



## INSTRUCTIONS

Each licensed gasoline and special fuels dealer must file a Petroleum Storage Tank Environmental Assurance Fee Monthly Report and submit this form with payment on or before the 25th day of the month following the month covered by the report. Example: The January report is due on February 25. Payment of the amount due must accompany the report. Do not combine this payment with your gasoline and special fuels tax payments. The fee is based on taxable gasoline and/or special fuels gallons. **A REPORT MUST BE FILED EACH MONTH EVEN IF NO GASOLINE AND/OR SPECIAL FUELS GALLONS ARE TAXABLE. A REPORT MUST BE FILED EVEN IF NO FEE IS DUE.**

Failure to file a monthly report or file a report timely may result in imposition of penalties pursuant to KRS 131.180 and interest at the tax interest rate defined in KRS 131.010(6).

The fee computed on gasoline gallons is based on taxable gasoline as shown on your gasoline dealer's monthly tax report, Form 72A089, line 11. A deduction may be taken on line 2 of Part I (see reverse of this form) for gasoline sold during the month for agricultural purposes. Gasoline gallons sold for agricultural purposes is defined as those gasoline deliveries to Kentucky motor fuels tax refund permit holders of class A, D, E and G permits. You must retain a listing of all sales to support each monthly agricultural deduction; however, you are not required to submit this listing with each month's report. No other deductions on gasoline for other uses or purposes are applicable.

The fee computed on special fuels gallons is based on taxable special fuels as shown on your special fuels dealer's monthly tax report, Form 72A138, line 13. Deductions may be taken on lines 7a through 7e of Part II (see reverse of this form) for special fuels sold during the month that qualifies for the credits on lines 17a, 17b, 17c, 17d and 17e also on Form 72A138. Since the deductions on lines 7a through 7e are supported by your special fuels detail required to be submitted on Forms 72A127, 72A128, 72A129, 72A131 and 72A132, you are not required to retain a separate listing for this report. No other deductions on special fuels for other uses or purposes are applicable.

All provisions of law relating to the Department of Revenue's administration and enforcement of the gasoline and special fuels tax and all other powers generally conveyed to the Department of Revenue by the Kentucky Revised Statutes apply to this fee.

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### CONTACT THE FOLLOWING FOR INFORMATION AND ASSISTANCE

#### By Telephone

(502) 564-3853

#### By Letter

Department of Revenue  
Motor Fuels Tax Compliance Section, Station 63  
P.O. Box 1303  
Frankfort, Kentucky 40602-1303

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