

Supplier Tax Return

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

Tax calculation	Motor Fuel	Special Fuel	Dyed Special Fuel
1. Gallons received tax-paid (Schedule 1)			
2. Gallons received from Washington terminal or refineries, tax-exempt (Schedule 2A)			
3. Gallons received tax-exempt blend stock (Schedule 2B)			
4. Gallons imported below terminal (Schedule 3)			
5. Gallons imported to tax-exempt storage terminal by truck/rail (Schedule 4)			
6. Add lines 1 thru 5			
7. Gallons sold tax-exempt to licensed distributors for export (Schedule 6A)			
8. Gallons sold tax-exempt to other licensed suppliers (Schedule 6D)			
9. Gallons sold to IFTA authorized carriers OR sales of dyed diesel delivered to a WA licensee (Schedule 6F)			
10. Gallons sold for racing (Schedule 6Z)			
11. Gallons exported (Schedule 7)			
12. Gallons sold tax-exempt to US Armed Forces or National Guard for export (Schedule 8)			
13. Gallons sold tax-exempt to federal government (Schedule 8)			
14. Gallons sold tax-exempt to urban passenger transportation systems (Schedule 10C)			
15. Credit card sales to tax-exempt foreign diplomatic and consular missions (Schedule 10D)*			
16. Gallons delivered to tax-exempt storage Washington terminal (Schedule 10F)			
17. Gallons sold to other tax-exempt entities (Schedule 10G)			

(continued on next page)

Supplier 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.