

## STATE OF ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION MOTOR FUEL TAX SECTION P.O. BOX 1752 LITTLE ROCK, AR 72203-1752 PHONE (501) 682-4800

## **DISTILLATE IMPORTER**

NAME	ACCOUNT NUMBER
STREET	PERIOD
CITY STATE AND ZIP	PHONE NUMBER
REPORTING DYED DIESEL FUEL	
1A. DYED GALLONS RECEIVED TAX UNPAID (FORM R SCH	HEDULE TYPE 2)
2A. DYED GALLONS IMPORTED FROM ANOTHER STATE (I	FORM R SCHEDULE TYPE 3)
3A. DYED FUEL RECEIVED IN ARKANSAS (TOTAL LINES 1/	4 & 2A)
4A. DYED FUEL SOLD OUT OF STATE (FORM D SCHEDULE	E TYPE 7)
5A. DYED FUEL SALES TO FIRST RECEIVERS (FORM D SCHEDULE TYPE 6)	
6A. DYED FUEL CASUALTY LOSSES (FORM D SCHEDULE TYPE 10H)	
7A. DYED FUEL NON-HWY USES (FORM D SCHEDULE TYP	PE 10A)
REPORTING CLEAR DIESEL FUEL	
RECEIPTS	
1B. GALLONS RECEIVED TAX PAID (FORM R SCHEDULE TYPE 1)	
2B. GALLONS RECEIVED IN ARKANSAS TAX UNPAID (FORM R SCHEDULE TYPE 2)	
3B. GALLONS IMPORTED FROM ANOTHER STATE (FORM R SCHEDULE TYPE 3)	
4B. CLEAR FUEL RECEIVED IN ARKANSAS (TOTAL LINES	1B, 2B, & 3B)
DISBURSEMENTS	
5B. CLEAR FUEL SOLD OUT OF STATE (FORM D SCHEDULE TYPE 7)	
6B. CLEAR FUEL SOLD TO U S GOVERNMENT (FORM D SCHEDULE TYPE 8)	
7B. CLEAR TAX PAID PURCHASES (FORM R SCHEDULE TYPE 1)	
8B. CLEAR FUEL SOLD TO FIRST RECEIVERS (FORM D SO	CHEDULE TYPE 6)
9B. CLEAR FUEL CASUALTY LOSSES (FORM D SCHEDULE	E TYPE 10H)
10B. TOTAL EXEMPT CLEAR SALES (LINE 5B THRU 9B)	
11. NET TAXABLE SALES (LINE 4B MINUS 10B)	
12. MOTOR FUEL TAX DUE (LINE 11 x .225)	
13. WHOLESALE TAX DUE (LINE 11 x .06)	
14. CREDIT FROM PRIOR MONTH (S) (OVER \$1.00)	
15. TOTAL REMITTED OR CREDIT (EFT TAX TYPE 05200)	
THE UNDERSIGNED, HEREBY DECLARE UNDER PENALTIES OF LAW THE INFORMA	ATION PROVIDED ABOVE IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
(Print Name)	(Signature of Requestor) Date

## **GENERAL INFORMATION**

Every licensed supplier shall on or before the 25<sup>th</sup> day of each calendar month, file with the Commissioner of Revenue a report accounting for all motor fuels handled during the preceding month. Even when an account has NO activity.

Please note that all original and amended returns must be submitted electronically. All original payments must be submitted by electronic funds transfer (EFT).

Arkansas Tax Code Annotated 26-18-506(b) requires every supplier to keep for a period of six years records, books and original documents showing all purchases, receipts, losses, sales distribution and use of motor fuels. These records are subject to examination by the Director or his Agents at any reasonable time.

## INSTRUCTIONS FOR FILING REPORT

LINE 1 (A):	Enter total dyed gallons purchased tax unpaid. Form R Schedule Type 2.
LINE 2 (A):	Enter total dyed gallons imported from another state. Form R Schedule Type 3.
LINE 3 (A):	Enter total dyed gallons received in Arkansas. Total lines 1 & 2.
LINE 4 (A):	Enter total dyed gallons sold out of state. Form D Schedule Type 7.
LINE 5 (A):	Enter total dyed gallons sold to first receivers. Form D Schedule Type 6.
LINE 6 (A):	Specific losses due to fire, leakage, spillage may be deducted when supported by a detailed form M.
LINE 7 (A):	Enter dyed fuel sold for non-highway use. Form D Schedule Type 10A.
LINE 1 (B):	Enter total clear gallons purchased tax paid. Form R Schedule Type 1.
LINE 2 (B):	Enter total clear gallons received in Arkansas tax unpaid. Form R Schedule Type 2.
LINE 3 (B):	Enter total clear gallons imported from another state. Form R Schedule Type 3.
LINE 4 (B):	Enter total clear gallons received in Arkansas. Total lines 1B, 2B & 3B.
LINE 5 (B):	Enter total clear gallons sold out of state. Form D Schedule Type 7.
LINE 6 (B):	Enter total clear gallons sold to U S Government. Form D Schedule Type 8.
LINE 7 (B):	Enter total clear gallons purchased tax paid. Form R Schedule Type 1.
LINE 8 (B):	Enter total clear gallons sold to first receivers. Form D Schedule Type 6.
LINE 9 (B):	Specific losses due to fire, leakage, or spillage may be deducted when supported by a detailed form M.
LINE 10 (B):	Total exempt clear gallons. Lines 5B through 9B.
LINE 11:	Net taxable sales. Line 4B minus 10B.
LINE 12:	Arkansas Motor Fuel Tax due. Line 11 times the appropriate tax rate.
LINE 13:	Arkansas Motor Fuel Wholesale Tax due. Line 11 times the appropriate tax rate.
LINE 14:	Credit from prior month(s) over \$1.00.
LINE 15:	Total tax remitted or Credit Due