

Fuel Tax Bond Worksheet

Complete this worksheet to determine your correct bond coverage. Use your last six months of fuel distribution to provide the gallon amounts for lines 1 through 6. If you do not have actual gallon figures for this time period, please estimate your volume.

If you are a motor fuel or special fuel licensed:

- **supplier**, use taxable distribution by fuel type.
- **importer**, use fuel imported into Washington State by fuel type.
- **distributor**, use purchases by fuel type.
- **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 the last six months.	
8.	Divide the total gallons by 6 for a monthly average.	
9.	Multiply the monthly average gallons (line 8) by \$.375 per gallon.	\$
10.	If you are a motor fuel supplier, importer, distributor, or blender, multiply the average monthly dollar amount (line 9) 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 (lines 10+11). 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 (line 9) 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 (line 13 + line 14). The minimum bond for all special fuel licenses is \$500 with a maximum of \$100,000.	\$

If you have questions about your bond requirements, please call our Distributor Unit at (360) 664-1852.