

## FUEL SUPPLIER/DEALER TAX RETURN INSTRUCTIONS

### GENERAL INFORMATION

**WHO MUST FILE:** Every Fuel Supplier and Dealer of Aviation Fuel or Fuel for Jet or Turbine-Powered Engine is required to file a tax return each month. **Please include your account number**, Business name, and address on the tax return **in the area provided**.

**WHEN TO FILE:** This tax return is considered timely filed if it is postmarked **by the United States Postal Service** on or before the last day of the month following the tax month covered by this tax return, or if the tax return is hand carried to an office on or before the due date. The properly completed schedules and payment, when applicable, must accompany the signed return. **A tax return is required even if there was no activity during the month. If the tax return is not timely filed, you are not entitled to the 2% collection allowance and will be billed for the collection allowance and all applicable penalty and interest.**

**PENALTY AND INTEREST:** Any Fuel Supplier or Dealer who fails to pay the tax when due, shall lose the 2% collection allowance and remit the tax on the gross tax rate. In addition, the Supplier or Dealer shall pay a penalty of ten percent (10%) of the amount due, plus interest at the rate of one percent (1%) per month, or fraction of a month, from the last day of the month following the period for which the amount, or any portion of the amount, should have been paid until the date of payment.

**SUPPORTING SCHEDULES:** All applicable schedules and worksheets must be completed in full and attached to the tax return at the time of filing. You may copy these forms as needed or attach a computerized spreadsheet, **as long as all the required fields in the proper order are represented on the spreadsheet. Failure to comply with this requirement may result in the imposition of Administrative fines and may begin progressive sanctioning actions.**

**RECORDS:** The records required to substantiate this return must be retained and available for review for at least four (4) years.

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

### SPECIFIC INSTRUCTIONS

In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon.

- Line 1:** Transfer the prior month's ending inventory for each fuel type to this month's beginning inventory. **No exceptions.**
- Line 2:** Transfer the total for each fuel type as recorded on the **Receipt Summary**, lines 6 & 12.
- Line 3:** Enter total gallons of Blend Products added to each fuel type as recorded on **Worksheet 5**.
- Line 4:** Enter total gallons of fuel in inventory as of the last day of the month. **You must take a physical inventory of your fuel storage facilities. This will be verified during an audit.**
- Line 5:** Beginning Inventory (Line 1) plus Receipts (Line 2) plus Blend Products (Line 3) minus Ending Physical Inventory (Line 4) equals Total Fuel to be Accounted For.
- Line 6:** Transfer the total for each fuel type as recorded on the **Disbursement Summary**, lines 1 & 8.

**Instructions: Fuel Supplier Tax Return**

- Line 7:** Transfer the total for each fuel type as recorded on the **Disbursement Summary**, lines 7 & 14.
- Line 8:** Taxable Gallons Sold (Line 6) plus Non-Taxable Gallons Sold (Line 7) equals Total Fuel Disbursed.
- Line 9:** Same as Line 6, Taxable Gallons Sold.
- Line 10:** Net Tax Rate by Fuel Type.
- Line 11:** Taxable Gallons Sold (Line 9) times Net Tax Rate (Line 10) equals Net State Tax Collected.
- Line 12:** Total of Line 11, ALL COLUMNS

**SPECIAL NOTE: If any portion of Worksheets 1 - 5 are completed for reporting purposes, the specific worksheet(s) must be attached to the tax return when filed for the return to be considered correct and complete.**

- Line 13:** Enter the total calculated on Worksheet 1, *County Taxes*, if applicable.
- Line 14:** Enter the total calculated on Worksheet 1a, *Indexed Taxes*, if applicable.
- Line 15:** Enter the total calculated on Worksheet 3, *Jet Fuel Tax, State*, if applicable.
- Line 16:** Enter the total calculated on Worksheet 3, *Jet Fuel Tax, County*, if applicable.
- Line 17:** Enter the total calculated on Worksheet 4, *Aviation Fuel Tax, State*, if applicable.
- Line 18:** Enter the total calculated on Worksheet 4, *Aviation Fuel Tax, County*, if applicable.
- Line 19:** Enter the total calculated on Worksheet 2, *Inspection Fees*, if applicable.
- Line 20:** Enter the total calculated on Worksheet 2, *Clean-up Fees*, if applicable.
- Line 21:** Total Lines 12 thru 20. This is your Total Net Tax Due, if the return is filed timely. If return is being filed late go to Line 22.
- Line 22:** Enter the total gross tax due based on gross tax values for each tax type. Any Fuel Supplier or Dealer who fails to pay the tax when due is not entitled to the 2% collection allowance and must remit the tax on the gross tax rate.
- Line 23:** Any Fuel Supplier who fails to pay the tax when due, shall in addition to the tax, pay a penalty of **ten-percent (10%)** of the amount of the tax. Enter the total penalty calculated from Total Tax Due, Line 22.
- Line 24:** Any Fuel Supplier who fails to pay the tax when due, in addition to the tax and the penalty assessed on Lines 25 and 26, shall pay interest at the rate of **one-percent (1%)** per month, or fraction of a month, from the last day of the month following the period for which the amount or any portion of the amount should have been reported until the date of payment. Enter the amount of interest calculated from the total on Line 22.
- Line 25:** Total Lines 22 thru 24. This is your Total Tax Due, if the return is being filed late.

**SIGNATURE:** An owner, partner, or corporate officer **must sign** the Fuel Supplier Tax Return. **If the taxpayer authorizes another person to sign the return, a power of attorney must be on file with Motor Carrier. If different from preparer, enter contact person's name and telephone number.**

**TAXPAYER ASSISTANCE:** For additional information regarding this tax return, please contact the Motor Carrier Division; 555 Wright Way; Carson City, NV 89711-0600; telephone (775) 684-4711, ext. 2.