



Motor Carrier Division
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IMPORTANT NOTIFICATION

Date: June 9, 2006
To: All Licensed Motor Fuel and Special Fuel Suppliers
Subject: New Fiscal Year Tax Return Changes

Effective July 1, 2006, Nevada fuel suppliers, as outlined in NAC 365.197, are hereby mandated to electronically submit to the Department a statement of certain fuels sold. This statement must be submitted **in a format prescribed by the Department** and accompanied by the payment of any tax that the supplier is required to remit with the statement. The payment of any tax that the supplier is required to remit with the statement must be made through the electronic transfer of money. This requirement will be phased in according to the following schedule, but is available to all suppliers:

- (a) July 1, 2006 if the supplier receives 1,000,000 gallons or more of taxable fuel or if the supplier receives 5,000,000 gallons or more of all fuel types in a monthly period.
- (b) January 1, 2007 if the supplier receives 100,000 to 999,999 gallons or more of taxable fuel or if the supplier receives 1,000,000 to 4,999,999 gallons of all fuel types in a monthly period.
- (c) January 1, 2008 for all suppliers.

The Division is currently in the process of identifying the first tier of mandated filers and these companies will be notified shortly of their requirement to file and pay their July 2006 tax returns electronically.

- ❖ The Department has determined the format prescribed by the Department will be **Microsoft Excel**. Attached you will find a master copy of the Excel spreadsheet template for your use. After the file is imported, then it needs to be e-mailed to your Tax Examiner on a monthly basis.
- ❖ The Cleanup Fee collection has been **activated** for fiscal year 2007. Suppliers will need to resume paying these fees on imported product, or if there are negative gallons in the "Net Gallons" column, a refund will be issued or a credit will be applied toward taxes due.
- ❖ Washoe County Indexed Tax rate increased. Based upon the current CPI, the Washoe County Indexed Tax rate will be changed effective July 1, 2006. The current factor to be used for gross (billing) purposes is \$0.0173284. The current factor to be used for net (tax remittance) purposes is \$0.0169819. Attached is a current version of Worksheet 1A.

- ❖ Ethanol and other blending products need to be reported on worksheet 5.
- ❖ Effective with the September 2005 reporting period, Gain/Loss, was eliminated. Attached is an information sheet with the instructions on the proper way to report gains and losses.
- ❖ Negative gallons for prior reporting periods must be reported on an amended copy of the **original** tax return. This amended tax return **must** be mailed to Motor Carrier in Carson City, Nevada.

This notification is being sent out via email to all suppliers and will also be mailed.

If you have any questions about any items addressed in this notification, please contact your Tax Examiner at the following numbers:

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