

Motor Vehicle Fuel Importer Tax Return Instructions

Tax returns are due on the 25th of the month following the reporting period. If the 25th falls on a weekend or state holiday you must pay on the next business day. The postmark on the mailing envelope is the receipt date. Returns postmarked after the due date will be assessed a penalty of 2% of the tax due. If postmarked after the end of the month, interest accumulates at 1% per month.

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 the 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 Importer license number.

B. Place an "X" in each box that applies:

No operations: Even if you had no activity during the reporting period, you must file a return to avoid revocation of your license.

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. Mark "Amended Return" in Section B. Record any payments made with the original tax return on line 11 and continue filling out the return. Attach supporting documentation of changes with your amended return.

Name change: Provide your current business name. If you 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 date you stopped business operations. Tax returns must be filed through this date and taxes paid on remaining inventory.

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

Step 2: Turn to page 2 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.

Step 3: Return to page 1.

Line 1. Enter your 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 D11.

Line 3. Line 1 minus line 2. This is your taxable gallons.

Line 4. Line 3 multiplied by .0031. This is your motor fuel allowance amount.

Line 5. Line 3 minus line 4. This is your net taxable or credit gallons total.

Line 6. The amount listed on line 5 will be multiplied by the tax rate. List this total on line 6.

Line 7. To compute your penalty, multiply line 6 by 2% and enter this amount on line 7. See example on Line 9.

Line 8. Add line 6 to line 7.

Line 9. If you are paying after the first of the month, following the due date, you owe interest. 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 tax)

$\$102 \times 1\% = \103.02 (tax, penalty, and interest for the 1st month);

$\$103.02 \times 1\% = \104.05 (tax, penalty, and interest for the 1st month and interest for the 2nd month) total due.

Line 10. Add line 8 to line 9, this is your total fuel tax amount.

Line 11. If you are filing an amended return, enter all payments you have made for this reporting period.

Line 12. If line 10 minus line 11 is greater than zero, this is the amount owed.

Line 13. If line 10 minus line 11 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 Department of Licensing in U.S. 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.

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.