

# **Supplier Tax Return**

Name and address New address		Validation 108-030-115-0001		
			Validation postmark	
			validation postmark	
		porting period  onth Year		
Return type  No operations Amended return Cancel license (date effective):				
Tax calculation		Motor Fuel Special Fuel Dyed Special Fuel		
	<b>\</b>			
Gallons received tax-paid (Schedule1)				
Gallons received from Washington terminal or refineries, tax-exempt (Schedule 2A)				
Gallons received tax-exempt blend stock (Schedule 2B)				
4. Gallons imported below terminal (Schedule 3)				
Gallons imported to tax-exempt storage terminal by truck/rail (Schedule 4)				
6. <i>A</i>	add lines 1 thru 5			
7. Gallons sold tax-exempt to licensed d export (Schedule 6A)	stributors for			
8. Gallons sold tax-exempt to other licen (Schedule 6D)	sed suppliers			
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 National Guard for export (Schedule 8				
13. Gallons sold tax-exempt to federal go (Schedule 8)	vernment			
14. Gallons sold tax-exempt to urban pas transportation systems (Schedule 100				
15. Credit card sales to tax-exempt foreig consular missions (Schedule 10D)*	n diplomatic and			
16. Gallons delivered to tax-exempt storaterminal (Schedule 10F)	ge Washington			
17. Gallons sold to other tax-exempt entit 10G)	es (Schedule			

Tax calculation	Motor Fuel	Special Fuel	Dyed Special Fuel	
18. Gallons of biodiesel rebranded to dyed (Schedule 13.	X)			
19. Add lines 7 thru 1	8			
20. Gross taxable gallons (Subtract line 19 from line 6)				
21. Gallons received tax-paid (line 1)				
22. Net taxable gallons (Subtract line 21 from line 20)				
23. Fuel tax (Multiply line 22 by \$0.494)				
24. Penalty (see instructions) (Multiply line 23 by 10%)				
25. Fuel tax & penalty (Add Lines 23 and 24)				
26. Interest (see instructions) Multiply line 25 by 0.01– compounded monthly)				
27. Total fuel tax, penalty, & interest (Add Lines 25 and 2	6)			
28. Previous tax payment for this reporting period				
29. Other fuel tax credit (attach explanation)				
30. Subtract lines 28 & 29 from line 2 (amount owing or refunded				
31. Add Motor & Special Fuel totals from line 3 (Grand total amount owing or refunded				
Printed name of person signing	Contact name (if different from person signing)			
Contact 10-digit phone number Contact 10-digit fax number	Contact email (if availate	Contact email (if available)		
I declare under penalty of perjury under the law of Washington that the foregoing is true and correct.				
x				
Date and place (city or county) signed  X Signature				
Submit your return, supporting documents, and payment				
Online: Taxpayer Access Point (TAP) at: <a href="https://wadolprft.gentax.com/TAP/_/">https://wadolprft.gentax.com/TAP/_/</a>				
Mail with payment enclosed to: (payable to Department Department of Licensing Prorate and Fuel Tax PO Box 9048	nt of Licensing)	Mail without payment to: Department of Licensing Fuel Tax Unit PO Box 9228 Olympia, WA 98507, 9228		

## **Washington Fuel Tax Compliance Manual**

Olympia, WA 98507-9228

Questions: Contact us at 360.664.1852. For more information, visit our website at <a href="dol.wa.gov">dol.wa.gov</a>.

Olympia, WA 98507-9048

## **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.