

# INSTRUCTIONS FOR MAINE GASOLINE DISTRIBUTORS TAX RETURN

## Form GT 5

**Maine Revenue Services requires all gallons to be stated at actual temperature (gross).**

### Receipts Section

**Line 1 - Beginning Inventory.** The number of actual gallons in inventory at the beginning of the period. If there are multiple products, combine all inventories. Do not include gallons in retail inventory.

**Line 2 - Gallons Received - Tax Paid.** Gallons received during the reporting period from any source on which Maine excise tax has been paid. Include Receipts Schedule 1 for each fuel type.

**Line 3 - Gallons Received - Tax Unpaid.** Gallons received from sources within Maine on which Maine excise tax has not been paid. Include Receipts Schedule 2 for each fuel type.

**Line 4 - Gallons Imported - Direct to Customer.** Gallons received from outside of Maine delivered directly to a customer. Include Receipts Schedule 3 for each fuel type.

**Line 5 - Gallons Imported - Bulk Storage.** Gallons received from outside of Maine delivered directly into a bulk storage facility. Include Receipts Schedule 4 for each fuel type.

**Line 6 - Total Receipts.** Total lines 2 through 5.

**Line 7 - Available Gallons.** Line 1 (Beginning Inventory) plus line 6 (Total Receipts).

**Line 8 - Ending Inventory.** The number of actual gallons in inventory at the end of the period. If there are multiple products, combine all inventories. Do not include gallons remaining in retail inventory.

**Line 9 - Accountable Gallons.** Line 7 (Available Gallons) less line 8 (Ending Inventory).

### Sales Section

**Line 1 - Total Gallons Sold.** Total gallons sold to customers and used by your company during the reporting period. Do not adjust Total Sales for gains and losses. They will be computed on the Annual Shrinkage Return. Gallons delivered to retail locations must be reported based on delivered gallons into storage tanks rather than based on gallons sold through retail pumps.

**Line 2 - Exports.** Gallons exported from Maine by this company. Gallons sold to gasoline distributors who will then export the product should be reported as Sales to Licensed Distributors. Include Sales Schedule 7 for each fuel type.

**Line 3 - Sales to Licensed Distributors.** Gallons sold exempt from excise tax to other Gasoline Distributors in Maine. Include Sales Schedule 6 for each fuel type. A list of gasoline distributors is provided at [www.maine.gov/revenue](http://www.maine.gov/revenue). Click on "Fuel Tax", then "Gas Distributor."

**Line 4 - Bulk Sales to United States Government.** Gallons sold in bulk to the U. S. Government during the reporting period. Include Sales Schedule 8 for each fuel type.

**Line 5 - Bulk Sales to Political Subdivisions of this State.** Gallons sold in bulk, exempt to Maine political subdivisions. Include Sales Schedule 9 for each fuel type.

**Line 6 - Jet Fuel for International Flights.** Gallons sold exempt during this period directly to a customer for use by the customer to propel jet or turbojet engine aircraft in international flights. Include Sales Schedule 10.

**Line 7 - Total Exempt Sales.** Total lines 2 through 6.

**Line 8 - Taxable Gallons.** Line 1 (Total Gallons Sold) less line 7 (Total Exempt Sales).

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Instructions for back of GT 5 see Page 2.

### Tax Computation

**Line 9 - Taxable Sales of Gasoline.** Gallons of gasoline sold during the reporting period. Multiply taxable gallons by the excise tax rate on this line. Sales Schedule 5 must be provided for taxable sales of gasoline to other gasoline distributors. A list of gasoline distributors is provided at [www.maine.gov/revenue](http://www.maine.gov/revenue). Click on "Fuel Tax", then "Gas Distributor."

**Line 10 - Taxable Sales of Aviation Gas.** Gallons of aviation gasoline sold during the reporting period. Multiply taxable gallons by the excise tax rate on this line. Sales Schedule 5 must be provided for taxable sales of aviation gasoline to other gasoline distributors.

**Line 11 - Taxable Sales of Jet Fuel.** Gallons of jet fuel sold during the reporting period. Multiply taxable gallons by the excise tax rate on this line. Sales Schedule 5 must be provided for taxable sales of Jet Fuel to other gasoline distributors.

**Line 12 - Total Taxable Gallons Sold.** Add lines 9, 10, and 11. The total must agree with the amount on line 8 (Taxable Gallons).

**Line 13 - Net Excise Tax Due.** Total the **tax computed** on lines 9, 10, and 11.

**Line 14 - Dealer Credit Card Sales to U. S. Government.** Excise tax refunded to dealers for credit card sales of gasoline to the U. S. Government from retail locations. Schedule 22 must be provided to support U. S. Government credit card claims.

**Line 15 - Excise Tax Paid Purchases.** Excise tax paid on Schedule 1 purchases (Receipts line 2 gallons times applicable Maine excise tax rate).

**Line 16 - Credit from Prior Period.** If you received a credit notice from Maine Revenue Services, place that amount on this line. Do not use this line as an adjustment line. Changes to prior returns must be made on amended returns for the reporting periods being amended. When filing an amended return restate the return in total as it should have been filed originally.

**Line 17 - Amount Due.** Line 13 (Net Excise Tax Due) less lines 14 (Dealer Credit Card Sales to U. S. Government), 15 (Excise Tax Paid Purchases), and 16 (Credit from Prior Period).

**Line 18 - Credit Due.** The amount from line 17 if a negative amount. To receive a refund, check the box after "check here". Otherwise the credit will be carried forward to the next reporting period and Maine Revenue Services will issue a credit notice.

**Lines 19, 20 and 21 - Net Excise Taxes.** A breakdown of excise tax by product type is required. The total of lines 19, 20 and 21 should equal the sum of line 13 less lines 14 and 15.

**Schedule check off boxes.** Please indicate the schedules which are attached to this return. Failure to attach appropriate schedules may prevent or delay processing of the tax return.

**Address payments to "STATE TREASURER".** Include the tax registration number on a check or money order. Electronic payment information is available at [www.maine.gov/revenue](http://www.maine.gov/revenue). Click on "Electronic Services then Electronic Funds Transfer" or call 207-287-8276.

**Mail payments and gas tax returns to Maine Revenue Services, P. O. BOX 1064, Augusta, ME 04332-1064.** For assistance write to Maine Revenue Services or call 207-624-9609.

**Interest and penalty charges apply to late filed returns and late payments.** Returns and payments are due by the 21<sup>st</sup> of the month following the reporting period or the next business day if the due date falls on a weekend or legal holiday.