

Power Take-Off and Gasoline Power Pumping Credit Support Schedule

This form should be used to itemize and support the entries on the Motor Vehicle and Special Fuel Supplier, Blender, Importer, Dyed Diesel User tax returns and refund claim form. Use as many sheets as necessary to report all vehicles that qualify for PTO and gasoline power pumping credits. For power take-off, include only vehicles using a power take-off when direct measurement is not feasible per WAC 308-77-250 and WAC 308-72-660. Cement mixer and load compactor garbage trucks, as well as other licensed vehicles, must maintain records which show the total gallons of fuel used and the total miles traveled for each vehicle.

Company name _____ License number _____ Reporting period _____
For power take-off credits (kerosene, gasoline, nondyed diesel & dyed diesel) **Instructions for completion on page 2**

A	B	C	D	E	F	G	H	I
Equipment number	Vehicle type	Total miles	Total fuel	Average miles per gallon. Column C divided by column D	Washington taxable miles	Washington taxable gallons. Column F divided by column E	Credit factor (See instructions)	Creditable gallons Column G times column H
1							%	
2							%	
3							%	
4							%	
5							%	
6							%	
Total								

For gasoline power pumping credits

J	K	L	M	N	O	P
Equipment number	Ending meter	Beginning meter	Total gallons Column K minus column L	Product pumped	Credit allowed per 1,000 gallons	Creditable gallons Column M times column O
1						
2						
3						
Total						
Grand total (Total column I + column P)						

Contact name _____ Signature **X** _____
(Please print)

Telephone number _____ Date _____

Instructions For Completing Power Take-Off Section

- Column A: Enter each vehicle equipment number. If the vehicle has not been assigned an equipment number, enter the vehicle license plate number.
 Column B: Describe the type of vehicle; dump truck, cement mixer, load compactor or garbage truck, mobile crane, etc.
 Column C: Enter the total miles operated for each vehicle.
 Column D: Enter the total fuel placed into each vehicle.
 Column E: Divide the total miles (column C) by total fuel (column D). These are your average miles per gallon.
 Column F: Enter the total miles operated on Washington public highways during the reporting period.
 Column G: Divide Washington taxable miles (column F) by the average miles per gallon (column E). These are your taxable gallons consumed on Washington highways.
 Column H: Enter the percentage factor (from WAC 308-77-250) applicable to the type of vehicle indicated in column B.
 Column I: Multiply Washington taxable gallons (column G) by the Washington credit factor (column H) and enter the result here. Round the amount to the nearest gallon.

Instructions For Completing Gasoline Power Pumping Section (Gasoline, Heating Fuel, Nondyed Diesel, Dyed Diesel, Propane)

- Column J: Enter each vehicle equipment number. If the vehicle has not been assigned an equipment number, enter the vehicle license plate number.
 Column K: Enter the ending meter reading for the product pumped.
 Column L: Enter the beginning meter reading for the product pumped.
 Column M: Subtract the beginning meter reading (column L) from the ending meter reading (column K) for the total gallons of product pumped.
 Column N: Identify the type of product pumped; gasoline, heating fuel, nondyed diesel, dyed diesel, propane, etc.
 Column O: Credit allowance of 3/4 gallons per 1,000 gallons pumped.
 Column P: Enter the result of multiplying total gallons pumped (column M) by .00075. Round the amount to the nearest gallon.

GRAND TOTAL: Total Column I + Total Column P. Transfer Grand Total to the appropriate line on the front of the tax return.

NOTE: Mileage records must be kept by unit number on a daily basis.

Vehicles	Taxable Fuel	Vehicles	Taxable Fuel
Cement mixer truck	25%	Leaf truck	15%
Fire trucks (private)	25%	Lime spreader	15%
Load compactor garbage truck	25%	Pneumatic tank truck	15%
Mobile cranes	25%	Salt spreader on dump truck	15%
Sanitation trucks	25%	Seeder truck	15%
Sewer cleaning truck/jet vactor	25%	Semi-wrecker	15%
Super suckers	25%	Service truck with jack hammer/drill	15%
Line truck with digger/derrick or aerial lift	20%	Snow plow	15%
Log truck with self loader	20%	Spray truck	15%
Refrigeration trucks	20%	Tank transport	15%
Sweeper trucks (must be motor vehicle)	20%	Tank trucks	15%
Boom truck/block boom	15%	Truck with PTO hydraulic winch	15%
Bulk feed truck	15%	Wrecker	15%
Dump trailers	15%	Car carrier with hydraulic winch	10%
Dump trucks	15%	Carpet cleaning van	10%
Hot asphalt distribution truck	15%	Others	7.5%

When completed, mail to: Fuel Tax Section, Department of Licensing, PO Box 9228, Olympia WA 98507-9228. Phone number: (360) 664-1838.