

Heating Oil Insurance Fee Return

Mail return and payment to:
 DEPT. OF LICENSING
 FUEL TAX SECTION
 PO BOX 9228
 OLYMPIA, WA 98507-9228
 (360) 664-1852

ANNUAL REPORTING PERIOD Year: _____	FOR VALIDATION ONLY — 545-030-141-0001
Place an "X" in any boxes that apply { <input type="checkbox"/> No Operations <input type="checkbox"/> Name Change <input type="checkbox"/> Amended Return <input type="checkbox"/> Address Change	
Account #	VALIDATED POSTMARK DATE <input type="checkbox"/> Cancel License Effective Date ____/____/____
Heating Oil Distribution Gallons Sold For Heating (oil fired furnaces, heaters, boilers, etc.)	
1A Diesel	
1B Kerosene	
1C Stove Oil	
1D Other	
2 Total Heating Fuel Distributed (Total of line 1A through 1D)	TOTAL
Calculation of Amount Due	
3 Amount Due (Total heating fuel distributed on line 2 multiplied by 1.2¢ per gallon)	TOTAL
EFT Payment <input type="checkbox"/>	

PLEASE RETAIN A COPY OF THIS TAX RETURN FOR YOUR RECORDS

SIGNATURE REQUIRED I understand and agree to the record keeping requirements for this return. I certify under penalty of perjury that this return is true, correct, and complete to the best of my knowledge.	
Signature _____	Title _____
Print Name _____	Date _____ Phone () _____
Contact Name _____	Phone () _____

Instructions and General Information on reverse

The Department of Licensing has a policy of providing equal access to its services. If you need special accommodation, please call (360) 902-3600 or TTY (360) 664-8885.

Instructions

- **No operations this period:** If you had no activity during the reporting period, you must still file a return in order to avoid revocation.
- **Amended return:** A separate, amended tax return must be filed to make corrections to a previous tax reporting period's return. It should be completed as if you were re-filing the original tax return (showing the corrected amounts). It cannot be incorporated into the tax return due for the current reporting period.
- **Cancel license:** To cancel your license, place an "X" in the box and provide an effective date. The effective date must be the actual date you ceased business operations or the date you wish to surrender your license while continuing other business operations. Tax returns must be submitted for operations up to the effective date. If the date is not furnished, your license will not be canceled.

Line 1A through Line 1D

Enter the total gallons sold for heating purposes subject to the insurance fee (oil fired furnaces, heaters, boilers, etc.).

Line 2 Enter the total heating fuel distributed. This is the sum of Line 1A through 1D.

Line 3 Multiply the amount on Line 2 by 1.2¢ per gallon and enter the amount on Line 3. This is the amount of the heating oil insurance fee due for this period. Attach check payable to the Washington State Treasurer. Payments must be in United States funds. If you are transmitting taxes due by electronic funds transfer (EFT), please place an "X" in the EFT box. If this is an **amended** tax return, take the amount reflected on Line 3 and subtract all prior payments made toward **its** reporting period. This is the net amount due with this tax return.

General Information

- Returns must be filed annually. Payment of the net amount due the state (line 3) must accompany the return. If you sell special fuel for heating fuels, you must complete the Washington Heating Oil Insurance Fee Return.
- Tax returns are due on the twenty-fifth day of the month following the end of the reporting period. The postal service postmark on the mailing envelope is used as the day of return receipt.
- Your name, license number and address must appear on the tax return. You must notify the Fuel Tax Section if your address or business name changes. If the business is sold, a **new** application is required.
- For the purposes of this return, "**Heating Oil**" is defined as any petroleum product used for space heating in oil-fired furnaces, heaters, and boilers, including stove oil, diesel fuel, or kerosene. Petroleum products not considered heating oil are fuels used in motor vehicles, marine vessels, trains, buses, aircraft, or any off-highway equipment not used for space heating, or for industrial processing or the generation of electrical energy.
- Round all reported gallons to the nearest whole gallon. Convert liters to gallons at the rate of 3.785 liters per gallon.
- The person signing the tax return must be authorized by the company to do so.
- Information provided on this return may be disclosed to the Internal Revenue Service.

Records You Will Need:

Records must be kept for five (5) years for all Special Fuel received, sold, or distributed. These include invoices, bills of lading, and other documents as required by the department.