

## Distributor Tax Return July 2025 – June 2026

This form is valid for the tax period of July 2025 to June 2026

Name and address <span style="float: right;">New address</span>		Validation 108-030-115-0001  Validation postmark
Account number	Employer identification number	Reporting period Month _____ Year _____
Return type No operations      Amended return      Cancel license (date effective): _____		

Gallons received	Motor fuel	Special fuel	Dyed special fuel
<b>Schedule 1</b> —Gallons received tax-paid			
<b>Schedule 2</b> —Gallons received from fuel license tax-unpaid			
<b>Schedule 2E</b> —Gallons received tax-exempt for export			
<b>Schedule 2K</b> —Gallons of untaxed fuel received and sold or used for a taxable purpose			
<b>Schedule 3</b> —Gallons imported from another state direct to customer			
<b>Schedule 4</b> —Gallons imported from another state into tax-free storage			
<b>Schedule 4B</b> —Gallons imported or transferred from in-state storage tax-free into in-state refinery storage			
<b>Total gallons received</b>			

Gallons disbursed	Motor fuel	Special fuel	Dyed special fuel
<b>Schedule 5</b> —Gallons delivered tax collected			
<b>Schedule 5R</b> —Gallons delivered to Native American Reservation - tax collected			
<b>Schedule 6F</b> —Gallons of dyed diesel delivered to a Washington licensee			
<b>Schedule 6J</b> —Gallons delivered tax-free into refinery storage			
<b>Schedule 6Z</b> —Gallons sold for racing use - tax not collected			
<b>Schedule 7</b> —Gallons exported			
<b>Schedule 8</b> —Gallons sold tax-exempt to US Armed Forces or National Guard for export			

<b>Gallons disbursed</b>	<b>Motor fuel</b>	<b>Special fuel</b>	<b>Dyed special fuel</b>
<b>Schedule 8</b> —Gallons sold tax-exempt to federal government			
<b>Schedule 9</b> —Gallons delivered to state and local government tax-exempt			
<b>Schedule 10C</b> —Gallons sold tax-exempt to urban passenger transportation systems			
<b>Schedule 10D</b> —Credit card sales to tax-exempt foreign diplomatic and consular missions			
<b>Schedule 10F</b> —Gallons delivered to tax-free storage			
<b>Schedule 10G</b> —Gallons of other authorized tax-exempt sales			
<b>Schedule 10T</b> —Gallons delivered to Native American tribes			
<b>Total gallons disbursed</b>			

<b>Tax calculation</b>	<b>Motor Fuel</b>	<b>Special Fuel</b>	<b>Dyed Special Fuel</b>
Gross taxable gallons (Subtract <b>Total gallons disbursed</b> from <b>Total gallons received</b> )			
Gallons received tax-paid (Total of <b>Schedule 1</b> )			
Net taxable gallons			
Fuel tax (Multiply Net taxable gallons by rate in column of fuel type)	\$0.554 x _____	\$0.584 x _____	
Penalty (see instructions)			
Fuel tax and penalty			
Interest (compounded monthly)			
Total fuel tax, penalty, and interest			
Previous tax payment for this reporting period			
Other fuel tax credit (attach explanation)			
<b>Subtract Previous tax payment for this reporting period and Other fuel tax credit from Total fuel tax, penalty, and interest (amount owing or (refunded) by fuel type)</b>			
<b>Add Motor &amp; Special Fuel totals (Grand total amount owing or (refunded))</b>			

**Contact information**

Printed name of person signing		Contact name (if different from person signing)
10-digit phone number	10-digit fax number	Email (if available)

**Certification**

*I declare under penalty of perjury under the law of Washington that the foregoing is true and correct.*

_____ Date and place (city or county) signed	<b>X</b> _____ Signature
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**Submit your return, supporting documents, and payment:**

**Online:** E Services - <https://secure.dol.wa.gov/home/>

**Mail with payment enclosed to:** (payable to Department of Licensing)

Department of Licensing  
Prorate and Fuel Tax  
PO Box 9048  
Olympia, WA 98507-9048

**Mail without payment to:**

Department of Licensing  
Fuel Tax Unit  
PO Box 9228  
Olympia, WA 98507-9228

**Washington Fuel Tax Compliance Manual**

For a copy of our compliance manual, visit [dol.wa.gov/media/pdf/1594/fuel-tax-compliance-guidepdf](http://dol.wa.gov/media/pdf/1594/fuel-tax-compliance-guidepdf).

**Questions:** Contact us at 360-664-1852. For more information, visit our website at [dol.wa.gov](http://dol.wa.gov).

## Distributor Tax Return Instructions

### Definitions

**Motor Fuel:** any liquids commonly or commercially known, produced, exchanged, or sold as gasoline or defined as gasoline in statute. Ethanol and ethanol blends are included in this category.

**Special Fuel:** any liquids commonly or commercially known, produced, exchanged, sold or used as a fuel in diesel engines. Biodiesel, biodiesel blends, and renewable diesel, are included in this category.

**Dyed Special Fuel:** Any special fuel product with red dye added indicates the fuel does not include federal or state fuel taxes.

### Required Attachments

- Receipts schedule: Complete one for each schedule type and product code
- Disbursements schedule: Complete one for each schedule type and product code

All forms must comply with the Department of Licensing (DOL) reporting requirements, use a minimum of 10 point font, and include all necessary data elements listed on the approved DOL forms.

Changes in name, entity, or ownership require a new application.

**Return type** – Check each box that applies

**No Operations:** You must file a tax return even if you had no activity for that reporting period. If you do not file monthly, your license will be revoked.

**Amended Return:** To report changes for a previous filing

- Prepare schedules with changes, entering corrected information only. Show removed loads as negatives. Do not include supporting schedules for lines that have not changed.
- Complete a new tax return showing corrected figures.
- Record any payments made with the original tax return on line 26. Include penalty and interest with any additional taxes owing.

**Cancel license–date effective:** The date is the day you stopped business operations. Tax returns must be filed through this date and taxes paid on remaining inventory.

### Tax Calculation

Convert liters to gallons at the rate of 3.785 liters per gallon and round all reported fuel to the nearest whole gallon.

### Signature required

Sign, date, and complete contact information for the person authorized to sign the tax return.

### Penalty and interest

Taxes are due the 25th of the month following the reporting period. If the 25th lands on a weekend or state holiday, taxes are due on the next business day. If you pay after the due date, you owe a penalty of 10 percent. Compound interest starts accruing on the first day of the month following the due date.

### Payments

- Make checks payable to the Department of Licensing in U.S. funds.
- All payments of \$50,000 or greater must be made by electronic funds transfer (EFT). EFT payments must be made on or before the 26th of the month. If the 26th falls on a weekend or legal holiday taxes are due by the next business day.

### Records

Records must be kept for five years for all fuel received, sold, distributed, or used for own consumption. Information may be disclosed to the Internal Revenue Service.