

# Heating Oil Insurance Fee Return

For validation only - 545-030-141-0001

**If payment is enclosed, send this completed form and supporting documents to:** Prorate and Fuel Tax, Department of Licensing, PO Box 9048, Olympia, WA 98507-9048

**If payment is not enclosed, send this completed form and supporting documents to:** Fuel Tax Unit, Department of Licensing, PO Box 9228, Olympia, WA 98507-9228 or fax to (360) 570-7842

A. Annual reporting period Year _____ Account number _____	Validated postmark date
B. <input type="checkbox"/> No operations <input type="checkbox"/> Amended return <input type="checkbox"/> Address change    Effective date _____ <input type="checkbox"/> Name change <input type="checkbox"/> Cancel license    ► _____	
C. Name and address	

**Heating oil sales**

1 Diesel	1	
2 Kerosene	2	
3 Stove oil	3	
4 Other (explain)	4	
5 Total heating fuel distributed (Add lines 1 through 4)	5	
6 Amount due (line 5 x \$.012)	6	
7 Previous payment for this reporting period	7	
8 If total of line 6 - line 7 is greater than zero, amount owed <span style="float: right;"><input type="checkbox"/> EFT</span>	8	
9 If total of line 6 - line 7 is less than zero, net refund amount	9	(                    )

Printed name of person signing		Contact name (If different from person signing)	
Contact (area code) telephone number	Contact (area code) fax number	Contact email address	

*I certify under penalty of perjury under the laws of the state of Washington that the foregoing is true and correct.*

\_\_\_\_\_ **X** \_\_\_\_\_  
 Date and place Signature

**Please keep a copy of this tax return for your records.**

## General Information

If you sell heating oil, you must complete the Washington Heating Oil Insurance Fee Return. 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. Returns must be filed annually. Payment of the net amount due the state must accompany the return.

- Returns are due January 25th of the year following the reporting period. The postal service postmark on the mailing envelope is used as the day of receipt.
- 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 return must be authorized by the company to do so.

## Instructions

- **No operations:** If you had no activity during the reporting period, you must file a return in order to avoid revocation.
- **Amended return:** To report changes for a previous filing, use a new return and mark "Amended Return". Complete the entire return using the corrected figures. Record any payments made with the original return on line 7 and continue filling out the return.
- **Name change:** Provide your current business name. If you purchased or incorporated your business, a new application for license must be completed.
- **Address change:** Provide physical and mailing addresses.
- **Cancel license and effective date:** The effective date is the date you stopped business operations. Returns must be filed through this date.

**Line 1 - Line 4** Enter the total gallons sold for heating purposes in the appropriate lines.

**Line 5** Add lines 1 through 4.

**Line 6** Multiply the amount on line 5 by \$.012.

**Line 7** Enter all payments you have previously made for this reporting period.

**Line 8** If line 6 minus line 7 is greater than zero, this is the amount owed.

**Line 9** If line 6 minus line 7 is less than zero, this is the refund amount.

## Payments

- All payments must be made in U.S. funds.
- Payments are due January 25th of the year following the reporting period.
- If you are paying via electronic funds transfer (EFT), place an "X" in the EFT box.

## Records

Records must be kept for five years for all heating oil received, 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.

## Questions

For questions related to completing this form, call 360-664-1852.

For questions regarding legal requirements, contact Washington Pollution Liability Insurance Agency at:

Phone: (800) 822-3905 or (360) 407-0520.

Voice mail: (360) 407-0516

Email: [pliamail@plia.wa.gov](mailto:pliamail@plia.wa.gov)