



**LICENSED  
SPECIAL FUEL DEALER'S  
MONTHLY REPORT**

FOR DEPARTMENT USE ONLY			
Account Number	Tax	Mo.	Yr.
_____ / 5 / ____ / ____	5 / 5 / ____ / ____		

Name and Address of Dealer  Check here for address change

Special Fuel Dealer's Number FL \_\_\_\_\_  
Federal Employer ID Number \_\_\_\_\_  
Report for (mm/yy) \_\_\_\_ / \_\_\_\_  
Telephone Number(\_\_\_\_) \_\_\_\_\_  
Fax Number(\_\_\_\_) \_\_\_\_\_

Check Here if EFT Payment

Contact Person

**PART I—Computation of Special Fuel Subject to Tax**

RECEIPTS	Attach Schedule	COLUMN A In gallons	COLUMN B In gallons	COLUMN C In gallons
1. Special fuel purchased in Kentucky (Form 72A179) .....	2			
2. a. Special fuel sold for import into Kentucky (Supplier's Report) (Form 72A178) .....	5D			
b. Special fuel imported into Kentucky from other states (Form 72A179) .....	3			
c. Total imports (add line 2a and line 2b) .....				
3. Special fuel disbursements from terminal storage (Form 72A179) .....	2A			
4. Kerosene blended with other special fuel and all other receipts (Form 72A179) .....	2B			
5. <b>Total special fuel received</b> (add lines 1, 2c, 3 and 4) .....				
<b>DEDUCTIONS</b>				
6. Special fuel exported from Kentucky (Form 72A178) .....	7			
7. Special fuel sold to other Kentucky licensed dealers (Form 72A178) ....	6			
8. Special fuel lost through accountable losses (Approved Form 72A078) .				
9. Special fuel sold to railroad companies for nonhighway purposes (Form 72A178) .....	10Y			
10. Special fuel sold to U.S. government (Form 72A178) .....	8			
11. Special fuel used by licensed dealer for nonhighway purposes related to the distribution of special fuel to others .....				
12. <b>Total special fuel deductions</b> (add lines 6 through 11) .....				
13. <b>Total special fuel gallons subject to tax</b> (line 5 minus line 12) .....				

**PART II—Tax Computation**

14. Gross tax liability (line 13 times tax rate) .....	\$	
15. Tax rate adjustment for special fuel gallons inventory held in wholesale bulk storage on the last day of the period (rate increase (decrease) _____ times _____ gallons) .....	\$	
16. Tax due after the tax rate adjustment (line 14 plus line 15) .....	\$	
17. Nonhighway dealer credits (Form 72A178)		
a. Sales of special fuel for agricultural purposes (gallons on Sch. 10I _____ times tax rate) .....	\$(	)
b. Sales of special fuel for residential heating purposes (gallons on Sch. 10J _____ times tax rate) .....	\$(	)
c. Sales of special fuel to state or local government agencies (gallons on Sch. 9 _____ times tax rate) .....	\$(	)
d. Sales of special fuel to nonprofit religious, charitable or educational organizations (gallons on Sch. 10G _____ times tax rate) .....	\$(	)
e. Sales of special fuel for commercial use (gallons on Sch. 10A _____ times tax rate) .....	\$(	)
18. Total nonhighway dealer credits (add lines 17a, 17b, 17c, 17d and 17e) .....	\$(	)
19. Tax due after credits (line 16 minus line 18) .....	\$	
20. Dealer compensation allowance (2¼% of line 19 if report and payment are timely submitted) .....	\$(	)
21. Net tax due after allowable compensation (line 19 minus line 20) .....	\$(	)
22. Credit(s) for previous payments and other authorized credits (attach copy of authorization) .....	\$(	)
23. <b>Total tax due</b> (overpayment) (line 21 minus line 22) .....	\$	

**PART III—Statistical Gallons**

Special fuel gallons imported into Kentucky (Kentucky tax paid to supplier) Form 72A179 (Schedule 1).

**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

## INSTRUCTIONS

- WHO MUST FILE** ➤ Each licensed special fuel 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 20) 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 special fuel tax due will result in loss of compensation (line 20) 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 special fuel monthly report. If the estimated payment is filed timely then the completed 72A138 and support schedules with any remaining tax payment is due on the last day of the month.
- TAX RATE** ➤ The special fuel 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 special fuel 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 special fuel dealer must also file Form 72A011, Petroleum Storage Tank Environmental Assurance Fee Monthly Report. The fee computed on special fuel gallons is based on taxable special fuel shown on line 13 of this report.
- STATISTICAL  
GALLONS** ➤ Part III gallons are the total gallons of special fuel, specifically road use (clear) diesel, purchased at the terminal rack for import into Kentucky and on which the Kentucky special fuel excise tax was precollected by the supplier. Attach Form 72A179 (Schedule 1).
- ASSISTANCE AND  
INFORMATION** ➤ Telephone (502) 564-3853
- Address Correspondence Department of Revenue  
Motor Fuels Tax Compliance Section, Station 63  
P.O. Box 1303  
Frankfort, KY 40602-1303

