

# Motor Vehicle Fuel Blender Tax Return Instructions

## REQUIRED ATTACHMENTS:

- Fuel Tax Receipts Schedule (Form FT-441-846), fill one out for each schedule type and product code.
- Fuel Tax Disbursements Schedule (Form FT 441-841), fill one out for each schedule type and product code.

If applicable,

- Exemption Certificate for Sales to the United States Armed Forces or National Guard (FT-441-147)

*Computer generated forms will be accepted as long as the format is identical to ours.*

## Step 1:

- A. Enter reporting period year and month and your Motor Vehicle Fuel Blender license number.
- B. Place an "X" in each box that applies.

**No Operations:** You must file a tax return even if you had no activity for that reporting period. If you do not file monthly, your license will be revoked.

**Late Returns:** When filing a late return, you must include the penalty and interest.

**Amended Return:** Report changes for a previous tax period with an amended tax return. To report changes for a previous filing, use a new tax return. Mark "Amended Return" in Section B. Record any payments made with the original tax return on line 15 and continue filling out the return. Attach supporting documentation of changes with your Amended Return.

**Name Change:** Provide your current business name. If you just purchased or incorporated your business, a new application for license must be completed.

**New Address:** Provide physical and mailing addresses.

**Cancel License and Effective Date:** The effective date is the actual date you stopped business operations. Tax returns must be filed through this effective date and taxes paid on remaining inventory.

- C. **Name and Address:** Type or print your business name and address.

## Step 2: Go to the 2nd page of the tax return –

Round all reported fuel to the nearest whole gallon and convert liters to gallons at the rate of 3.785 liters per gallon. Do not use negative figures on the Receipt schedule or the Disbursement schedule.

### Inventory

List your beginning and ending inventory for motor vehicle fuel and ethanol.

### Receipts Schedule

The Receipts Schedule (Form FT-441-846) documents all fuel received and produced.

### Disbursement Schedule

The Disbursement Schedule (Form FT 441-841) records all tax exempt fuel sold and exported.

### Tax paid credit gallons

This information shows fuel where tax has already been collected.

### Motor Fuel allowance

All licensees except Motor Vehicle Exporters receive a .0031 credit on taxable motor vehicle fuel.

## Step 3: Return to the 1st page

**Line 1.** List your motor vehicle fuel physical inventory (this total will include both your motor vehicle fuel and your ethanol). This amount is the same as the ending inventory reported on your previous tax return. The inventory is for fuel in bulk storage located in Washington State.

**Line 2.** Enter your fuel received total from the Receipts Schedule on page 2 of the tax return below R5.

**Line 3.** List your motor vehicle fuel physical inventory. The amount is the number of gallons you have left on the last day of the month in bulk storage located in Washington State.

**Line 4.** Add line 1 and line 2, then subtract line 3. This is your total accountable gallons.

**Line 5.** Enter tax exempt gallons distributed. The total is on the Disbursement schedule on page 2 of the tax return below D11.

**Line 6.** Line 4 minus line 5. This is your taxable gallons. This amount will also be used in the Motor Fuel allowance Line 1 on the 2nd page.

**Line 7.** Record the amount listed on line 4 of the Tax paid

credit gallons on page 2.

**Line 8.** Record the amount listed on line 5 of the Motor Fuel allowance on page 2.

**Line 9.** Line 6 minus Line 7 minus Line 8. This is your net taxable or credit gallons total.

**Line 10.** The amount listed on line 9 will be multiplied by the tax rate. List this total on line 10.

**Line 11.** Taxes are due the 25th of the month following the reporting period. If you pay after the 25th, you owe a penalty. If the 25th lands on a weekend or state holiday you must pay on the next business day. To compute your penalty, multiply line 10 by 2% and enter this amount on line 11. See example on Line 13.

**Line 12.** Add line 10 to line 11.

**Line 13.** If you are paying after the first of the month, following the due date, you owe interest. Interest is 1% compounded monthly of the total amount due (including penalty). To get your total, multiply the amount owing each month by 1%. This is your compounded interest amount.

*Example: You owe \$100 and your payment is two months late, you incur a 2% penalty*

*$\$100 \times 2\% = \$102$  (penalty plus original payment)*

*$\$102 \times 1\% = \$103.02$  (original payment, penalty, and interest) for the first month;*

*$\$103.02 \times 1\% = \$104.05$  (first month penalty and interest plus the interest for the second month) total due.*

**Line 14.** Add line 12 to line 13, this is your total fuel tax amount.

**Line 15.** If you are filing an amended return, enter all payments you have made for this reporting period.

**Line 16.** If line 14 minus line 15 is greater than zero, this is the amount owed.

**Line 17.** If line 14 minus line 15 is less than zero, this is the refund amount.

## Signature required

Sign, date, include title, and phone number of the person authorized to sign the tax return.

## Payments

- Make checks payable to the Washington State Treasurer in United States funds.
- All payments of \$50,000 or greater must be made in electronic funds (EFT). If you are using this method, place an "X" in the EFT box and payment must be made on or before the 26th of the month. If the 26th falls on a weekend or legal holiday pay by the next business day.

## Credits

If line 17 on the tax return is listed as a credit of \$2,000 or more, include copies of Washington tax paid invoices (supporting Line R1) with the tax return. The Department may request copies of invoices to support refund claims for less than \$2,000. Original invoices must be kept for audit purposes.

## Mail information

Department of Licensing  
Fuel Tax Section  
PO Box 9048  
Olympia WA 98507-9048

## Questions

Contact us at (360) 664-1852

## Records

Records must be kept for five years for all motor vehicle fuel received, produced, sold, distributed, or used for own consumption. These include invoices, bills of lading, and other papers. Information may be disclosed to the Internal Revenue Service.