

Fuel Tax Bond Worksheet

The following worksheet is to assist you in determining your correct bond coverage. See Note below to determine amount of gallons to show on lines 1 through 6.

Note: Please use your **last six months of fuel distribution**. If you do not have actual gallonage figures for this time period, please estimate your volume.

- If you are a licensed motor fuel or special fuel supplier use **taxable distribution by fuel type**.
- If you are a licensed motor fuel or special fuel importer use **fuel imported into Washington state by fuel type**.
- If you are a licensed motor fuel or special fuel distributor use **purchases by fuel type**.
- If you are a licensed motor fuel or special fuel blender use **taxable distribution**.

1.	Month 1 gallons.		
2.	Month 2 gallons.		
3.	Month 3 gallons.		
4.	Month 4 gallons.		
5.	Month 5 gallons.		
6.	Month 6 gallons.		
7.	Total gallons for last six months.		
8.	Divide total gallons by 6 for monthly average.		
9.	Multiply monthly average gallons (<i>line 8</i>) by \$.36 per gallon.	\$	
10.	If you are a motor fuel supplier, importer, distributor or blender multiply the average monthly dollar amount (<i>line 9</i>) by 2. This is your bond amount.	\$	
11.	If you are a motor fuel exporter your bond amount is \$5,000.	\$	
12.	Total motor fuel bonds (<i>lines 10+11</i>). The minimum bond for all motor vehicle fuel licenses is \$5,000 with a maximum of \$100,000.	\$	
13.	If you are a special fuel supplier, importer, distributor or blender multiply the monthly dollar amount (<i>line 9</i>) by 3. This is your bond amount.	\$	
14.	If you are a special fuel exporter your bond amount is \$500.	\$	
15.	Total special fuel bonds (<i>line 13 + line 14</i>). The minimum bond for all special fuel licenses is \$500 with a maximum of \$100,000.	\$	

If you have questions regarding your bond requirements, please contact the Department of Licensing Distributor Unit at: (360) 664-1852.