

**LICENSED GASOLINE DEALER'S
MONTHLY REPORT**

FOR DEPARTMENT USE ONLY			
_ / 5 / _ / _	4	/	_ / _
Account Number	Tax	Mo.	Yr.



➤ See Instructions on Reverse

Name and Address of Dealer <input type="checkbox"/> Check here for address change	Gasoline Dealer's Number GL_ _ _ _
	Federal Employer ID Number _ _ - _ _ _ _ _ _ _
<input type="checkbox"/> Check Here if EFT Payment	Report for (mm/yy) _____
	Telephone Number () _____
Contact Person	Fax Number () _____

PART I—Computation of Gasoline Gallons Subject to Tax

RECEIPTS	Attach Schedule	COLUMN A In gallons	COLUMN B In gallons	COLUMN C In gallons
1. Gasoline purchased in Kentucky (Form 72A179)	2			
2. a. Gasoline sold for import into Kentucky (Supplier's Report) (Form 72A178)	5D			
b. Gasoline imported into Kentucky from other states (Form 72A179)	3			
c. Total imports (add lines 2a and line 2b)				
3. Gasoline disbursements from terminal storage (Form 72A179)	2A			
4. Receipts of unreported alcohol or other additives (Form 72A179)	2B			
5. Total gasoline received (add lines 1, 2c, 3 and 4)				
DEDUCTIONS				
6. Gasoline exported from Kentucky (Form 72A178)	7			
7. Gasoline sold to Kentucky licensed dealers (Form 72A178)	6			
8. Gasoline sold to U.S. government (Form 72A178)	8			
9. Gasoline lost through accountable losses (Approved Form 72A078) ..				
10. Total gasoline deductions (add lines 6, 7, 8 and 9)				
11. Total gasoline gallons subject to tax (line 5 minus line 10)				

PART II—Tax Computation

12. Gross tax liability (line 11 times rate per gallon)	\$	
13. Tax rate adjustment for gasoline gallons inventory held in wholesale bulk storage on the last day of the period (rate increase (decrease) _____ times _____ gallons)	\$	
14. Tax due after tax rate adjustment (line 12 plus line 13)	\$	
15. Nonhighway dealer credits		
a. Sales of gasoline for agricultural purposes (Form 72A178) (gallons on Schedule 10I _____ times tax rate)	\$ ()	
16. Total nonhighway dealer credits (total of line 15)	\$ ()	
17. Tax due after credits (line 14 minus line 16)	\$	
18. Dealer compensation allowance (2¼% of line 17 if report and payment are timely submitted)	\$ ()	
19. Net tax due after allowable compensation (line 17 minus line 18)	\$	
20. Credit(s) for previous payments and other authorized credits (attach a copy of authorization)	\$ ()	
21. Total tax due (overpayment) (line 19 minus line 20)	\$	

PART III—Statistical Gallons

- 1. 1. Gasoline imported into Kentucky (Kentucky tax paid to supplier) Form 72A179 (Schedule 1).
- 2. 2. Fuel-grade alcohol gallons blended or purchased for blending with gasoline during the above report period.

IMPORTANT NOTICE ➤ Make check payable to: **KENTUCKY STATE TREASURER.**
Mail report and check to: **KENTUCKY DEPARTMENT OF REVENUE, FRANKFORT, KENTUCKY 40619.**

I, the undersigned, a principal officer of the above-named licensee, have examined this report and it is, to the best of my knowledge and belief, a true, correct and complete report.

Signature	Print Name	Title	Date
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INSTRUCTIONS

- WHO MUST FILE** ➤ Each licensed gasoline dealer must file this report with all applicable supporting schedules each month. This report is required even though there may be no tax-free gallons to list as received or distributed.
- WHEN TO FILE** ➤ The report is due 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. Failure to timely file a monthly report will result in loss of compensation (line 18) and imposition of late filing penalties.
- PAYMENT** ➤ Payment of the tax due must accompany the report. The monthly payment must be made by Electronic Funds Transfer to **Kentucky State Treasurer**. Failure to timely remit all gasoline tax due will result in loss of compensation (line 18) and imposition of late pay penalties and interest.
- EXTENSION OF TIME** ➤ Notify the Motor Fuels Tax Compliance Section in the event you need to extend the filing date. Payment of not less than 95 percent of the total tax liability is required to extend the filing date of the gasoline monthly report. If the estimated payment is filed timely then the completed 72A089 and support schedules with any remaining tax payment is due on the last day of the month.
- TAX RATE** ➤ The gasoline tax rate is set quarterly and is effective for a quarterly period. Notification of the tax rate is mailed 20 days before the beginning of each calendar quarter. *Example:* Dealers are notified by March 10 of the tax rate effective for April, May and June.
- RECORDS RETENTION** ➤ Licensed dealers must keep all records relating to the receipt and distribution of gasoline for a period of five years. Such records include invoices, bills of lading, delivery tickets, meter readings and any other documents relating to the dealer's motor fuel activity.
- PETROLEUM STORAGE
TANK ENVIRONMENTAL
ASSURANCE FEE
MONTHLY REPORT** ➤ Each licensed gasoline dealer must also file Form 72A011, Petroleum Storage Tank Environmental Assurance Fee Monthly Report. The fee computed on gasoline gallons is based on taxable gasoline shown on line 11 of this report.
- STATISTICAL GALLONS** ➤ Part III, line 1 gallons are the total gallons of gasoline purchased at the terminal rack for import into Kentucky and on which the Kentucky gasoline excise tax was precollected by the supplier. Attach Form 72A179 (Schedule 1).
- Part III, line 2 information is provided to the Kentucky Transportation Cabinet for use in compiling data required to be provided to the Federal Highway Administration of the U.S. Government.
- ASSISTANCE AND
INFORMATION** ➤ Telephone (502) 564-3853
- Address Correspondence Motor Fuels Tax Section
Department of Revenue
P.O. Box 1303, Station 63
Frankfort, KY 40602-1303