input type="text"/> <i>Month/Year</i>	<input type="text"/> <i>TOTAL (gallons)</i>
<input type="text"/> <i>Month/Year</i>	to	<input type="text"/> <i>Month/Year</i>	<input type="text"/> <i>TOTAL (gallons)</i>

NOTE: Not more than 10 million gallons of ethanol or biodiesel during a 12-month consecutive month period can be claimed. Not more than 30 million gallons can be claimed during a 36-month consecutive month period.

PART E: REQUEST, CERTIFY, AND SIGN

TO BE COMPLETED BY ALL APPLICANTS

Per Section 12-6-3600, Subsection C (1) a qualifying facility can request a credit against the Corporate or Individual Income Tax in the amount of 7 ½ cents a gallon of ethanol or biodiesel. Please provide the requested dollar amount for the tax credit.

Requested Dollar Amount (\$)

By checking the following boxes, I certify;

- ethanol or biodiesel being claimed are not produced or sold for use in the production of distilled spirits.
- a site visit by the South Carolina State Energy Office for verification of application.

under penalty of perjury that the applicant qualifies for the credit per Section 12-6-3600— in particular, that they are a plant at which all fermentation, distillation, and dehydration takes place.

Signature of Applicant	Date
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Print Name of Applicant	Title
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*NOTE: To claim the maximum amount of credit to a taxpayer, each taxpayer must submit a request for credit to the State Energy Office by **January 31st** for all gallons claimed of qualifying fuel produced in the previous calendar year. The State Energy Office will send the Department of Revenue the maximum amount the taxpayer may claim, and The State Energy Office will then notify each taxpayer of the maximum amount of credit allowed by **March 1st**.*

Return completed form to:
 South Carolina Office of Regulatory Staff
 Attention: State Energy Office
 1401 Main Street, Suite 900
 Columbia, SC 29201

GENERAL INFORMATION

The Code section providing this credit was amended effective May 29, 2008. For tax years beginning after 2006 and before 2017, tax credit is no longer available per Subsection (A) & (B) of Section 12-6-3600.

However, Section 12-6-3600, Subsection (C) provides a corporate or individual income tax credit for an ethanol or biodiesel facility for new production, before denaturing, for a period not exceeding 36 months consecutively.

The credit is allowed only for ethanol or biodiesel produced at a plant in this State at which all fermentation, distillation and dehydration takes place. Credit is ineligible for ethanol or biodiesel produced or sold for use in the production of distilled spirits.

Not more than 10 million (10,000,000) gallons of ethanol or biodiesel produced annually at an ethanol or biodiesel facility is eligible for the credit. The credit only maybe claimed by a producer for the period(s) specified. Not more than 30 million (30,000,000) gallons of ethanol or biodiesel produced at an ethanol or biodiesel facility by the end of the 36-month period is eligible for the credit.

Credit will not be granted to the expanded facility, until the amount of twelve times the highest three months in the first 2 years of expansion, has been exceeded during any twelve-month period, beginning no sooner than January 1, 2017.

Attach the State Energy Office Letter or 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.

Definitions

"New Production" means a—

- (1) new facility,
- (2) facility which has not received credits before 2017,
- (3) or the expansion of the capacity of an existing facility* by at least two million gallons first placed into service after 2016

**For expansion of the capacity of an existing facility, "new production" means the annual ethanol or biodiesel production must exceed twelve times the average of the highest three months during the first 24-period the facility expanded its capacity.*