

Dyed Diesel User Schedule of Sales Tax Owed or Credit Claimed

Company name _____ License number _____

For reporting period ending _____, 20 ____ .

Instructions

1. Prepare your own worksheet of dyed fuel purchases during the reporting period. This worksheet should include columns for invoice numbers, total gallons, total gallons on which sales tax has been paid, total fuel cost (exclusive of any federal, state, or environmental taxes, etc.), and the sales tax paid on each invoice.
2. Total each column of your worksheet to arrive at total gallons purchased, total fuel cost, and total sales tax paid.
3. Use the information derived from your worksheet to compute the average fuel cost, average sales tax rate, and the gallons on which sales tax is due.

Compute average fuel cost	1	Total fuel cost (from your worksheet)	1	
	2	Total number of gallons purchased (from your worksheet)	2	
	3	Average cost per gallon (line 1 ÷ line 2)	3	
Compute average sales tax rate	4	Total sales tax paid (from your worksheet)	4	
	5	Total fuel cost from invoices on which sales tax has been paid (from your worksheet)	5	
	6	Average sales tax rate (line 4 ÷ line 5) computed to two decimal places	6	
Compute gallons on which sales tax is due	7	Total tax exempt gallons from Schedule B of the tax return	7	
	8	Total tax exempt gallons included on line 7 not subject to sales tax*	8	
	9	Net gallons subject to sales tax (line 7 – line 8)	9	
	*	Describe why dyed fuel usage is exempt from sales tax below: _____ _____		
Compute sales tax owed or credit due	10	Net taxable gallons on which sales tax is due (from line 9)	10	
	11	Total gallons on which sales tax was paid (from your worksheet)	11	
	12	Subtract line 11 from line 10 and enter (if negative, place in parenthesis)	12	
	13	Average cost of fuel per gallon (from line 3)	13	
	14	Multiply line 12 by line 13 and enter amount (if line 12 is a negative number, place in parenthesis)	14	
	15	Average sales tax rate (from line 6)	15	
	16	Multiply line 14 by line 15 and enter amount here If this amount is negative, you have a sales tax credit due you. Enter it here and transfer the total in parenthesis to line 16 of your main tax return (FT-441-112). If the amount is positive, you owe sales tax. Enter it here and transfer the amount to line 16 of your main tax return.	16	