

## Dyed Diesel User Schedule of Sales Tax Owed or Credit Claimed

Send this completed form with your Dyed Diesel Tax Return to:

**IFTA Unit, Department of Licensing, PO Box 9228, Olympia, WA 98507-9228 or fax to (360) 570-7829 or (360) 570-7839**

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.

<b>Company name</b> _____		
<b>Reporting period ending</b>		
Year _____	Quarter _____	License number _____
<b>Compute average fuel cost</b>		
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	
<b>Compute average sales tax rate</b>		
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 2 decimal places	6	
<b>Compute gallons on which sales tax is due</b>		
7 Total tax exempt gallons from Schedule B of the tax return	7	
8 Total tax exempt gallons included on line 7 <b>not subject to sales tax</b>	8	
9 Net gallons subject to sales tax (line 7 - line 8)	9	
Describe why dyed fuel usage is exempt from sales tax:		
<b>Compute sales tax owed or credit due</b>		
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 negative, place in parenthesis)	14	
15 Average sales tax rate (from line 6)	15	
16 Multiply line 14 by line 15, enter amount here, and transfer to line 15 of your tax return	16	
If this amount is negative, you have a sales tax credit due you. If the amount is positive, you owe sales tax.		