

# INSTRUCTIONS FOR MAINE GASOLINE DISTRIBUTOR TAX RETURN

## Form GT 5

- Report inventories, receipts, sales and excise tax for gasoline, gasoline blends (gasoline/ethanol or gasoline/methanol or gasoline/other product), aviation gasoline, racing gasoline and jet fuel on this tax return.
- Report receipts of unblended ethanol and methanol on the gasoline distributor tax return in the month the ethanol or methanol is blended with gasoline.
- Blank forms, schedules, instructions, fuel tax rates, a list of licensed gasoline distributors and other tax information are available from Maine Revenue at [www.maine.gov/revenue/fueltax](http://www.maine.gov/revenue/fueltax).
- Maine requires reporting in “gross” gallons on a calendar month basis. All motor fuel excise tax schedules are to be sent electronically to [fuel.tax@maine.gov](mailto:fuel.tax@maine.gov).
- Records are required to be retained for a period of at least six years.

### **RECEIPTS**

**Line 1 – Beginning Inventory.** Total gallons in bulk storage at the beginning of the reporting period. (Do not include gallons in a retail tank). If there are multiple products, combine all inventories. Inventories cannot be negative.

**Line 2 – Gallons Received – Tax Paid.** Gallons received from any source on which Maine excise tax has been paid. Send a **Schedule 1** electronically for each fuel type. A credit for excise tax paid is taken on line 26.

**Line 3 – Gallons Received – Tax Unpaid.** Gallons received tax exempt from sources within Maine. Send a **Schedule 2** electronically for each fuel type.

**Line 4 – Gallons Imported – Direct to Customer.** Gallons imported to Maine, tax exempt, which were delivered directly to a customer in Maine. Send a **Schedule 3** electronically for each fuel type.

**Line 5 – Gallons Imported – Bulk Storage.** Gallons received from outside Maine, tax exempt, that were delivered into your bulk storage. Send a **Schedule 4** electronically 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.** Gallons in inventory at the end of the month. If there are multiple products, combine all inventories. Inventories cannot be negative.

**Line 9 – Accountable Gallons.** Line 7 (Available Gallons) minus Line 8 (Ending Inventory).

### **SALES**

**Line 10 – Total Gallons Sold.** Total gallons sold and used during the reporting period. (Note - gallons delivered into a retail tank are considered sold at the time the gallons are delivered into the retail tank). Total Gallons Sold may vary from Accountable Gallons. Do not include adjustments for gains or losses on this return. Any gains or losses will be reported on the annual Shrinkage Return.

**Line 11 – Exports.** Gallons sold and exported by your company to a destination outside of Maine. Send a **Schedule 7** electronically for each fuel type. Exports should be sold Maine excise tax exempt. If the sale is to another licensed distributor with title passing in Maine and the customer exports the product outside Maine, report the gallons on Schedule 6.

**Line 12 – Sales to Licensed Distributors.** Gallons sold in bulk, excise tax exempt to other licensed distributors. Send a **Schedule 6** electronically for each fuel type.

**Line 13 – Bulk Sales to United States Government.** Gallons sold in bulk, excise tax exempt to the U S Government. Send a **Schedule 8** electronically for each fuel type.

**Line 14 – Bulk Sales to Political Subdivisions of this State.** Gallons sold in bulk to political subdivisions of this State. Send a **Schedule 9** electronically for each fuel type.

**Line 15 – Jet Fuel for International Flights.** Gallons sold exempt for use by the customer to propel jet or turbojet engine aircraft in international flight. Send a **Schedule 10** electronically for each fuel type.

**Line 16– Total Exempt Sales.** Total lines 11 through 15.

**Line 17– Taxable Gallons.** Line 10 (Total Gallons Sold and Used) minus Line 16 (Total Exempt Sales).

**TAX COMPUTATION (Page 2/Back of Tax Return)**

Excise tax rates of blends containing less than 10% gasoline will vary from the standard rates listed on the return. If the product sold is unblended gasoline (additives are included) or a gasoline blend containing at least 10% gasoline, the gasoline excise tax rate applies.

**Lines 18 – Taxable Sales of Gasoline, 21 – Taxable Sales of Aviation Gas and 22 – Taxable Sales of Jet Fuel.** List the number of taxable gallons for each product on the applicable line under “Gallons”. Multiply taxable gallons by the tax rate listed for the product and enter the amount in the “Tax” column. Send a separate **Schedule 5** electronically for each product type listing taxable sales to licensed distributors.

**Line 19 – Taxable Sales of E10.** List the number of taxable gallons of E10 on Line 19 under “Gallons”. Multiply taxable gallons by the E10 tax rate and enter the amount in the “Tax” column.

**Line 20 – Taxable Sales of Other Products.** Excise tax rate computation is required for any blend of gasoline that contains less than 10% gasoline. The excise tax rate is the weighted average of the two fuels as shown in the example below: % of ethanol in the blend multiplied by the ethanol tax rate, plus the % of gasoline in the blend multiplied by the gasoline tax rate.

Provide a description for the fuel blend, such as E95. Report the number of taxable gallons for the fuel blend under “Gallons”. Clearly write the computed excise tax rate for the fuel blend. Multiply taxable gallons by the excise tax rate for the blend and enter the amount in the “Tax” column.

Example: .95 (95%) ethanol X ethanol excise tax rate of \$0.198 =	\$0.1881
.05 (05%) gasoline X gasoline tax rate of \$0.300 =	\$0.0150
	<u>\$0.2031</u>

**A blend of 95% ethanol plus 5% gasoline has an excise tax rate of \$.203.**

**Line 23 – Total Taxable Gallons Sold.** Total the **Gallons** listed on Lines 18 through 22. Total Taxable Gallons must equal Taxable Gallons listed on Line 17.

**Line 24 – Net Excise Tax Due.** Total the **Tax** amounts listed on Lines 18 through 22.

**Line 25 – Dealer Credit Card Sales to U. S. Government.** This is the excise tax amount claimed by the Gasoline Distributor for allowable retail sales of gasoline paid by U. S. Government credit card that were exempted from Maine excise tax by the Distributor. List the tax credit as a positive number. Send a **Schedule 22** electronically to support the Dealer Credit Card claim.

**Line 26 – Excise Tax Paid Purchases.** The excise tax amount claimed for tax paid purchases listed on Line 2 on the front of the tax return. List excise tax paid on purchases as a positive number.

**Line 27 – Credit from Prior Period.** If you have a tax credit from a prior reporting period and received a credit notice from Maine Revenue instructing you to take the credit on your Gasoline Distributor return, put the amount on this line. Line 27 cannot be used to make other adjustments. Changes to prior returns must be made on an Amended Return. See below for instructions for filing Amended returns.

**Line 28 – Amount Due or Line 29 – Credit Due.** Deduct the amounts on lines 25 (Dealer Credit Cards), 26 (Tax Paid Purchases) and 27 (Credit from a Credit Notice) from Line 24 (Net Excise Tax Due). If excise tax is owed, put the amount on line 28. If you are due a credit, put the amount on Line 29. List all amounts as positive numbers.

If you are due a credit and would like a refund, check the box on Line 29. If you do not check the box requesting a refund, the credit will be carried forward to the next reporting period.

**Lines 30 (Net Excise Tax – Gasoline), 31 (Net Excise Tax – Aviation Fuel) and 32 (Jet Fuel).** Allocate excise tax to the proper fuel category. Tax amounts for gallons listed on lines 30, 31 and 32 should equal Net Excise Tax Due (Line 24) less amounts on Lines 25 and 26. Tax listed on Line 30 (Net Excise Tax – Gasoline) should include the tax amounts on Lines 18, Line 19 and Line 20. Please note that Line 20 is only used to report a gasoline/ethanol blend with less than 10% gasoline.

Please check the boxes for each type of schedule that will be sent electronically. Failure to submit required schedules electronically may delay processing of your tax return.

To file an **Amended Return**, obtain a blank Gasoline Distributor Tax return from Maine Revenue Services by visiting our web page at <http://www.maine.gov/revenue/fueltax/> or calling the number below. Write “Amended” at the top of the return. Fill in your company information as it appears on the pre-printed return. Fully complete the return with correct figures. Attach an explanation and email any new schedules for any figures that have changed from the original return. Maine Revenue Services will compute additional taxes owed or the credit due your company. If the result of the amended return is a credit and you want to request a refund, check the box on line 29.

Do not forget to include payment with your return. Maine Revenue Services has mandated electronic payments for many taxpayers, and these options are also available for all taxpayers. Payment by check or money order should be made payable to: Treasurer, State of Maine. Include your registration number on the check or money order. The mailing address is Maine Revenue Services, P. O. Box 1065, Augusta, ME 04332-1065. Failure to file or pay this return on or before the due date will result in applicable interest and penalty charges. For assistance with returns and electronic schedules, please call 207.624.9609. For information about electronic payment options, please call 207.624.5625.