

**MONTHLY REPORT**

<b>FOR DEPARTMENT USE ONLY</b>			
_ _ / _ _ / _ _ / _ _	_ / <u>5</u> / <u>6</u> / _ _ / _ _	_ _ / _ _ / _ _	_ _ / _ _ / _ _
Account Number	Tax	Mo.	Yr.

**LIQUEFIED PETROLEUM GAS DEALER**



➤ See Instructions on Reverse

Name and Address of Dealer	License Number _____
	Federal Employer ID Number _ _ - _ _ _ _ _
<input type="checkbox"/> Check Here if EFT Payment	Report for _____ (MM)/(YY)
Contact Person _____	Telephone Number ( ) - _____

**TAX COMPUTATION**

1. Taxable gallons (Form 72A178) (Schedule 5) .....		_____
2. Tax-exempt gallons (Form 72A178) (Schedule 10) .....		_____
3. Total gallons of liquefied petroleum gas motor fuel (total line 1 plus line 2) .....		_____
4. Gross tax liability ( <b>line 1</b> times tax rate per gallon) .....	\$	_____
5. Less: Allowance for handling and reporting (1% of line 4) .....	\$ (	_____)
6. <b>Net Tax Due</b> (line 4 minus line 5) .....	\$	_____
7. Credit(s) for previous payments and other authorized credits (attach a copy of authorization) .....	\$ (	_____)
8. <b>Total tax due</b> (overpayment) (line 6 minus line 7) .....	\$	_____

**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 Title Date

## INSTRUCTIONS

- WHO MUST FILE** ➤ Each licensed liquefied petroleum gas dealer must file this report with applicable supporting schedule, Form 72A178, each month. This report is required even though there may be no liquefied petroleum gas motor fuel gallons sold.
- 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 may result in imposition of late filing penalties.
- PAYMENT** ➤ Payment of the tax due must accompany the report. The payment must be by certified or cashier's check made payable to **Kentucky State Treasurer**. Failure to timely remit all tax due may result in imposition of late pay penalties and interest.
- TAX RATE** ➤ The liquefied petroleum gas 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 maintain complete records of inventories, purchases, sales, use and other dispositions of liquefied petroleum gas for a period of two years. Such records include manifests of lading, invoices, correspondence and other papers pertaining to this motor fuel activity.
- ASSISTANCE AND  
INFORMATION** ➤ Telephone (502) 564-3853
- Address Correspondence Department of Revenue  
Motor Fuels Tax Compliance Section  
P.O. Box 1303, Station 63  
Frankfort, KY 40602-1303