

SECTION 1 – RECEIPTS

- Line 1: Enter the total receipts by product category of gallons received from Vermont licensed distributors in Vermont for which Vermont tax was paid as reported in schedule 1.
- Line 2: Enter the total receipts by product category of gallons received from Vermont licensed distributors in Vermont as reported in schedule 2.
- Line 3: Enter the total receipts by product category of gallons received from Vermont licensed distributors in Vermont and direct shipped to customers as reported in Schedule 3.
- Line 4: Enter the total gallons imported from out-of-state directly into tax-free storage as reported in schedule 4.
- Line 5: Add lines 1-4 by product category. Carry totals to Inventories, Receipts & Disbursements Line 2.

SECTION 2 – DISBURSEMENTS

- Line 1: Taxable gallons: If filing on *importation basis* – enter balance available to distribute by product category as reported in schedule 5A, or; If filing on *sales basis* - enter the total disbursements by product category delivered in Vermont as reported in schedule 5A.

Importation basis - A distributor may use as the measure of the tax so levied and assessed the gross quantity of diesel fuel purchased, imported, produced, refined, manufactured, and compounded by the distributor, instead of the quantity sold, distributed, or used.

- Line 2: Enter the total gallons of undyed diesel fuel delivered to tax-exempt entities other than Vermont licensed distributors as reported in schedule 10A.
- Line 3: Enter the total gallons delivered to an unlicensed distributor, retailer, bulk user or user for which tax was paid on schedule 5AA.
- Line 4: Enter the total by product category of gallons exported as reported in schedule 7A.
- Line 5: Enter the total by product category of gallons transferred to Vermont licensed distributors in Vermont for which no tax is due as reported in schedule 6D
- Line 6: Add Lines 1-5 by product category. Carry totals to Inventories, Receipts & Disbursements Line 3.

INVENTORIES, RECEIPTS & DISBURSEMENTS

- Line 1: Enter the beginning physical inventory of gallons by product type.
- Line 2: Enter total receipts of gallons by product type for the reporting period as found on Page 2, Section 1, Line 5.
- Line 3: Enter total disbursements of gallons by product type for the reporting period as found on Page 2, Section 2, Line 6.
- Line 4: Enter the total gallons gained or lost by product type for the reporting period.

Line 5: Enter the ending physical inventory of gallons by product type (Total of Lines 1-4).

TAX COMPUTATION

Line 1: Enter the net taxable gallons by category from Section 2, Line 1.

Line 2: Current motor fuel tax rates. **Do not write on this line.**

Line 3: Multiply Line 1 by current tax rate on Line 2 by product type to determine amount of tax due.

Line 4: Multiply Section 2, Line 2 by \$0.01 per gallon and enter product on Line 4.

Line 5: Add Lines 3 and 4 to determine total tax due. Enter total on Line 5.

TOTAL TAX DUE:

Line 1: Total all entries on Tax Computation Line 5 and enter sum on Line 1.

Line 2: Enter any credits issued by the Department of Motor Vehicles.

Line 3: Subtract Line 2 from Line 1. Enter the difference on Line 3 - **this is the amount due with your return if you file on or by the due date.**

LATE RETURNS:

23 V.S.A. § 3109 – Failure to file a report or pay the tax when due; penalty

(a) Any person who fails to file a report when due shall pay a fee of \$10.00 as partial compensation for the added administrative costs.

(b) In addition to the fee prescribed in subsection (a) of this section, any person who fails to pay any tax when due shall pay in addition to the tax, interest calculated at 1.5% per month on the tax from the due date, until paid. In addition, if the taxpayer fails to pay the tax liability in full within 30 days, a penalty equal to 5% of the outstanding tax liability for each month or portion of a month, shall be paid; provided, however, that in no event shall the amount of the penalty imposed exceed 25% of the tax liability unpaid on the prescribed date of payment. The Commissioner may remit all or any part of the penalty if he or she is satisfied that the delay was excusable

Line 4: Enter \$10.00 if you are filing after the 25th day of the month.

Line 5: 1.5% interest is due on all late payments. Multiply total due on Line 3 by 1.5% to determine interest due.

Line 6: 5% penalty is due on all outstanding tax past due by 30 days or more. Multiply total on Line 3 by 5% per month or portion of month past due in excess of 30 days (maximum of 25% penalty).

Line 7: Add Lines 3-6. Enter sum on Line 7 - **this is the amount due with your return if you file after the due date.**

Distributor Fuel Tax Return – Schedule of Receipts

General Instructions

This schedule provides details in support of the amount shown as receipts on the Wholesaler Fuel Tax Return. Each receipt of product should be listed on a separate line.

Identifying Information

- Schedule Type:** Select appropriate schedule type from table on Page 5 and enter here
- Product Type:** Select appropriate product type from table on Page 5 and enter here
- Collection Period Ending:** Enter the filing period end date (MM/DD/YYYY).

Column Instructions

- Column (1):** Enter the name of the carrier that transports the product
- Column (2):** Enter the FEIN of the carrier that transports the product
- Column (3):** Enter the appropriate Mode Code from the following list:
J = Truck PL = Pipeline S = Ship (Great Lakes/Ocean Vessel)
R = Rail BA = Book Adjustment RT = Removal from Terminal (other than by truck or rail for
B = Barge CE = Summary sale or consumption)
- Column (4):** Enter the location the product was transferred from/to. When received into or from a terminal, use the IRS Terminal Control Number.
- Column (5):** Enter the name and FEIN of the company from whom the product was acquired
- Column (6):** Enter the date the product was received
- Column (7):** Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.
- Column (8):** Enter the net gallons received
- Column (9):** Enter the gross gallons received
- Column (10):** Enter the number of gallons billed (must equal net or gross gallons)

Provide a grand total for columns 8, 9 and 10 on the last page of each schedule type for each product type. Carry the total Billed Gallons forward to the appropriate receipts line on the Distributor Fuel Tax Return.

Distributor Fuel Tax Return – Schedule of Disbursements

General Instructions

This schedule provides details in support of the amount shown as disbursements on the Wholesaler Fuel Tax Return. Each disbursement of product should be listed on a separate line.

Identifying Information

- Schedule Type:** Select appropriate schedule type from table on Page 3 and enter here
- Product Type:** Select appropriate product code from the table on Page 3 and enter here
- Collection Period Ending:** Enter the filing period end date (MM/DD/YYYY).

Column Instructions

- Column (1):** Enter the name of the carrier that transports the product
- Column (2):** Enter the FEIN of the carrier that transports the product
- Column (3):** Enter the appropriate Mode Code from the following list:
- | | | |
|-----------|----------------------|--|
| J = Truck | PL = Pipeline | S = Ship (Great Lakes/Ocean Vessel) |
| R = Rail | BA = Book Adjustment | RT = Removal from Terminal (other than by truck or rail for sale or consumption) |
| B = Barge | CE = Summary | |
- Column (4):** Enter the location the product was transferred from/to. When received into or from a terminal, use the IRS Terminal Control Number.
- Column (5):** Enter the name and FEIN of the company to whom the product was sold.
- Column (6):** Enter the date the product was shipped.
- Column (7):** Enter the identifying number from the manifest issued at the terminal when the product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.
- Column (8):** Enter the net gallons disbursed.
- Column (9):** Enter the gross gallons disbursed.
- Column (10):** Enter the number of gallons billed (must equal net or gross gallons).
- Column (11):** Enter the recipient's diesel exemption number, if applicable.

Provide a grand total for columns 8, 9 and 10 on the last page of each schedule type for each product type. Carry the total Billed Gallons forward to the appropriate disbursement line on the Distributor Fuel Tax Return.