

Special Fuel Exporter 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.

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 Special Fuel Exporter 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 10 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.

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.

Dyed Special Fuel

Do not include rebranded fuel in this section. You will need both the Receipt Schedule (Form FT-441-846) and the Disbursement schedule (Form FT 441-841) to complete this section.

Step 3: Return to the 1st page

Line 1. Enter your non-dyed exported fuel received total from the Receipts schedule on page 2 of the tax return below R5.

Line 2. Enter tax exempt gallons distributed. The total is on the Disbursement schedule on page 2 of the tax return below D9.

Line 3. List your non-dyed tax paid purchases that is listed on the Receipts schedule on page 2 line R1.

Line 4. Line 1 minus line 2 minus line 3. This is your net taxable or credit gallons.

Line 5. The amount listed on line 4 will be multiplied by the tax rate. List this total on line 5.

Line 6. 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 5 by 10% and enter this amount on line 6. See example on Line 8.

Line 7. Add line 5 to line 6.

Line 8. 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 10% penalty
 $\$100 \times 10\% = \110 (penalty plus original payment)
 $\$110 \times 1\% = \111.10 (original payment, penalty, and interest) for the first month;
 $\$111.10 \times 1\% = \112.21 (first month penalty and interest plus the interest for the second month) total due.

Line 9. Add line 7 to line 8, this is your total fuel tax amount.

Line 10. If you are filing an amended return, enter all payments you have made for this reporting period.

Line 11. If line 9 minus line 10 is greater than zero, this is the amount owed.

Line 12. If line 9 minus line 10 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 12 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 special 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.