



Maine Revenue Services
Special Fuel Supplier/Retailer Tax Return



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Registration No.

Period Begin

Period End

Due Date

1. Entity Information

2. ☐ **OUT OF BUSINESS?** Date closed:

3. ☐ **OWNERSHIP OR NAME CHANGE?** Date

Explanation

4. ☐ **SOLD?** Date

5. ☐ **Check here if this is an AMENDED return**

ADDRESS CHANGE? Make corrections above and check here ☐

Do Not Use Red Ink!

RECEIPTS
(undyed fuel only)

SUPPLIER - DISTILLATES
(diesel, kero)

RETAILER - LOW-ENERGY FUEL
(propane, natural gas)

Beginning Inventory

1a.

1b.

Gallons Received - Tax Paid

Sch 1

2a.

2b.

Gallons Received - Tax Unpaid

Sch 2

3a.

3b.

Gallons Imported - Direct to Customer

Sch 3

4a.

4b.

Gallons Imported - Bulk Storage

Sch 4

5a.

5b.

Total Receipts (total lines 2 through 5)

6a.

6b.

Available Gallons (line 1 plus line 6)

7a.

7b.

Ending Inventory

8a.

8b.

Accountable Gallons (line 7 minus line 8)

9a.

9b.

DISTRIBUTIONS (undyed fuel only)

Total Gallons Sold and Used

10a.

10b.

Sales for Heating and Cooking

11a.

11b.

Sales to U.S. Government

Sch 8

12a.

12b.

Sales to Other Suppliers

Sch 6

13a.

13b.

Power Generation for Resale

Sch 10

14a.

14b.

Exports

Sch 7

15a.

15b.

Sales to this State or Political Subs

Sch 9

16a.

16b.

Kerosene for Retail Sale

17a.

Dyed Fuel (not included in Lines 11-17)

18a.

Total Exempt Sales (add lines 11 through 18)

19a.

19b.

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Tax Computation

SUPPLIER - DISTILLATES
(diesel, kero)

RETAILER - LOW-ENERGY FUEL
(propane, natural gas)

Taxable Gallons (line 10 minus line 19) Sch 5 20a.

20b.

21. Diesel Gallons X .312

21a.

22. B90-B00 Gallons X

22a.

X .219

Excise Tax Due 23a.

23b.

Excise Tax Paid Purchases Sch 1 24a.

24b.

Net Excise Tax Due 25a.
(line 23a minus line 24a or line 23b minus line 24b)

25b.

Total Due with this return. Add line 25a (Distillates) and line 25b (Low-Energy Fuel)

26.

Credit from Prior Period

27.

Amount Due Line 26 less line 27. Use line 29 if result is a credit.

28.

Credit Due If line 28 is a credit, enter the amount to the right.

29.

If you wish a refund rather than a carry forward to the next period, check here. ☐

Make check or money order payable to the STATE TREASURER and send your remittance with your return postmarked by the due date printed on the front of the return to **MAINE REVENUE SERVICES, P.O. BOX 1065, AUGUSTA, ME 04332-1065**. Please record your registration number on your check. Failure to file a return on or before the due date will result in interest and penalty charges. Billings will be issued shortly after the processing of your return. **A return must be filed even if there were no sales or purchases during the period. For rates not seen on this return, please see instructions**

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature/Title

Print Name

Date

Phone #