

Municipality of Anchorage, Treasury Division
Motor Fuel Tax Return

General Instructions

Every motor fuel dealer shall submit a monthly tax return, even if there are no taxes due for the period reported. The tax due with the return must be paid on or before the last day of the month following the month reported.

These instructions are not to replace Anchorage Municipal Code 12.55, but are offered for the convenience of the taxpayer in completing the return.

A. Enter name of Motor Fuel Dealer as listed on current Alaska business license
B. Enter Certificate of Registration number issued by the Municipality of Anchorage (MOA) Treasury Division
C. Enter Month and Year of tax return filing
D. Select whether the tax return is an Amended Return

Section I. Receipts

Report all transactions in whole gallons.

1. <i>Gallons received tax-on.</i> Enter the number of gallons received tax-on. A dealer who purchases fuel and pays the tax at the time of purchase may claim a credit on the tax return for the tax paid.
2. <i>Gallons received tax-off from Licensed Qualified Dealers (LQD)*.</i> Enter the number of gallons received tax-off. Submit supporting schedule at Department's request.
3. <i>Gallons imported from other sources.</i> Other sources include other states or foreign countries. Submit supporting schedule at Department's request.
4. <i>Total receipts (add lines 1 through 3).</i> Enter total here and on Page 1, Section III, line 2.

* LQD means a person who refines, imports, manufactures, produces, compounds or wholesales motor fuel, who satisfies criteria for qualified dealers established by the department by regulation and who obtains a qualified dealer's license from the department.

Section II. Distributions

Report all transactions in whole gallons.

Gallons Delivered Tax-On

1. <i>Gallons used by Dealer.</i> Enter the number of gallons the Motor Fuel Dealer used.
2. <i>Gallons delivered tax-on to retailers and others excluding LQD.</i> Enter the number of gallons delivered to retailers and users where the tax was assessed.
3. <i>Gallons delivered tax-on to LQD.</i> Enter the number of gallons delivered to LQD where the tax was assessed.
4. <i>Total gallons delivered tax-on (add lines 1 through 3).</i> Enter total here and on Page 2, Section IV, line 2.

Gallons Delivered Tax-Off

5. <i>Gallons delivered tax-off to LQD.</i> Report all gallons delivered tax-off to LQD in aggregate numbers. The suggested basis for determining this total is from bills of lading. Submit supporting schedule at Department's request.
6. <i>Gallons exported outside the Municipality of Anchorage.</i> Report all gallons exported outside of Municipal boundaries in aggregate numbers. The suggested basis for determining this total is from bills of lading. Submit supporting schedule at Department's request.
7. <i>Gallons delivered to U.S. government agencies for their official use.</i> Enter the number of gallons delivered tax-off to U.S. government agencies in aggregate numbers.
8. <i>Gallons delivered to state or local government agencies for their official use.</i> Enter the number of gallons delivered tax-off to state and local government agencies in aggregate numbers. This does not include fuel sold to local government agencies for resale to local residents.
9. <i>Other exempt or tax-off deliveries.</i> Enter the number of gallons delivered tax-off to qualifying exempt entities in aggregate numbers. This may include entities who have a valid Certificate of Use issued by the State of Alaska. Charitable institutions are only those institutions that are exempt from income tax for federal purposes under Internal Revenue Code Section 501(c)(3). It does not include civic leagues, labor organizations, or social clubs.
10. <i>Total gallons delivered tax-off (add lines 5 through 9).</i> Enter total here.
11. <i>Total Distributions (add lines 4 and 10).</i> Enter total here.

Section III. Inventory Reconciliation

1. <i>Beginning physical inventory.</i> This number must agree with the prior month's ending inventory.
2. <i>Receipts.</i> Enter the amount of Total Receipts from Section I line 4 in whole gallons.
3. <i>Distributions.</i> Enter the amount of Total Distributions from Section II line 11 in whole gallons.
4. <i>Gain/Loss.</i> This amount is calculated after all other line items are entered in the Inventory Reconciliation section. Reportable losses may be due to temperature changes, spillage, fire or other accidents. Enter a gain as a positive number and a loss as a negative number.
5. <i>Transfers.</i> Enter the amount of any fuel re-branded from one product to another. DO NOT enter transfers or exchanges of fuel between dealers. The total of all reported "transfers" during any month should equal zero.
6. <i>Ending physical inventory (add lines 1, 2, 4 and 5; subtract line 3).</i> This total should match your actual (measured) ending inventory.

Section IV. Tax Computation

1. <i>Total gallons delivered tax-on.</i> Enter the amount from Page 1, Section II, line 4
2. <i>Less: Tax-paid purchases Gallons received tax-on.</i> These are Tax-paid purchases. Enter the amount from Page 1, Section I, line 1
3. <i>Net taxable gallons.</i> Subtract line 2 from line 1
4. <i>Tax.</i> Multiply line 3 by the \$0.10 per gallon excise tax on motor fuel purchased, sold, or transferred within the MOA
5. <i>Total tax for all fuel types</i>
6. <i>Prior month adjustment (attach explanation)</i>
7. <i>Total tax due with this return (subtract line 6 from line 5)</i>

8. *Penalty-Failure to File Timely.* A motor fuel dealer who fails to file a tax return within seven (7) calendar days following its due date shall automatically incur a civil penalty for each tax return not filed equal to ten percent (10%) of the taxes due the Municipality. If a Dealer fails to file a tax return within sixteen (16) calendar days after its due date, the civil penalties shall be increased to twenty-five percent (25%)

9. *Penalty-Failure to Pay Timely.* A motor fuel dealer who fails to remit the full amount of any tax due within seven (7) calendar days following its due date shall incur and pay a civil penalty of ten percent (10%) of taxes due but remaining unpaid after the due date. If a Dealer fails to pay the full amount of the tax due within sixteen (16) calendar days after the due date, civil penalties shall be increased to twenty-five percent (25%)

10. *Interest at the rate of twelve percent (12%).* Interest shall accrue daily on the unremitted balance of taxes due after the due date of the return

11. *Total AMOUNT DUE WITH RETURN* (add lines 7 through 10) The monthly tax return and tax remittance is due on or before the last day of the month following the month during which motor fuel was sold or transferred within the municipality

The tax return shall be signed under penalty of perjury by an officer of the motor fuel dealer and shall include the following:

- Enter the name and signature of the preparer, date, phone number and email address.
- Enter the name and signature of the taxpayer or Officer of Corporation, date, phone number and email address.
- Enter the complete mailing address of the Motor Fuel Dealer

Additional Assistance

Mail completed forms to:
Municipality of Anchorage
Treasury/Fuel Tax
PO Box 196650
Anchorage, AK 99519-6650

Or hand deliver to:
Municipality of Anchorage
632 W 6th Ave., Suite 330
Anchorage, AK 99501