pennsylvania
DEPARTMENT OF REVENUE

Bureau of Motor and
Alternative Fuel Taxes
PO Box 280646
Harrisburg, PA 17128

INSTRUCTIONS FOR COMPLETING LIQUID FUELS AND FUELS TAX REPORTS

Explore electronic filing options for liquid fuels and fuels tax reports at **www.etides.state.pa.us** or by calling 1-800-482-4382. It cuts down on time and postage. This report must be compiled on a calendar month basis.

Enter data by fuel category or fuel type based on the column heading.

LINE:

1. Enter opening inventory (closing inventory from Line 4, previous month) for the fuel category or fuel type requested. Include fuel in-transit. Combined inventories are required for gasoline/gasohol and undyed-diesel/kerosene. You may not report a negative inventory.

2. Enter total receipts from REV-1096B, Section I, Line 8.

3. Add Lines 1 and 2 and enter total inventory plus receipts.

4. Enter the physical closing inventory for the end of the reporting period. Combined inventories are required for gasoline/gasohol and undyed-diesel/kerosene. You may not report a negative inventory.

5. Subtract Line 4 from Line 3 and enter gallons to account for on Line 5.

6. Enter total disbursements from REV-1096B, Section II, Line 8.

7. Subtract Line 6 from Line 5 and enter the difference on Line 7. If Line 6 is greater than Line 5, enter the product gain; If Line 5 is greater than Line 6, enter the product loss. Line 6, plus or minus Line 7, must equal Line 5.

TAX CALCULATION

8. Taxable Sales: Enter the gallons sold on which tax was collected from REV-1096B, Section II, Line 1. Consolidate gasoline and gasohol gallons and enter in Column A. Consolidate undyed-diesel/kerosene gallons and enter in Column B. Enter jet fuel gallons in Column C and aviation gasoline gallons in Column D. Enter total gallons in Column E. Complete REV-1020, Registered Distributor's Disbursement Schedule #5, for each fuel type.

9. Taxable Use: Enter the gallons used on which tax is being remitted from REV-1096B, Section II, Line 2. Consolidate and enter gasoline and gasohol gallons in Column A and undyed-diesel/kerosene gallons in Column B. Enter jet fuel gallons in Column C and aviation gasoline gallons in Column D. Enter total gallons in Column E. Complete REV-1020, Registered Distributor's Disbursement Schedule #5Q, for each fuel type.

10. Tax-Paid Purchases: Enter the total tax-paid gallons received by fuel category from REV-1096B, Section I, Line 2 and Line 3. Add Columns A, B, C and D and enter the total in Column E. Complete REV-1019, Registered Distributor's Receipt Schedules #1 and #1F, for each fuel type.

11a. Enter dealer credit card sales (gallons) to the U.S. government. Add Columns A, B, C and D and enter the total in Column E.

11b. Enter dealer credit card sales (gallons) to Pennsylvania and its political subdivisions. Add Columns A, B, C and D and enter the total in Column E.

11c. Enter dealer credit card sales (gallons) to other exempt entities. Add Columns A, B, C and D and enter the total in Column E.

12. Net Taxable Gallons: For Columns A, B, C and D, add Lines 8 and 9, and deduct Lines 10, 11a, 11b and 11c. Enter total net taxable gallons in Column E.

13. The appropriate tax rate is printed in each column of REV-1096A.

14. Gross Excise Tax Due: Multiply net taxable gallons on Line 12, Columns A, B, C and D by the appropriate tax rate on Line 13. Add Columns A, B, C and D and enter the total in Column E.

15. Percent of Gross Tax to Total: Round to nearest hundredth (0.00 percent or 0.0000)

    Line 15, Column D = Line 14D divided by Line 14E.

    Line 15, Column C = Line 14C divided by Line 14E.

    Line 15, Column B = Line 14B divided by Line 14E.

    Line 15, Column A = 100 minus the sum of Line 15, Columns B, C and D.

    Line 15 (15E), Columns A, B, C and D must equal 100 percent.

16E. Discount: Calculate discount on the gross excise tax due as follows and enter total discount on Line 16, Column E.

    a. 2 percent (0.02) for tax of $50,000 or less;

    b. 1.5 percent (0.015) for tax in excess of $50,000 but not exceeding $75,000;

    c. 1 percent (0.01) for tax in excess of $75,000 but not exceeding $100,000; and

    d. 0.5 percent (0.005) for tax in excess of $100,000

    NOTE: The discount on $100,000 is $1,625. Use 0.005 to calculate additional discount on gross tax due in excess of $100,000.

16. Apportioned Discount:

    a. Multiply 16E by 15A. Enter the result on 16A.

    b. Multiply 16E by 15B. Enter the result on 16B.

    c. Multiply 16E by 15C. Enter the result on 16C.

    d. Multiply 16E by 15D. Enter the result on 16D.

    The total of 16A, B, C and D must equal 16E.

17. Net Excise Tax Due: Subtract the discount from the gross excise tax due (Line 14 minus Line 16), for Columns A, B, C, D and E.

18. Oil franchise tax rates are shown in Columns A and B.

19. Oil Franchise Tax Due: Multiply net taxable gallons from Line 12, Column A by the tax rate shown on Line 18, Column A. Multiply net taxable gallons from Line 12, Column B by the tax rate shown on Line 18, Column B. Add Lines 19A and 19B and enter total on 19E.

20. Total Excise and Oil Franchise Tax Due: For Column E, enter the sum of Lines 17E and 19E.

21. Authorized Adjustments: Enter credit authorized by the PA Department of Revenue, Bureau of Motor and Alternative Fuel Taxes. The amount of credit will equal the credit available and requested to offset the amount due. Submit REV-33, Authorized Credit Adjustment.

22. Amount Remitted: Enter the amount of your remittance. Department regulations require payments of $10,000 or more be made via electronic funds transfer (EFT). If your remittance is being submitted via EFT, mark the EFT block accordingly. Failure to pay by EFT, as required, will result in a penalty assessment of $500 for each occurrence. For payments of less than $10,000, checks should be made payable to the PA Department of Revenue.

Mail report (REV-1096A), receipts and disbursements summary (REV-1096B) and appropriate schedules with remittance, on or before the 20th day of each month to:

PA Department of Revenue
Bureau of Imaging and Document Management
PO Box 280409
Harrisburg, PA 17128-0409

NOTE: When the 20th of a month is on a weekend or state holiday, the due date becomes the next business day.

Call 1-800-482-4382 with questions about this report.