

STATE OF NEVADA



Fuels Handbook

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Introduction – Nevada DMV Fuels Handbook

The following handbook has been developed by the Department of Motor Vehicles as a resource for the fuel industry. The Nevada DMV Fuel Handbook provides information pertaining to Chapters 360A, 365, 366, 373, 445C, and 590 of Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC).

This handbook has been divided into three separate Titles, each pertaining to different areas of the fuel industry. Title I provides information regarding motor fuel and special fuel suppliers, motor fuel dealers, fuel exporters and fuel transporters. Title II, provides information regarding special fuel dealers and Title III provides information relating to special fuel manufacturers.

Should you have any questions regarding the information contained within this handbook, please contact the Department of Motor Vehicles - Motor Carrier Division.

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Title I:

Fuel Suppliers, Fuel Dealers, Fuel Exporters and Fuel Transporters



Introduction

The Department of Motor Vehicles is responsible for the collection of all motor & special fuel excise taxes. Motor fuel excise taxes include gasoline, gasohol, aviation gasoline, ethanol, methanol and fuel for jet or turbine-powered aircraft. Special fuel taxes include: Diesel, Bio-Diesel, Kerosene, Liquefied Petroleum Gas (LPG), Compressed Natural Gas (CNG), Liquid Natural Gas (LNG), or any other combustible gas or liquid used for the generation of power for the propulsion of motor vehicles.

Unless sold to a Nevada licensed supplier, dealer, or exporter, motor fuels and special fuels are subject to tax when:

- The fuel is withdrawn from a Nevada pipeline terminal facility; or
- The fuel is imported into Nevada via truck, transport, or rail.

A Nevada licensed fuel supplier or dealer may maintain tax-free storage of motor fuels and special fuels in a Nevada pipeline terminal storage facility or their own bulk storage facility. The supplier shall sell motor fuels and special fuels from a terminal storage facility or their own bulk storage facility, tax-free to a Nevada licensed motor fuel supplier, dealer, or exporter.

Importers of motor fuels and special fuels into Nevada via truck, transport, or rail must be licensed as a Nevada fuel supplier.

Note: As of January 2010 importers of Ethanol and Methanol into Nevada via truck, transport or rail must be licensed as a Nevada fuel supplier.

The state taxes are collected and used to build and maintain the interstate and highway systems in the State of Nevada. County taxes are used in the maintenance of the county roadway system.

Chapter 1- Licensing

1. Licenses

Every supplier, dealer, exporter, transporter of motor fuels and special fuels, or special fuel manufacturer in Nevada must obtain a license prior to doing business within the state.

An exporter license is issued when the company's only fuel activity in Nevada is the exportation of fuel. An exporter license is not required for suppliers and dealers who, in addition to their receipt and sale of fuel in Nevada, also export fuel. Aviation fuel or fuel for jet or turbine-powered aircraft can only be exported by a Nevada licensed dealer.

Note: The exporter must be licensed within the state where the fuel is exported. Failure to be licensed in the destination state will result in the disallowance of export fuel credit until evidence clearly demonstrates the destination tax was paid.

A transporter license is issued when the company's only fuel activity in Nevada is the transportation of fuel for other companies. A transporter license is not required for suppliers or dealers who, in addition to their receipt or sale of fuel in Nevada, also transport fuel for hire. If the activity is performed under a separate Federal Employer Identification Number (FEIN) from the supplier FEIN, a separate transporter license is required.

Licenses are obtained by submitting a completed and signed Application for Motor and Special Fuel Licensing, MC042 with copies of the Nevada Business License and Articles of Incorporation. In addition, a Trading Partner Agreement, MC074 must be submitted to use the Motor Carrier Fuel Tax Application on the Internet for the electronic submission of tax returns. The applications may be obtained from the Motor Carrier forms room on the Department's website at www.dmvnv.com/mcforms.htm. A security bond or other form of security must also be submitted to the Department before a supplier or dealer license will be issued. See Section 2 for specific forms of security and required amounts.

Only one license per Federal Employers Identification Number (FEIN) will be issued regardless of the number of business locations leased or operated in Nevada. All licenses are valid for 1 year, unless suspended, revoked or cancelled. Licenses are valid only for the person or company in whose name it is issued. Any changes to the business information must be submitted on an updated "Application for Motor and Special Fuel Licensing" application. Anyone desiring to have their license cancelled must notify the Motor Carrier Division in writing and attach their current license.

You are required to renew your license every year by December 1 to ensure your license remains active and to avoid any late renewal fees. The Renewal Application (form MC042A), may be found on the Department's Motor Carrier website.

Note: The Department will impose the following administrative fines for any application received late in the following amounts:

- (a) If received 1 to 7 calendar days late _____ \$100
- (b) If received 8 to 14 calendar days late _____ 200
- (c) If received 15 to 22 calendar days late _____ 300
- (d) If received more than 22 calendar days late _____ 400
- (e) If received after the date on which the license expired _____ 500

2. Security

Suppliers and dealers must maintain security with the Department. The security may be in the form of a surety bond executed by a surety company licensed and authorized to do business in Nevada. In lieu of a surety bond, a supplier or dealer may deposit with the Department a like amount of lawful money of the United States or a savings certificate, a time certificate of deposit (TCD), a letter of credit, or an investment certificate drawn from a bank or financial institution situated in Nevada. Certificates must state that the amount is unavailable for withdrawal except upon order or release of the Department. The amount of the security must equal three times the reporting period liability of the licensee, and the amount required must be rounded to the next higher multiple of \$100. When no prior liability exists, applicants must estimate their potential liability. The minimum amount required on any security is \$2,000. Bonds are payable to the State of Nevada. A bond review shall be performed each year to ensure the proper amount of security is on file with the Department. Pursuant to NRS 365.290 and 366.235, bond amounts shall be determined by taking the highest monthly tax liability and multiplying it times three. If a supplier or dealer is determined to be habitually delinquent, they shall provide a bond in five times the amount or \$2000 whichever is greater.

3. Suspension or Revocation of a License

The Motor Carrier Division may suspend or revoke a license for:

- Failure to timely report and pay taxes due;
- Failure to maintain security as required;
- Filing any false reports, returns, statements, or affidavits; or

- Any other violation of the Nevada statutes and regulations relating to motor fuels, special fuels, and ethanol.

Pursuant to NAC 365.165 the Department may refuse to issue or may suspend, cancel or revoke a license issued if a person:

- (1) Fails to provide complete and accurate information on the application for licensure required by the Department;
- (2) Provides false, misleading or otherwise inaccurate information on the application for licensure required by the Department;
- (3) Makes a material misstatement on the application;
- (4) Before or after applying for or obtaining the license, was issued a license or registration as a dealer, supplier, exporter or transporter that was cancelled, suspended or revoked for cause in any state, district, territory or possession of the United States, or a foreign country;
- (5) Applied as a subterfuge for the real party in interest whose license described in subsection 4 has been cancelled, suspended or revoked for cause;
- (6) Neglects or refuses to maintain a bond as required by chapter 365 or 366 of NRS; or
- (7) Is delinquent, without having received an extension, in the payment of a tax on motor vehicle fuel, fuel for jet or turbine-powered aircraft or any other petroleum products in any state, district, territory or possession of the United States, or a foreign country.

The Department will notify the company and give an opportunity to show cause why the license should not be suspended or revoked.

Chapter 2 – Taxation and Reporting

1. Tax Exempt Sales

NRS 365.220 *Exempt transactions and sales. The provisions of this chapter requiring the payment of excise taxes do not apply to:*

1. *Motor vehicle fuel if it remains in interstate or foreign commerce.*
2. *Motor vehicle fuel, except aviation fuel, exported from this State by a supplier.*
3. *Aviation fuel or fuel for jet or turbine-powered aircraft exported from this State by a dealer.*
4. *Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces.*
5. *Motor vehicle fuel, other than aviation fuel, distributed or delivered on the order of the owner, to a supplier, or aviation fuel or fuel for jet or turbine-powered aircraft distributed or delivered on the order of the owner, to a dealer, if the dealer or supplier has furnished security in the amount prescribed in NRS 365.290 and has established to the satisfaction of the Department that the security is sufficient to ensure payment of all excise taxes as they may become due to the State from him under this chapter. Every dealer or supplier who claims an exemption shall report the distributions to the Department in such detail as the Department may require. If he does not do so, the exemption granted in this subsection is void and all fuel is considered distributed in this State subject fully to the provisions of this chapter.*
6. *Leaded racing fuel. As used in this subsection, “leaded racing fuel” means motor vehicle fuel that contains lead and is produced for motor vehicles that are designed and built for racing and not for operation on a public highway.*

2. Tax Returns and Reports

A. Motor Fuel and Special Fuels Suppliers, Exporters and Dealers of LPG, Aviation Fuel or Fuel for Jet or Turbine-Powered Aircraft

Nevada fuel suppliers are mandated by NAC 365.197 and NAC 366.090 to file tax returns electronically in the format prescribed by the Department. The payment of any tax that the supplier is required to remit with the statement must be made through the electronic transfer of money. Motor fuel and special fuels activity is reported through the “Motor Carrier Fuel Tax Application system” located on the Department’s website (at the following address):

<https://dmvapp.state.nv.us/motorfuel/default/login.aspx>.

or on the “Nevada Fuel Supplier/Dealer Tax Return”, Form MC038 or M038E and accompanying schedules, summaries and worksheets. All

receipts and disbursements for each month or fraction of a month during which the licensee is active must be reported to the Department by the last day of the following month whether or not there is any tax due. A return must also be filed if no activity was performed during a month. See Chapter 4 and 5.

B. Transporters

Motor fuel and special fuels activity is reported on the “Transporter’s Report”, Form MC038T and accompanying schedules. All activity for each month or fraction of a month during which the licensee is active must be reported to the Department by the last day of the following month. A report must also be filed even if no activity was performed during a month. See Chapter 5. In an effort to save time and money please email your transporter report to the proper person or the Industry Team group email at DMVMCTaxExaminers@DMV.NV.Gov by the due date.

If e-mailed, proof of a “Read Receipt” must be maintained by the submitter as evidence that the Department received the report. A secure drop site is preferred.

C. Exporters

Motor fuel and special fuels activity is reported on the “Exporter’s Report”, Form MC038E and accompanying schedules. All activity for each month or fraction of a month during which the licensee is active must be reported to the Department by the last day of the following month. A report must also be filed even if no activity was performed during a month. See Chapter 45. In an effort to save time and money please email your exporter report to the proper person or the Industry Team group email at DMVMCTaxExaminers@DMV.NV.Gov by the due date.

If e-mailed, proof of a “Read Receipt” must be maintained by the submitter as evidence that the Department received the report. A secure drop site is preferred.

3. Filing

The tax return with payment as applicable or report is considered filed timely if electronically transmitted, e-mailed or mailed to the Division, with postage prepaid on or before the due date as specified above. When the due date falls on a Saturday, Sunday, or a legal holiday, the return with payment as applicable or report will be considered filed timely if electronically transmitted, e-mailed or

mailed postage prepaid on the next business day. The transmit date or postmark date on the envelope containing the return with payment, as applicable, or report will be considered the date filed. If mail is metered by the taxpayer and is different from the US or Canadian Postal Services' postmark, the official postmark will be the one accepted.

Any person who fails to pay the tax or fee required shall pay a penalty of not more than ten (10) percent of the tax or fee due. In addition, interest at the rate of one (1) percent per month, or fraction of a month, from the date the tax or fee became due will be assessed and the two (2) percent collection allowance will be disallowed. If your payment will be late please call and speak to a tax examiner before transmitting the tax return so the appropriate tax can be collected. Any person who fails to file the required returns or reports and accompanying schedules, summaries, and worksheets will be subject to progressive sanctioning in accordance with NAC 366.400 and NAC 365.300.

Note: On late returns, suppliers lose the ability to claim the two (2) percent collection allowance. Principal and interest shall be assessed at the gross amount of tax due.

Note: When filing a late load, suppliers lose the ability to claim the two (2) percent collection allowance. Principal and interest shall be assessed at the gross amount of tax due.

4. Taxpayers Records

All Nevada licensed fuel suppliers, dealers, exporters, and transporters must keep adequate records for a period of four years after the return or report is filed with the Department. The records must substantiate all motor fuel and special fuels purchased, refined, or sold.

Records should include, but are not limited to, bills of lading, highway transportation receipts, manifests, inventory records including monthly stock reports, pipeline delivery tickets, refinery tickets, purchase and sales journals, purchase and sales invoices, disbursements journals, bank statements, canceled checks, tax returns, worksheets, and schedules.

Chapter 3 – Electronic Filing for Supplier, Dealer, and Exporter Tax Returns

1. Overview

The Department has developed an electronic tax return filing application accessible through the Internet for tax returns. To access the application **you** must complete and submit a Trading Partner Agreement, MC074. Once the Trading Partner Agreement has been submitted and approved, a user ID and password will be established for the account.

The application allows you to manually enter each of your loads through the online data entry or upload the information from an excel file or spreadsheet. The loads can be entered daily, weekly, or once a month. The recommended way to document your fuel activity is to enter all entries on your excel spreadsheet and then upload the information. The application will then use the information to build the summaries, worksheets, and the tax return. Once the tax return is submitted the information can only be changed by filing a hardcopy amended return. Please contact your Tax Examiner for documents needed to submit with a amended tax return. The supplier will have the ability to convert the summaries, worksheets, and tax return into a PDF file for downloading and/or printing.

The supplier will be required to make their payment through the Payment Screen by means of an Automated Clearinghouse (ACH) or EFT.

The application has been designed with a series of user-friendly screens. All the screens are set-up in a similar layout and designed for a specific function. Once the supplier is logged into the reporting period all screens have a toolbar across the top of the page that allows access to all other screens in the application.

A. Motor Carrier Fuel Tax Application – Home Page

The home page has the login box and other useful information such as:

- Related links
- Tax Return Due Dates
- Current state and county tax rates for all reported fuels
- Conversion instructions
- Area for comments, contacts, and questions.

At the first login, the user will be required to choose a different password. The password must consist of eight characters, including one number. You will then be required to answer 5 security questions; this is so you can reset your own password if you have forgotten it. Only accounts in good standing will be able to enter their tax returns online.

Home Page:



Enter your Tax Payer ID and password and select the Submit button.

B. Reporting Period Screen

This screen is used to establish the reporting period and will automatically default to the current month and year; however, it may be changed to select a prior month for inquiry purposes. Once a tax return is submitted, the data can no longer be edited. A hardcopy amended return must be submitted to make any changes to a prior period. Messages will be activated if a reporting period is invalid. Once the month and year has been selected they will auto-fill on all subsequent screens with the account information. This screen may also be accessed from the Reports dropdown selection at the top of the subsequent screens.

Reporting
Period Screen:

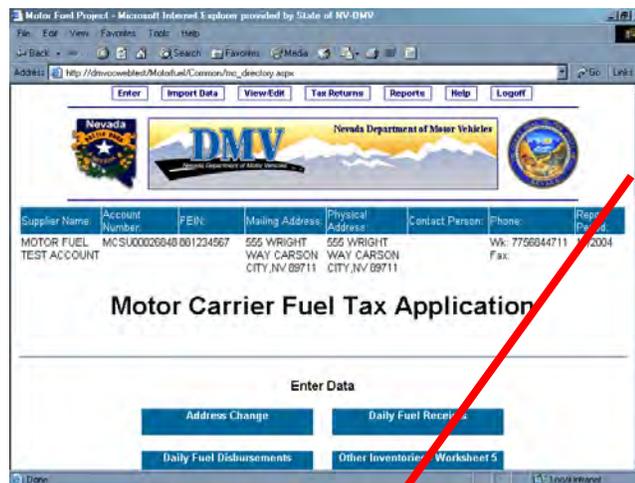


Select the month and year from the dropdowns and select the OK button.

C. Menu Screen

This screen is used to access all other screens in the application by selecting the associated button. The screens can also be accessed through the toolbar at the top of the screen or you may use the blue buttons below.

Main Menu
Screen:

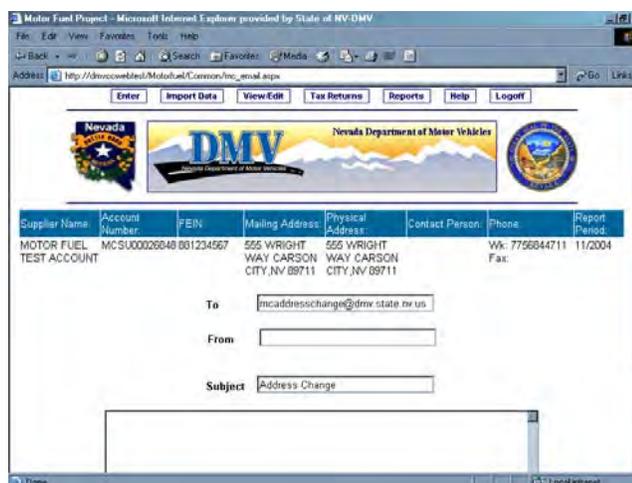


Use the scroll bar on the right side to access all of the menu buttons:

D. Address Change Screen

This screen is used to change the address of account only. When the Address Change button is selected an email box will be activated with the appropriate email address to submit the changes. The email will be forwarded to the Fuel Industry Team Tax Examiner assigned to the account for updating the application. Any other changes to the account must be submitted by sending an updated application. See Fuel Industry Change of Information, MC048 www.dmvnv.com/mcforms.htm.

Address Change Screen:



Supplier Name	Account Number	FEIN	Mailing Address	Physical Address	Contact Person	Phone	Report Period
MOTOR FUEL TEST ACCOUNT	MCSU00026048	801234567	555 WRIGHT WAY CARSON CITY,NV 89711	555 WRIGHT WAY CARSON CITY,NV 89711		Wk: 7756844711 Fax:	11/2004

To:

From:

Subject:

Please enter the name of the company, contact information, your email address, the address changes, and select the Send button.

E. Manual Entry of Daily Fuel Receipts / or Daily Fuel Disbursements

These screens are used to enter the individual loads of receipts / or disbursements. When the Daily Fuel Receipts button is selected the Schedule of Receipts screen will be activated. This screen can also be accessed through the toolbar "Enter" button dropdown list.

The fuel code or fuel type and the schedule type must be selected from the associated dropdowns prior to entering any load data. If the fuel code is selected, the associated fuel type will auto-fill. If the fuel type is selected, the most common fuel code will auto-fill and can be changed if necessary.

(1) Schedule Types:

a. Schedule Type 1:

Schedule Type 1 is for Gallons received, tax paid. Note: Licensed Suppliers are not to purchase tax paid fuel. When selected, a message box will be activated as NRS prohibits a licensed supplier to sell tax paid fuel to another licensed supplier. This schedule type should only be used if one of the suppliers is a newly licensed supplier and was not licensed for part of the month. Nevada must be the state of origin and destination state. All dyed products, heating oil, and lube oil are not valid. Information from this schedule will carry over to the Receipt Summary screen for lines one (1) or seven (7) depending on the fuel type.

b. Schedule Type 2:

Schedule Type 2 is for Gallons received from a licensed supplier, tax unpaid. When selected, Nevada must be the origin but does not need to be the destination state. Information from this schedule will carry over to the Receipt Summary screen lines two (2) or eight (8) depending on fuel type.

c. Schedule Type 2a:

Schedule Type 2a is the production/manufacturing of fuel. When selected, Nevada must be the origin but does not need to be the destination state. Information from this schedule will carry over to the Receipt Summary screen lines three (3) and nine (9) and the Worksheet 2 screen for collection of the inspection and cleanup fee depending on fuel type.

d. Schedule Type 3:

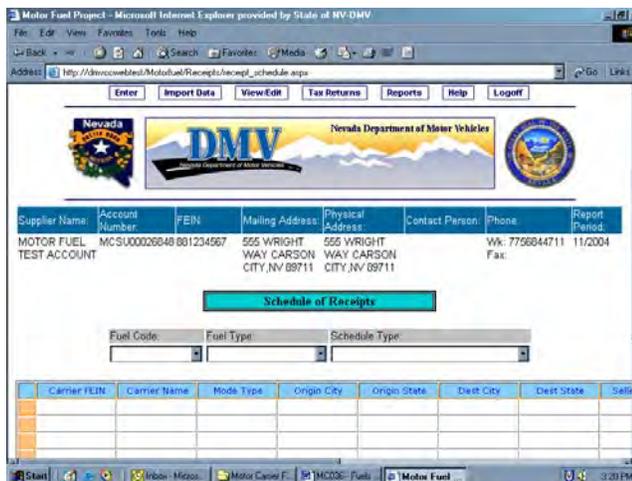
Schedule Type 3 is for Gallons imported from another state directly to the customer. When selected, Nevada cannot be the origin state and must be the destination state. Information from this schedule will carry over to the Receipt Summary screen lines four (4) or ten (10) and the Worksheet 2 screen for collection of the inspection and cleanup fee depending on fuel type.

e. Schedule Type 4:

Schedule Type 4 is for Gallons imported from another state into a tax free storage. When selected, Nevada cannot be the origin state and must be the destination state. Information from this schedule will carry over to the Receipt Summary screen lines five (5) or 11 the Worksheet 2 screen for collection of the inspection and cleanup fee depending on fuel type.

- (2) Once the fuel and schedule type are selected the related fuel loads can be entered. Late loads may be reported through the online application for loads one (1) month old. Any late loads older than one (1) month will need to be reported on a hard copy amended return.

Schedule of Receipts Screen:



Supplier Name	Account Number	FEIN	Mailing Address	Physical Address	Contact Person	Phone	Report Period
MOTOR FUEL TEST ACCOUNT	MC-SU00020040	801234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004

Schedule of Receipts

Fuel Code: Fuel Type: Schedule Type:

Carrier FEIN	Carrier Name	Mode Type	Origin City	Origin State	Dest City	Dest State	Sell

Field Description for the Schedule of Receipts /or disbursements

- a. Transporter FEIN (no hyphens are to be used in this entry)
 1. Mandatory for Mode Types J & R.
 2. Optional for Mode Type PL.
 3. Not applicable for Mode Types BA & ST.
- b. Transporter Name
 1. Mandatory for Mode Types J & R, but may be auto-filled from FEIN.

2. If not auto-filled, the transporter name must be entered.
 3. Optional for Mode Type PL.
 4. Not applicable for Mode Types BA & ST.
- c. Mode Type
- Mandatory - one of the following selections in the drop down box must be selected.
1. PL = Pipeline
 2. J = Truck
 3. R = Rail
 4. BA = Book Adjustment
 5. ST = Stationary Transfer
- d. Origin City – The city where the fuel was purchased.
1. Mandatory – The city must be entered in the appropriate columns.
- e. Origin State – the state the origin city is in.
1. The application will default to NV.
 2. Receipt Schedules 1, 2, & 2A must originate from Nevada.
 3. Receipt Schedules 3 & 4 must originate from out-of-state, not Nevada.
- f. Destination City – the city which the fuel is to be delivered.
1. Mandatory – The city must be entered in the appropriate columns.
- g. Destination State – the state which the city the fuel will be delivered to.
1. The application will default to NV.

2. Schedule 1, 3, & 4 must show Nevada as destination state.
3. Schedule 2 & 2A may show a non-Nevada destination state.
- 4. Schedule 5 must be in Nevada**
- 5. Schedule 7 must be delivered out-of-state**
- h. Seller's / or Purchaser's FEIN (no hyphens are to be used in this entry)
 1. Mandatory - Entered by the supplier.
- i. Seller's/ or Purchaser's Name
 1. Mandatory - Will be auto-filled based on the sellers FEIN #.
 2. If the seller is not licensed in the State of Nevada, the seller's name must be entered.
- j. Date Received / or Date Sold (example: 02/01/00)
 1. Mandatory - Actual date fuel was received or delivered (NOT invoice or billing date) must be entered.
- k. BOL/Manifest Number (– alpha/numeric, no hyphens and no more than 15 characters.)
 1. Mandatory - Entered by the supplier.
- l. Net Gallons (must be entered in whole numbers)
 1. Mandatory - Entered by the supplier.
- m. Gross Gallons (must be entered in whole numbers)
 1. Mandatory - Entered by the supplier.
- n. Billed Gallons (must match net or gross and be entered in whole numbers)

1. Mandatory - Entered by the supplier from their invoice.
2. Billed Gallons must equal gallons invoiced.
3. Application will auto-sum billed gallons and will carry the total forward to the Receipt Summary.

F. Search for Schedule of Receipts /or Disbursements Screen

This screen is used to search for reported loads. The search screen can be accessed by scrolling down to the View/Edit Data section of the menu screen and selecting the Daily Fuel Receipts button or the Daily Fuel Disbursements button through the toolbar View/Edit dropdown list. The data can be viewed online and changes made or a report can be requested by selecting the View Report button.

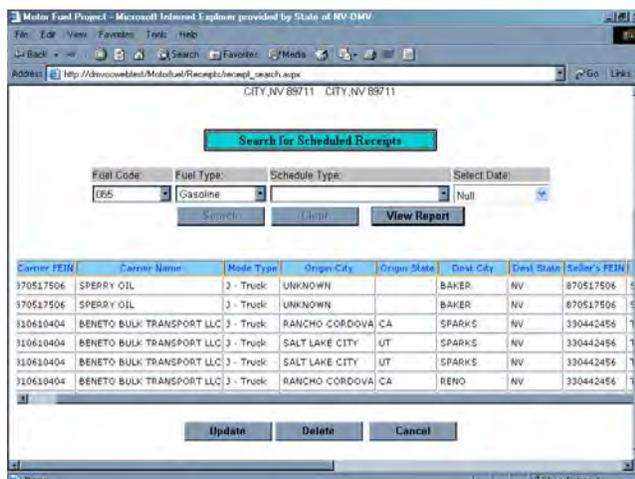
Search for fuel receipts by entering the Schedule Type, Fuel Type, or Fuel Code or a combination. If searching by date, it must be used in combination with the Schedule Type and Fuel Code.

To make changes to the information entered:

- (1) Access the data,
- (2) Make the changes,
- (3) Select the Check box, and
- (4) Click the Update button.

To delete the whole line of data select the Check box and click the Delete button. Messages will be activated for corrections or completion of the transaction.

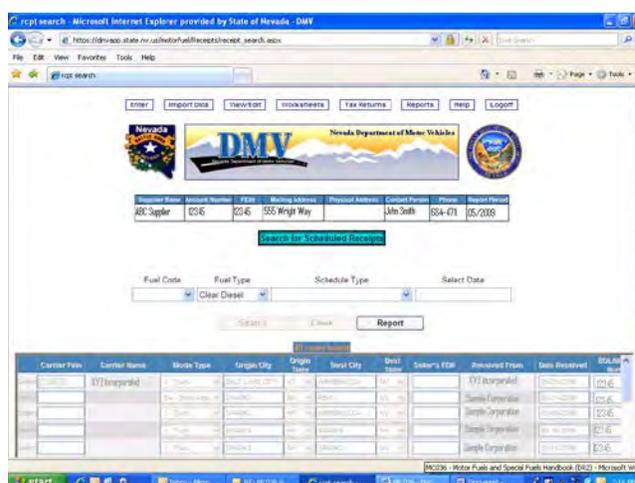
Search for Scheduled Receipts Screen:



G. Receipt /or Disbursement Summary Screen

This screen is used to review the total loads of receipts made for the reporting period. The Receipt Summary Screen can be accessed by scrolling down to the View/Edit Data section of the menu screen and selecting the Fuel Receipts Summary button or through the toolbar View/Edit button dropdown list. Review this screen after all receipt loads have been entered or imported to balance. The fuel totals from this screen will carry forward to Line 2 of the tax return. The heating oil and lube oil totals will carry forward to Worksheet 2 for calculation of the inspection and cleanup fees.

Search for Scheduled Receipts Screen:



Note: This screen cannot be edited.

H. Daily Fuel Disbursements

This screen is used to enter the individual loads of disbursements. When the Daily Fuel Disbursements button is selected the Schedule of Disbursements screen will be activated. This screen can also be accessed through the toolbar Enter button dropdown list.

The fuel code or fuel type and the schedule type must be selected from the associated dropdowns prior to entering any load data. If the fuel code is selected, the associated fuel type will auto-fill. If the fuel type is selected, the most common fuel code will auto-fill and can be changed if necessary.

If Schedule type 5 is selected, a message box will be activated as NRS prohibits a licensed supplier to sell tax paid fuel to another licensed supplier. This schedule type should only be used if one of the suppliers is a newly licensed supplier that was not licensed for part of the month. Nevada must be the destination state, but does not need to be the origin state. All dyed products, heating oil, and lube oil are not valid. Information from this schedule will carry to the Distribution Summary screen lines one (1) or eight (8) depending on the fuel type.

If Schedule type 6 is selected, Nevada should be the destination state, but does not need to be the origin state. Information from this schedule will carry to the Disbursements Summary screen lines two (2) or nine (9) depending on the fuel type.

If Schedule type 7 is selected, Nevada cannot be the destination state and does not need to be the origin state. Information from this schedule will carry to the Disbursement Summary lines three (3) or ten (10) and the Worksheet 2 screen for crediting possible Cleanup Fees depending on the fuel type.

If Schedule type 8 is selected a message box is activated as only US Armed Forces or Active Duty National Guard are allowed to purchase Gasoline, Gasohol, Jet Fuel and Aviation Fuel tax exempt. Nevada should be the destination state, but does not need to be the origin state. Heating oil and lube oil are not valid on Schedule 8. Information from this schedule will carry to the Disbursement Summary lines four (4) or 11 depending on the fuel type.

If Schedule type 9 is selected a message box is activated as Gasoline, Gasohol, Jet Fuel and Aviation Fuel is not tax exempt for state and local governments. Nevada should be the destination state, but does not need to be the origin state. Heating oil and lube oil are not valid on Schedule 9.

Information from this schedule will carry to the Disbursement Summary lines five (5) or twelve (12) depending on the fuel type.

If Schedule type 10 is selected a message box is activated to advise that fuel taxes are exempt in specific circumstances and may require follow-up documentation. Nevada should be the destination state, but does not need to be the origin state. Information from this schedule will carry to the Disbursement Summary lines six (6) or thirteen (13) depending on the fuel type.

Once the fuel and schedule type are selected the related fuel loads can be entered. Late loads may be reported through the online application.

(1) Field Description for the Schedule of Disbursements

- a. Transporter FEIN (no hyphens are to be used in this entry)
 1. Mandatory for Mode Types J & R.
 2. Not applicable for Mode Types BA & ST.
- b. Transporter Name
 1. Mandatory for Mode Types J & R, but may be auto-filled from the transporter FEIN #.
 2. If not auto-filled, the transporter name must be entered.
 3. Not applicable for Mode Types BA & ST.
- c. Mode
 1. Mandatory - one of the following selections in the drop down box must be selected.
 - a) J = Truck
 - b) R = Rail
 - c) BA = Book Adjustment
 - d) ST = Stationary Transfer
- d. Origin City – The city which the fuel was purchased

1. Mandatory - The city must be entered in the appropriate columns.
- e. Origin State – The state in which the city is located
1. The system will default to NV, but may be changed.
- f. Destination City – The city which the fuel is to be delivered to
1. Mandatory - The city must be entered in the appropriate columns.
- g. Destination State – The state which the city is located the fuel will be delivered to
1. The system will default to NV.
 2. Disbursement Schedule 5 must be Nevada.
 3. Disbursement Schedule 7 must be delivered out-of-state.
 4. Disbursement Schedules 6, 8, 9, & 10 should be Nevada. If other than Nevada is reported, an exception report is generated.
- h. Location – is a code of two (2) for county locations and four (4) for airport locations; see appendix B
1. Mandatory for all fuel types and all disbursement schedules except for schedule 7.
- i. Terminal Code – is only used for the pipeline location when imported from another state.
1. Optional - A drop-down menu will be provided listing all of the terminals for the supplier to choose the appropriate one. This usually is associated with the origin of the load.
- j. Sold To – is the purchaser
1. Mandatory – Entered by the supplier.
- k. Purchaser's Fein (no hyphens are to be used in this entry)

1. Mandatory – Entered by the supplier.
 - I. Date Sold (example: 02/01/00)
 1. Mandatory - Actual date fuel was delivered (NOT invoice or billing date).
 - m. BOL/Manifest Number – alpha/numeric no hyphens and no more than 15 characters
 1. Mandatory - Entered by the supplier.
 - n. Net Gallons – in whole numbers
 1. Mandatory if Gross Gallons is left blank.
 - o. Gross Gallons – in whole numbers
 1. Mandatory if Net Gallons is left blank.
 - p. Billed Gallons – in whole numbers
 1. Mandatory - Entered by the supplier from their invoice.
 2. Billed Gallons must equal net or gross gallons.
 3. System will auto-sum billed gallons and will carry the total forward to the Disbursement Summary.
- I. Search for Schedule of Disbursements Screen

This screen is used to search for loads of disbursements. The search screen for disbursements can be accessed by scrolling down to the View/Edit Data section of the menu screen and selecting the Daily Fuel Disbursements button or through the toolbar View/Edit button dropdown list. The data can be viewed online and changes made or a report can be requested by selecting the View Report button.

Search for fuel disbursements by entering the Schedule Type, Fuel Type, or Fuel Code or a combination. If searching by date, it must be used in combination with the Schedule Type and Fuel Code.

To make changes to the information entered:

- (1) Access the data,
- (2) Make the changes,
- (3) Select the Check box, and
- (4) Click the Update button.

To delete the whole line of data select the Check box and click the Delete button. Messages will be activated for corrections or completion of the transaction.

J. Disbursement Summary Screen

This screen is used to review the total loads of disbursements made for the reporting period. The Disbursement Summary Screen can be accessed by scrolling down to the View/Edit Data section of the menu screen and selecting the Fuel Disbursements Summary button or through the toolbar View/Edit button dropdown list. Review this screen after all disbursement loads have been entered or imported to balance. The fuel totals from this screen will carry forward to Lines six (6), seven (7), and ten (10) of the tax return as appropriate. The heating oil and lube oil totals will carry forward to Worksheet 2 for calculation of the inspection and cleanup credits.

K. Upload Data

This screen is used to import the loads of receipts and disbursements from a text file or a spreadsheet into the database. It is recommended for suppliers with more than two (2) loads of receipts or disbursements a month. The Department will provide the supplier with a copy of the text file or spreadsheet to be used for importing data. The formatting of the text file or spreadsheet cannot be changed as the application is programmed to read the file in a specific manner. The Upload Data Screen can be accessed by scrolling down to the Import Data section of the menu screen and selecting the Upload Data button or through the toolbar Import Data button.

Import Data Screen:



Select the Browse button and a Choose File window will be activated. Access the folder where the text file or spreadsheet is located on the supplier's computer and double-select the file name to open. When the file is listed in the Select Upload File area select the Upload File button. The application will transfer the data from the text file or spreadsheet to the database. Messages will be activated for corrections or completion of the transaction. Multiple files with different file names can be uploaded.

- (1) Column Description for Import File
 - a. Schedule Type – Describes the purchase or sale of fuel
 1. Mandatory – Entered by the supplier.
 - b. Fuel Type – Codes for the types of fuel FTA Product Codes are used
 1. Mandatory – Entered by the supplier.
 - c. Transporter Name – Details who moved the fuel
 1. Mandatory for Mode Types J & R
 2. Mandatory for Mode Type PL
 3. Not applicable to Mode Types BA & ST
 - d. Transporter FEIN – no hyphens should be used in this entry
 1. Mandatory for Mode Types J & R

2. Mandatory for Mode Type PL
 3. Not applicable to Mode Types BA & ST
- e. Mode of Transport
- J = Moved by truck
R= Rail
P = Pipeline
BA = Book Adjustment
ST = Stationary Transfer
1. Mandatory – Entered by the supplier.
- f. Origin City – The city where the fuel was purchased
1. Mandatory – The supplier must enter the origin city or the originating terminal ID from the paper information.
 - a. The terminal ID will correspond to an internal table to determine city and state.
- g. Origin State – the state the city is in
1. Mandatory – The supplier must enter the origin state unless a terminal ID is entered in the origin city.
 - a. Receipt Schedules 2 & 2A must originate from Nevada.
 - b. Receipt Schedules 3 & 4 can originate from any state, but Nevada.
 - c. All Disbursement Schedules can originate from any state.
- h. Destination City – the city which the fuel is to be delivered
1. Mandatory – The supplier must enter the destination city or terminal ID from the paper information.
 - a. The terminal ID will correspond to an internal table to determine city and state.
- i. Destination State – the state which the city is located in

1. Mandatory – The supplier must enter the destination state unless a terminal ID is entered in the destination city.
 - a. All Receipt Schedules must show Nevada as destination state.
 - b. Schedules 5 must show Nevada as the destination state.
 - c. Schedules 6, 8, 9, and 10 should show Nevada as the destination state.
 - d. Schedules 7 cannot show Nevada as the destination state.

- j. Location Code – a two (2) letter code for the county or a four (4) letter code for the airport; see appendix B
 1. All schedule type and all fuel type must have a location code except for schedule 7.
 2. All other Receipt Schedules and all Disbursement Schedules, except 5, may be blank.

- k. Terminal Code – is only used for the pipeline location when received in the state
 1. Optional and would correspond to the origin of the load by pipeline only.

- l. Purchase from/Sold to Name – this correlates to either receipts (2, 2A, 3, and 4) or disbursements (5, 6, 7, 8, 9 and 10)
 1. Mandatory – Entered by the supplier.

- m. Purchase/Sold to FEIN – no hyphens
 1. Mandatory – Entered by the supplier.

- n. Date Purchased/Sold – example 02/01/00
 1. Mandatory – Entered by the supplier.

- o. BOL Number – alpha numeric no hyphens and no more than 15 characters
 1. Mandatory – Entered by the supplier.

- p. Net Gallons – whole numbers
 - 1. Mandatory for all schedules
- q. Gross Gallons – whole numbers
 - 1. Mandatory for all schedules
- r. Billed Gallons – whole numbers
 - 1. Mandatory – Entered by the supplier from their invoice.
 - 2. Billed Gallons must match net or gross gallons.
 - 3. Application will auto-sum billed gallons and will carry the total forward to the Disbursement Summary.

2. Worksheet Screens

- A. These screens are used to view the following Worksheets:
- Worksheet 1 – County Taxes – motor fuels
 - Worksheet 1(SF) - County Taxes – special fuels
 - Worksheet 1a – County Indexed Taxes – motor fuels
 - Worksheet 1a(SF) - County Indexed Taxes – special fuels
 - Worksheet 2 – Inspection and Cleanup Fees
 - Worksheet 3 – Jet Fuel Taxes
 - Worksheet 4 – Aviation Fuel Taxes
 - Worksheet 5 – Other Inventories

The worksheet screens can be accessed by scrolling down to the View/Edit Data section of the menu screen and selecting the All Worksheets button or through the toolbar View/Edit button dropdown list. The “All Worksheets” button will activate a Worksheet Menu Screen.

In addition to the above worksheets, the application has been programmed to accept and calculate taxes and fees due on late-filed loads. These worksheets are listed on the Worksheet Menu Screen as Worksheets 1b and supporting Worksheets 1ba through 1be.

Select the button of the worksheet as required to update Worksheet 5 or view the information calculated on the subsequent worksheets.

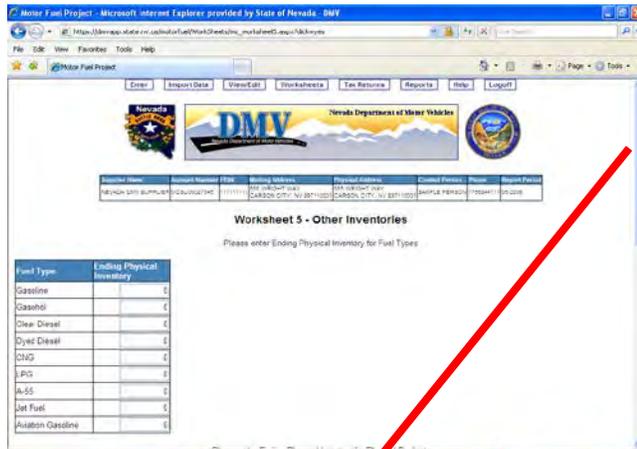
- B. Worksheet 5

Worksheet 5 consists of physical inventories and blend product information. If you have physical storage of fuel products or you blend fuel products, it must be completed prior to viewing any other worksheet to ensure the information needed for Worksheet 2 and the Tax Return is entered and processed by the application. If you do not have physical storage of fuel product or you do not blend products, lube imports you do not have to access Worksheet 5.

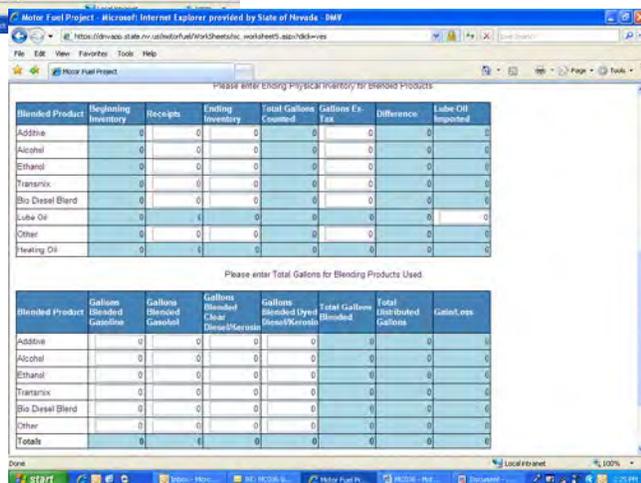
Menu Screen – Worksheet Selection Drop-down:



Select Worksheet from Worksheet Drop-Down Menu



Scroll down to see the rest of the screen.



C. Field Descriptions for Worksheet 5

- (1) Fuel Type, Ending Physical Inventory - physical ending inventories for each fuel type must be entered.
- (2) Blended Product, Beginning Inventory will carry forward from previous month.
- (3) Blended Product, Receipts – information must be entered. Total per product is carried over to Receipt Summary, Blend Products column.
- (4) Blended Product, Ending Inventory – physical ending inventory for each blend product must be entered.
- (5) Blended Product, Total Gallons to be accounted for is calculated as follows.
 - a. Beginning Inventory
 - b. Plus (+) Total Receipts
 - c. Less (-) Ending Inventory
- (6) Blended Product, Gallons sold ex-tax (not blended) – information must be entered.
- (7) Blended Product, Difference - Total Gallons to be accounted for less Gallons sold ex-tax.
- (8) Lube & Heating Oil Number of Gallons Imported – information must be entered and should match amounts for Heating Oil and Lube Oil on Line 12 of the Receipt Summary.
- (9) Blended Product, Gallons Blended Gasoline, Gasohol, Clear Diesel, and Dyed Diesel – information must be entered.
- (10) Blended Product, Total Gallons Blended is totaled by product type. Total of Column is carried forward to Worksheet 2.
- (11) Blended Product, Total Distributed = Total Gallons sold ex-tax (see f.) + total gallons blended (see i.). Total per product is carried over to Disbursement Summary, Blend Products column.
- (12) Blended Product, Gain/Loss = Total Gallons to be accounted for (see e.) – Total gallons distributed (see j.)

Once all the fields have been completed as applicable, select the Save button.

D. Worksheet 1 – County Tax – Motor Fuel

Worksheet 1 – County Tax is automatically completed based upon the information entered on the Schedule of Disbursements screen or import excel spread sheet and cannot be edited.

The Total County Taxes amount will carry forward to Line 16 of the Tax Return Screen. Select the Ok button and Worksheet 1a – Indexed Tax will be activated.

E. Worksheet 1(SF) – County Tax – Special Fuel

Worksheet 1 – County Tax is automatically completed based upon the information entered on the Schedule of Disbursements screen or import excel spread sheet and cannot be edited.

The Total County Taxes amount will not carry forward the Tax Return Screen. Select the Ok button and Worksheet 1a – Indexed Tax will be activated.

F. Worksheet 1a – Indexed County Tax – Motor Fuel

Worksheet 1a – Indexed County Tax is automatically completed based upon the information entered on the Schedule of Disbursements screen (or import excel spreadsheet) and cannot be edited.

The Total Indexed Taxes amount will carry forward to Line 17 of the Tax Return Screen. Select the Ok button to return to the Worksheet Menu screen.

G. Worksheet 1a(SF) – Indexed County Tax is automatically completed based upon the information entered on the Schedule of Disbursements screen (or import excel spreadsheet) and cannot be edited.

The Total Indexed Taxes amount will carry forward to Line 17 of the Tax Return Screen. Select the Ok button to return to the Worksheet Menu screen.

H. Worksheet 2 – Petroleum Product Fees

Worksheet 2 – Petroleum Product Fees is automatically completed based upon the information entered on the Schedule of Receipts and Disbursements screen (or import excel spreadsheet) and cannot be edited.

The total Inspection Fee amount will carry forward to Line 21 and the total Cleanup Fee amount will carry forward to Line 22 of the Tax Return Screen. Select the Ok button to return to the Worksheet Menu screen.

I. Worksheet 3 – Jet Fuel Taxes

Worksheet 3 – Jet Fuel Taxes is automatically completed based upon the information entered on the Schedule of Disbursements screen (or import excel spreadsheet) and cannot be edited.

The Total Jet Fuel Taxes amount will carry forward to Line 18 and 23 of the Tax Return Screen. Select the OK button to return to the Worksheet Menu screen.

J. Worksheet 4 – Aviation Fuel Taxes

Worksheet 4 – Aviation Fuel Taxes is automatically completed based upon the information entered on the Schedule of Disbursements screen (or import excel spreadsheet) and cannot be edited.

The Total State Aviation Fuel Tax amount will carry forward to Line 19 and the Total County Aviation Fuel Tax amount will carry forward to Line 24 of the Tax Return Screen. Click the Ok button to return to the Worksheet Menu screen.

K. Worksheet 1b – Late Load Reporting

(1) Worksheet 1ba – Late Load Reporting is automatically completed based upon the information entered on the Disbursements Schedule (or imported from an excel spreadsheet) Type 5 and cannot be edited. It calculates the additional amount of state and county tax due on gasoline and gasohol because of the loss of the two (2) percent collection allowance on late loads.

Note: This functionality is only available to those reporting loads less than a month late.

Select the Ok button to access Worksheet 1bb.

(2) Worksheet 1bb – Late Load Reporting is automatically completed based upon the information entered on the Disbursements Schedule (or import excel spreadsheets) Type 5 and cannot be edited. It calculates the additional amount of state and county tax due on special fuels, aviation fuels, and jet fuels because of the loss of the two (2) percent collection allowance on late loads.

Note: This functionality is only available to those reporting loads less than a month late.

Click the Ok button to access Worksheet 1bc.

- (3) Worksheet 1bc – Late Load Reporting is automatically completed based upon the information entered on the Receipts Schedule Type 3 and 4 and cannot be edited. It indicates all prior period imports.

Note: This functionality is only available to those reporting loads less than a month late.

Click the Ok button to access Worksheet 1bd.

- (4) Worksheet 1bd – Late Load Reporting is automatically completed based upon the information entered on the Disbursements (or import excel spreadsheet) Schedule Type 7 and cannot be edited. It indicates all prior period exports.

Note: This functionality is only available to those reporting loads less than a month late.

Click the Ok button to access Worksheet 1be.

- (5) Worksheet 1be – Late Load Reporting is automatically completed based upon the information entered on the Disbursements (or import excel spreadsheet) Schedule Types 6, 8, 9, and 10 and cannot be edited. It indicates all prior period exempt transactions.

Note: This functionality is only available to those reporting loads less than a month late.

Click the Ok button to access Worksheet 1b.

- (6) Worksheet 1b – Late Load Reporting is automatically completed based upon the calculations from Worksheets 1ba through 1be and cannot be edited. The Total Late Load Tax Due amount will carry forward to Line 31 of the Tax Return Screen.

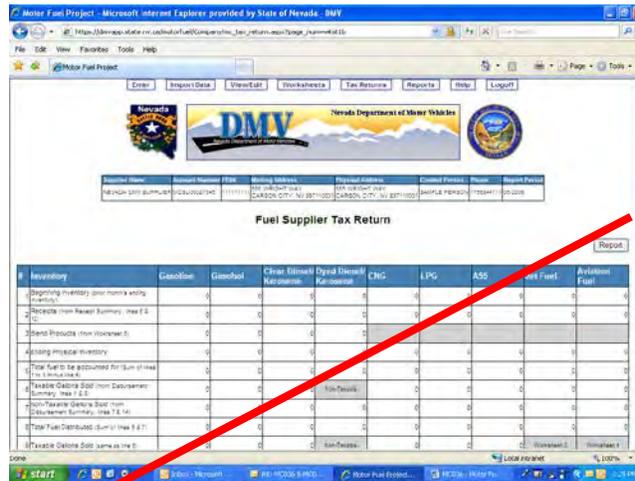
Click the Ok button to return to the Worksheet Menu Screen. If all information has been entered, verified, and is correct the tax return can be transmitted.

Note: This functionality is only available to those reporting loads less than a month late.

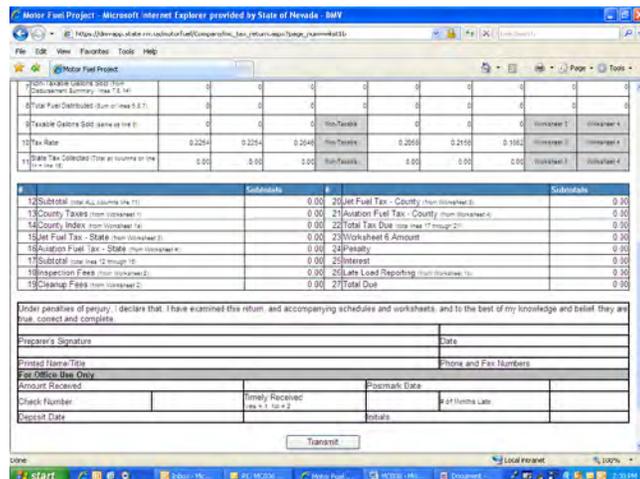
3. Tax Return Screen

This screen is used to review the total calculations and verify the ending tax amount due. The Tax Return Summary Screen can be accessed by scrolling down to the Tax Returns section of the menu screen and selecting the Transmit Fuel Supplier/Dealer Tax Return button or by positioning the cursor on the toolbar Tax Return button to access the dropdown selection and selecting the View/Transmit Fuel Supplier Tax Returns. Review this screen after all information has been entered.

Fuel Supplier Tax Return Screen:



Scroll down to see the rest of the screen.



If all the information is correct, click the Transmit button to access the Payment Screen. If the information is incorrect, the load information must be reviewed and corrected to recalculate the tax return. Please see Section 6 and 9 to search for the load information.

4. Payment Screen

This screen is used to record the payment of any tax amount due. The Payment Screen can be accessed by clicking the Transmit button after verifying the tax return information or positioning the cursor on the toolbar Tax Return button to access the dropdown selection and selecting the Tax Return Payment.

The supplier will make their payment through the Payment Screen by means of an Automated Clearinghouse (ACH) or EFT. For Amended returns or new accounts only, the physical check must be postmarked on or before the due date to avoid penalty, interest, and the loss of the two (2) percent collection allowance. See Chapter 2, Section 3. If mail is metered by the taxpayer and is different from the US or Canadian Postal Services' postmark, the official postmark will be the one accepted.

Payment Screen:



Select the payment type from the dropdown. Based upon the option chosen, additional fields will be activated to record ACH or EFT information. The Payment Amount Due will auto-fill from the tax return and cannot be changed. Click the Submit button to record the payment information. When completed the window can be closed or exit the application by positioning the cursor over the toolbar Logoff button and click the Signoff.

Chapter 4 – Alternate Filing Options

If a supplier is unable to access the Internet for electronic filing, after notifying the Department, the supplier may continue to submit a physical paper return or the supplier may submit a text file or spreadsheet on a disk or CD to be loaded into the application by the Motor Carrier Division, Fuel Industry Team, Tax Examiners. Please see Chapter 3, Section 11 for information regarding the text file or spreadsheet. The tax return, disk, or CD and payment, if applicable, must be postmarked on or before the due date (See Chapter 2, Section 3). If mail is metered by the taxpayer and is different from the US or Canadian Postal Services' postmark, the official postmark will be the one accepted.

Licensed transporters must continue to file a physical paper report or email the excel version of the report to the designated Administrative Assistant at this time. The report must be postmarked or received by email on or before the due date. See Chapter 2, Section 2.

1. Supplier Tax Return Instructions

A. Completing the Schedule of Receipts

The Schedules of Receipts provide detail in support of the information reported on the Receipt Summary. Each receipt of product must be listed on a separate line. You must use the fuel type and terminal codes from the matrix. Use additional pages if needed. You may copy these forms as needed or attach a computerized spreadsheet, as long as all the required fields are represented on the spreadsheet in the same format.

(1) General Instructions:

July 1, 2006 Nevada fuel suppliers are hereby mandated by NAC 365.197 and NAC 366.090 to file tax returns electronically in the format prescribed by the Department. In addition, the tax return must be accompanied by the payment of any tax that the supplier is required to remit. The payment of any tax that the supplier is required to remit with the statement must be made through the electronic transfer of money.

If filing electronically, supplier will need to upload an excel file with all receipts and disbursements listed. The system will calculate and generate the tax return and worksheets. The instructions for schedule types are the same for both electronic and paper tax returns, except for the Receipt and Disbursement Schedules are not necessary for electronic filing.

If supplier has received permission from the Department to file a physical paper return, they will fill out one Schedule of Receipts for each fuel/product type. On the top of each form put your Business Name, Account Number, FEIN, Fuel Type Code (from matrix), Month/Year of Tax Return period, and Schedule Type. In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. Return all completed Schedules of Receipts with your tax return and make a copy for your records.

a. Schedule Type 1:

Schedule Type 1: NRS 365.324 and 366.207.3 prohibits a licensed supplier from buying and selling tax paid product from and to another licensed supplier Product that was received from a licensed Nevada Fuel Supplier and you paid the Nevada fuel tax. Transfer total of each fuel/product type to the applicable type on the Receipt Summary, line one (1) or seven (7).

b. Schedule Type 2:

Schedule Type 2: Product that was received in Nevada from a licensed Nevada Fuel Supplier or Dealer and you did not pay the Nevada fuel tax. Transfer the total of each fuel/product type to the applicable type on the Receipt Summary, line two (2) or eight (8).

c. Schedule Type 2A:

Schedule Type 2A: Product that was generated blended or refined and added to your inventory at an In-State refinery and you did not pay the Nevada fuel tax. Transfer the total of each fuel/product type to the applicable type on the Receipt Summary, line three (3) or nine (9).

d. Schedule Type 3:

Schedule Type 3: Product imported from another state that was delivered directly to a customer. Nevada fuel tax was not paid. Transfer the total of each fuel/product type to the applicable type on the Receipt Summary, line four (4) or ten (10).

e. Schedule Type 4:

Schedule Type 4: Product imported from another state that was put into tax-free storage. Nevada fuel tax was not paid. Transfer total of each fuel/product type to the applicable type on the Receipt Summary, line five (5) or 11.

(2) Specific Instructions:

Transporter Name: Enter the name of the company delivering the product. To be valid, the transporter must be licensed in Nevada. This includes pipeline, rail car, truck or any other mode of transportation.

Transporter FEIN: Enter the Federal Employer Identification Number of the company delivering the product.

Mode: J = Truck PL = Pipeline R = Rail
ST = Stationary Transfer BA = Book Adjustment

Point of Origin/Destination: Enter the city and state location the product was transported from/to. When received into or from a terminal, use the IRS Terminal Code Number.

Received from: Enter the name of the licensed Nevada Fuel Supplier from which you purchased the product.

Seller's FEIN: Enter the Federal Employer Identification Number of the company from which you purchased the product.

Date Received: Enter the date the product changed title. For pipeline receipts, enter the date the fuel was actually delivered to the Nevada pipeline terminal not the invoice date.

Manifest Number: Enter the identifying number from the BOL or Manifest issued at the terminal when the product was removed over the rack. In the case of pipeline movements, use the pipeline ticket number.

Net Gallons: Enter the net gallons recorded on the manifest. For pipeline shipments, report the actual gallons received and added to your inventory.

Gross Gallons: Enter the gross gallons recorded on the manifest.

Billed Gallons: Enter the billed gallons recorded on the manifest. This must match either the net or gross gallons.

Enter the grand total for Net, Gross, and Billed Gallons in the space provided at the bottom of the schedule. Carry the Billed Gallons total forward to the Receipt Summary line as indicated in the description of schedules above.

(3) Additional Instructions:

Stationary Transfers (mode "ST"): Use Schedule 6 to disburse product from inventory. Leave transporter name and FEIN fields blank.

a. Book Adjustments (mode "BA"): Leave transporter name and FEIN fields blank.

1. Receipt the product(s) to your inventory "as received".
2. Disburse the amount blended for the month using the same product types as received and the "BA" mode.
3. Receipt the amount blended for the month using the new product type and the "BA" mode.
4. Disburse the new product normally.

Example: You receive bulk shipments of gasoline and alcohol, but blend part of the shipments together and disburse as Gasohol.

- a) Receipt bulk import of fuel types "065" and "123" on appropriate schedules as you normally would.
- b) Disburse on Schedule 6 as XXX gallons fuel type "065", and XXX gallons fuel type "123" using the "BA" transport mode.
- c) Receipt on Schedule 2 using two separate lines as XXX gallons fuel type "124" that corresponds to the number of gallons of fuel type "065", and XXX gallons fuel type "124"

that corresponds to the number of gallons of fuel type "123" using the "BA" transport mode.

- d) Disburse on appropriate schedule (5 – 10) as you normally would and use the appropriate mode.

B. Completing the Receipt Summary

The electronic fuel reporting system will create the Receipt Summary which summarizes the individual Schedules of Receipts. Fuel received is separated into specific categories before being totaled and entered on the tax return. If you are filing a paper tax return, you may copy this form as needed or attach a computerized spreadsheet, as long as all the required fields are represented on the spreadsheet.

(1) Specific Instructions:

In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. If you are filing a paper tax return, return all completed Schedules of the Receipts in proper order with your Receipt Summary and make a copy for your records.

a. Lines 1 & 7 Tax paid:

Product is received from a licensed Nevada Fuel Supplier. Tax is paid at the time of purchase. Pursuant to NRS 365.324(3), "A supplier shall not collect the tax on motor fuel sold to another supplier or exporter." And pursuant to NRS 366.207(3), "A special fuel supplier shall not collect the tax on special fuel sold to another special fuel supplier, exporter, or dealer." Occasionally, due to the nature of the fuel industry, a new supplier may have purchased fuel with the tax paid at the time of purchase. These receipts are recorded here and the mode of transportation is typically "J" truck. Gallons listed originate from supporting Schedule of Receipts, Schedule Type 1.

b. Lines 2 & 8 Tax unpaid:

Product is received from a licensed Nevada Fuel Supplier. Tax is not paid at the time of purchase. The mode of transportation is typically “J” truck. Gallons listed originate from supporting Schedule of Receipts, Schedule Type 2.

c. Lines 3 & 9 In-State refinery production:

Product is generated at an in-state refinery. Tax is not paid at the time of purchase. The mode of transportation is blank. Gallons listed originate from supporting Schedule of Receipts, Schedule Type 2A.

d. Lines 4 & 10 From another state directly to customer (Imported):

Product is imported by your company directly to your customer. Fuel changed title out-of-state and your company is the Importer. The mode of transportation is typically “J” truck. Gallons listed originate from supporting Schedule of Receipts, Schedule Type 3.

e. Lines 5 & 11 From another state into tax-free storage (Imported):

Product is imported by your company and stored. Fuel changed title out-of-state and your company is the Importer. The mode of transportation is typically “PL” pipeline or “R” rail. Gallons listed originate from supporting Schedule of Receipts, Schedule Type 4.

f. Lines 6 & 12 Total:

Total lines 1 – 5 & 7 – 11 for Gasoline, Gasohol, Clear Diesel/Kerosene, Dyed Diesel/Kerosene, CNG, LPG, A-55, Jet Fuel, and Aviation Fuel. Total lines 9 – 11 for the Heating Oil and Lube Oil columns.

g. Transfer the amounts from lines 6 and 12 for each fuel type to the Fuel Supplier Tax Return, Line 2, *Receipts*.

h. Transfer the amounts from lines 6 and 12 for Heating Oil and Lube Oil to Worksheet 2.

C. Completing the Schedule of Disbursements:

The Schedules of Disbursements provide detail in support of the information reported on the Disbursement Summary. Each disbursement of product must be listed on a separate line. You must use the fuel type and terminal codes from the matrix. Use additional pages if needed. You may copy these forms as needed or attach a computerized spreadsheet, as long as all the required fields are represented on the spreadsheet in the same format.

(1) General Instructions:

Fill out one Schedule of Disbursements for each fuel/product type. On the top of each form put your Business Name, Account Number, FEIN, Fuel Type Code (from matrix), Month/Year of Tax Return period, and Schedule Type. In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. Return all completed Schedules of Disbursements with your tax return and keep a copy for your records.

a. Schedule Type 5:

Product that was delivered in Nevada and Nevada fuel tax was collected. Transfer the total of each fuel/product type to the applicable type on the Disbursement Summary, line one (1) or eight (8).

b. Schedule Type 6:

Product that was delivered in Nevada to a licensed Nevada Fuel Supplier and Nevada fuel tax was not collected. Transfer the total of each fuel/product type to the applicable type on the Disbursement Summary, line two (2) or nine (9).

c. Schedule Type 7:

Product exported to another state by your company and Nevada fuel tax was not collected. For each state and each product type, prepare a separate Schedule of Disbursements. Transfer the total of each fuel/product type to the applicable type on the Disbursement Summary, line three (3) or ten (10).

d. Schedule Type 8:

Product delivered to a U.S. Governmental Entity and Nevada fuel tax was not collected. Note: All Special Fuels disbursed to governmental entities are exempt from the tax. The only allowable tax exemption for Gasoline, Gasohol, Jet Fuel, and Aviation Fuel disbursed is to US Armed Forces or Active Duty National Guard. Transfer total of each fuel/product type to the applicable type on the Disbursement Summary, line four (4) or 11.

e. Schedule Type 9:

Product delivered to Nevada State/Local Government and Nevada fuel tax was not collected. Note: All Special Fuels disbursed to governmental entities are exempt from the tax. The county option tax portion for Jet Fuel and Aviation Fuel is the only tax exempted for Nevada State/Local Governments. Transfer total of each fuel/product type to the applicable type on the Disbursement Summary, line five (5) or twelve (12).

f. Schedule Type 10:

Product that was delivered in Nevada and Nevada fuel tax was not collected, and is not addressed by supporting Schedules 5 - 9. Transfer total of each fuel/product type to the applicable type on the Disbursement Summary, line six (6) or 13.

(2) Specific Instructions:

Transporter Name: Enter the name of the company delivering the product. To be valid, the transporter must be licensed in Nevada. This includes pipeline, rail car, truck or any other mode of transportation.

Transporter FEIN: Enter the Federal Employer Identification Number of the company delivering the product.

Mode: J = Truck PL = Pipeline R = Rail
 ST = Stationary Transfer BA = Book Adjustment

Point of Origin/Destination: Enter the city and state location the product was transported from/to.

Location Code: Enter the location code from the matrix where the product was delivered if within the State of Nevada.

Terminal Code: Enter the IRS Terminal Code Number for the terminal from where the fuel was disbursed.

Sold To: Enter the name of the company to which you delivered the product.

Purchaser's FEIN: Enter the Federal Employer Identification Number of the company to which you delivered the product.

Date Sold: Enter the date the product changed title. (Date the product was actually disbursed, not the invoice date.)

Manifest Number: Enter the identifying number from the BOL or Manifest issued at the terminal when the product was removed over the rack. In the case of pipeline movements, use the pipeline ticket number.

Net Gallons: Enter the net gallons recorded on the manifest.

Gross Gallons: Enter the gross gallons recorded on the manifest.

Billed Gallons: Enter the billed gallons recorded on the manifest. This should match either the net or gross gallons.

Enter the grand total for Net, Gross, and Billed Gallons in the space provided at the bottom of the schedule. Carry the Billed Gallons total forward to the Disbursement Summary line as indicated in the description of schedules above.

(3) Additional Instructions:

Stationary Transfers (mode "ST"): Use Schedule 6 to disburse product from inventory. Leave transporter name and FEIN fields blank.

a. Book Adjustments (mode "BA"): Leave transporter name and FEIN fields blank.

1. Receipt the product(s) to your inventory "as received".
2. Disburse the amount blended for the month using the same product types as received and the "BA" mode.

3. Receipt the amount blended for the month using the new product type and the “BA” mode.
4. Disburse the new product normally.

Example: You receive bulk shipments of gasoline and alcohol, but blend part of the shipments together and disburse as Gasohol.

- a) Receipt bulk import of fuel types “065” and “123” on appropriate schedules as you normally would.
- b) Disburse on Schedule 6 as XXX gallons fuel type “065”, and XXX gallons fuel type “123” using the “BA” transport mode.
- c) Receipt on Schedule 2 using two separate lines as XXX gallons fuel type “124” that corresponds to the number of gallons of fuel type “065”, and XXX gallons fuel type “124” that corresponds to the number of gallons of fuel type “123” using the “BA” transport mode.
- d) Disburse on appropriate schedule (5 – 10) as you normally would; using the appropriate mode.

D. Completing the Disbursement Summary:

The Disbursement Summary summarizes the individual Schedules of Disbursements. Fuel disbursed is separated into specific categories before being totaled and entered on the tax return. You may copy this form as needed or attach a computerized spreadsheet, as long as all the required fields in the proper order are represented on the spreadsheet in the same format. Areas on the Disbursement Summary that are blocked out are not applicable to the fuel type indicated.

(1) Specific Instructions:

In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. Return all completed Schedules of Disbursements with your tax return and make a copy for your records.

a. Lines 1 & 8 Tax collected:

Product is disbursed in a taxable manner. Tax is collected at the time of sale. Pursuant to NRS 365.324(3), "A supplier shall not collect the tax on motor fuel sold to another supplier or exporter." And pursuant to NRS 366.207(3), "A special fuel supplier shall not collect the tax on special fuel sold to another special fuel supplier, exporter, or dealer." Gallons listed originate from supporting Schedule of Disbursements, Schedule Type 5.

b. Lines 2 & 9 Tax not collected:

Product is disbursed in a non-taxable manner. Tax is not collected at the time of sale. Gallons listed originate from supporting Schedule of Disbursements, Schedule Type 6.

c. Lines 3 & 10 Exported:

Product is disbursed to a purchaser not in Nevada; your company must possess title of the fuel at the time of export to claim export credit. If title transferred in Nevada, and sale was made to a Licensed Nevada supplier, record transaction on schedule 6, otherwise report on schedule 5 and remit the appropriate taxes to the Department. Gallons listed originate from supporting Schedule of Disbursements, Schedule Type 7.

d. Lines 4 & 11 U.S. Government:

Product is disbursed to a US Governmental Entity. Note: All Special Fuels disbursed to a US Governmental Entity are exempt from the tax. The only allowable tax exemption for Gasoline, Gasohol, Jet Fuel, and Aviation Fuel is when those fuels are disbursed to US Armed Forces or Active Duty National Guard. Gallons originate from supporting Schedule of Disbursements, Schedule Type 8.

e. Lines 5 & 12 State/Local Government:

Product is disbursed to State/Local Governments Note: All Special Fuels disbursed to State/Local Governments are exempt from the tax. The county option tax portion for Jet

Fuel and Aviation Fuel is the only tax exempted for Nevada State/Local Governments. Gallons originate from supporting Schedule of Disbursements, Schedule Type 9.

f. Lines 6 & 13 Other Tax Exempt Entities:

Product disbursed is tax exempt and not addressed by Disbursement Summary lines 2 thru 5 and 9 thru 12. For example, clear diesel to which dye has been added, or leaded racing fuel, is disbursed to a customer where the transaction would be reported on schedule 5 if the fuel was not exempt from the tax. Gallons originate from supporting Schedule of Disbursements, Schedule Type 10.

Enter the sum of lines 2 thru 6 on line 7, Total Tax Exempt Distributions.

Enter the sum of lines 9 thru 13 on line 14, Total Tax Exempt Distributions.

Transfer the amounts from lines 7 and 14, Total Tax Exempt Distributions to the Fuel Supplier Tax Return, line 7, *Non-Taxable Gallons Sold*.

Transfer total gallons of exported Heating Oil to Worksheet 2.

(2) Worksheets 1 – 5 Instructions:

The supporting Worksheets provide detail in support of the information reported on the tax return. You may copy these forms as needed. For the Fuel Supplier/Dealer Tax Return to be considered complete, your return must include all applicable worksheets.

(3) Specific Instructions:

On the top of each Worksheet form, put your Business Name, Supplier Number, and Month/Year of the Tax Return period. In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon, return all completed Worksheets with your tax return and make a copy for your records.

- a. Worksheet 1 – County Tax, represents the calculation of the county option tax and the 1-cent mandatory county tax on Gasoline and Gasohol, pursuant to NRS 373.030 and NRS

365.192, respectively.

1. Enter the total gallons disbursed for Gasoline and Gasohol on the applicable county line.
 2. To calculate Total Gallons, add together Gasoline and Gasohol gallons disbursed.
 3. Multiply the Total Gallons by the County Net Tax rate indicated on the applicable line, and enter the sum on the "Net 4 - 9 cent" column.
 4. Multiply the Total Gallons by the Net 1-cent additional tax rate, and enter the sum on the Net 1-cent column.
 5. Total all individual Columns.
 6. Add the total of the Net 4 – 9 cent tax to the total of the Net 1-cent tax and enter the sum on the Total Net County Taxes line.
 7. Transfer the Total Net County Taxes to the Fuel Supplier/Dealer Tax Return, line 16.
- b. Worksheet 1a – Indexed Taxes, represents the calculation of the county option indexed tax on Gasoline and Gasohol, pursuant to NRS 373.065.
1. Enter the total gallons from Worksheet 1 for applicable county.
 2. Multiply the Total Gallons by the CPI Combined Net Increase indicated on the applicable line, and enter the sum on the Total CPI Tax Due column.
 3. Summarize the Total CPI Tax Due column.
 4. Transfer the Total CPI Tax Due to the Fuel Supplier/Dealer Tax Return, line 17.
- c. Worksheet 2 – Petroleum Products Fees, represents the calculation of the Petroleum Products Inspection Fee and Cleanup Fee, pursuant to NRS 590.120 and NRS 590.840 (with the passage of AB77 during the 78th Legislative

Session, NRS 590.840 will be reenacted in chapter 445C of NRS), respectively.

1. Inspection Fee:
 - a) Enter the total gallons of Gasoline, Gasohol, Aviation Fuel, and Lubricating Oil refined in or imported to Nevada.
 - b) To calculate the inspection fee due, multiply the Total Gallons by \$0.00055.
 - c) Transfer the Total Inspection Fee Due to the Fuel Supplier/Dealer Tax Return, line 22.

2. Cleanup Fee:
 - a) Enter the total gallons of Gasoline, Gasohol, Aviation Fuel, Diesel Fuel, and Heating Oil refined in or imported to Nevada and the total gallons of Blending Products from Worksheet 5, Total Gallons Blended.
 - b) To calculate the Net Gallons, subtract the total gallons of each product that was exported. Negative net gallons are to be entered as a negative figure.
 - c) Total the columns.
 - d) To calculate the Cleanup Fees Due, multiply the total Net Gallons by \$0.0075.
 - e) Transfer the Total Cleanup Fees Due to the Fuel Supplier/Dealer Tax Return, line 23.

- d. Worksheet 3 – Jet Fuel Tax, represents the gallons disbursed to each airport or location by county and the calculation of the state and county option tax on jet fuel, pursuant to NRS 365.170 and NRS 365.203, respectively. This worksheet assures the correct distribution of taxes collected.

1. List all the gallons of Jet Fuel disbursed by county and airport/location.
 2. Calculate the state tax by multiplying the total gallons for each location by the net state tax rate.
 3. Calculate the county option tax by entering the gallons disbursed in the applicable county and multiplying by the county option tax rate.
 4. Total all individual columns.
 5. Transfer the Total State Jet Fuel Tax to the Fuel Supplier/Dealer Tax Return, line 18.
 6. Transfer the Total County Option Jet Fuel Tax to the Fuel Supplier/Dealer Tax Return, line 19.
- e. Worksheet 4 – Aviation Fuel Taxes, represents the calculation of the state and county option tax on Aviation fuel, pursuant to NRS 365.170 and NRS 365.203, respectively.
1. Enter the total gallons of Aviation Fuel disbursed to each county on the applicable line.
 2. To calculate the amount due by county, multiply the total gallons for each county by the net state tax rate.
 3. Calculate the county option tax by entering the gallons disbursed in the applicable county and multiplying by the county option tax rate.
 4. Total all individual columns.
 5. Transfer the Total State Aviation Tax to the Fuel Supplier/Dealer Tax Return, line 20.
 6. Transfer the Total County Option Aviation Tax to the Fuel Supplier/Dealer Tax Return, line 21.

- f. Worksheet 5 – Other Inventories, represents the calculation of Inventories not represented on the Fuel Supplier Tax Return.
1. For each fuel type, enter the Ending Physical Inventory.
 2. For each blended product, enter the total gallons of Beginning Inventory.
 3. For each blended product, enter the total gallons Received (Receipts).
 4. For each blended product, enter the Ending Physical Inventory.
 5. Add Beginning Inventory and Receipts, then Subtract Ending Physical Inventory. Enter the sum in the column, Total Gallons (to be Accounted For.)
 6. For each blended product, enter the total gallons Sold.
 7. For each blended product, calculate the Difference by subtracting the Total Gallons Sold Ex-tax from the Total Gallons.
 8. Enter the number of gallons of Lube and Heating Oil imported.
 9. For each blended product, enter the total gallons used to blend with another product. Example: enter total gallons of alcohol that was blended with gasoline to make gasohol.
 10. Total the Gallons Blended per fuel type. Enter the sum of the column on the Fuel Supplier Tax Return line three (3).
 11. Total the Total Gallons Blended across. Enter the sum of the column on Worksheet 2.
 12. Add Gallons Sold Ex-tax and Gallons Blended and sum the column.

Subtract Total Distributed from Total Gallons (to be accounted for) and sum the column. You must attach an explanation for any gain or loss.

2. Exporter Report Instructions:

Each receipt of product must be listed on a separate line. You must use the fuel type and terminal codes from the matrix. Use additional pages if needed. You may copy these forms as needed or attach a computerized spreadsheet, as long as all the required fields are represented on the spreadsheet.

A. General Instructions:

Fill out one Schedule of Receipts for each fuel/product type. On the top of each form put your Business Name, Account Number, FEIN, Fuel Type Code (from matrix), and Month/Year of Tax Return period. In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. Return all the completed Schedules of Receipts with your tax return and make a copy for your records.

Schedule Type 2: Product that was received from a licensed Nevada Fuel Supplier or Dealer and you did not pay the Nevada fuel tax. Transfer total of each fuel/product type to the applicable line on the Fuel Exporter Report.

B. Specific Instructions:

- (1) Column (1) Transporter Name: Enter the name of the company delivering the product. To be valid, the transporter must be registered in Nevada. This includes pipeline, rail car, truck or any other mode of transportation.
- (2) Column (2) Transporter FEIN: Enter the Federal Employer Identification Number of the company delivering the product.
- (3) Column (3) Mode:
 - J = Truck
 - PL = Pipeline
 - R = Rail
 - ST = Stationary Transfer
 - BA = Book Adjustment

- (4) Column (4) Point of Origin/Destination: Enter the city and state location the product was transported from/to. When received into or from a terminal, use the IRS Terminal Code Number.
- (5) Column (5) Received from: Enter the name of the licensed Nevada Fuel Supplier from which you purchased the product.
- (6) Column (6) Seller's FEIN: Enter the Federal Employer Identification Number (FEIN) of the company from which you purchased the product.
- (7) Column (7) Date Received: Enter the date the product changed title. For pipeline receipts, enter the date the fuel was actually delivered to the Nevada pipeline terminal not the invoice date.
- (8) Column (8) Manifest Number: Enter the identifying number from the BOL or Manifest issued at the terminal when the product was removed over the rack. In the case of pipeline movements, use the pipeline ticket number.
- (9) Column (9) Net Gallons: Enter the net gallons recorded on the manifest. For pipeline shipments, report the actual gallons received and added to your inventory.
- (10) Column (10) Gross Gallons: Enter the gross gallons recorded on the manifest.
- (11) Column (11) Billed Gallons: Enter the billed gallons recorded on the manifest. This should match either the net or gross gallons.

Enter the grand total for columns 9, 10 and 11 in the space provided at the bottom of the schedule. Carry the billed gallons total from column 11 forward to the appropriate line on the Fuel Exporter Report.

3. Transporter Report Instructions:

A. General Instructions:

Schedule A provides a detail of each delivery included on the Transporter's Report. Prior to recording the information requested in columns (1) through (10), you should organize your records as follows:

- (1) Schedule 1A:

Total all deliveries of fuel from in state locations to outside the state (exports). Complete one for each fuel product type and each state.

(2) Schedule 2A:

Total all deliveries of fuel from out-of-state locations to a location inside the state (imports). Complete one for each fuel product type and each state.

(3) Schedule 3A:

Total all deliveries of fuel between points in the state (intrastate). Complete one for each fuel product type.

B. Specific Instructions:

- (1) Column (1) Person Hiring the Carrier - Enter the name of the company that hired you.
- (2) Column (2) Person Hiring the Carrier - Enter the FEIN of the company that hired you.
- (3) Column (3) Seller - Enter the name of the company from whose account the fuel was withdrawn.
- (4) Column (4) Seller - Enter the FEIN of the company from whose account the fuel was withdrawn.
- (5) Column (5) Mode of Transport - Enter one of the following:
J=Truck R=Rail PL=Pipeline
- (6) Column (6) Origin - Enter the city and state or country shown on the delivery document (bill of lading, manifest or other loading document issued by the terminal operator) where the special fuel was loaded for each delivery. If the fuel was loaded at a terminal, enter the uniform terminal code assigned to such terminal.
- (7) Column (7) Delivered To - Enter the name of the final delivery point.
- (8) Column (8) Delivered To - Enter the address of the final delivery point. If delivered to a terminal, enter the terminal code for that terminal.

- (9) Column (9) Delivered To - Enter the FEIN of the final delivery point.
- (10) Column (10) Date Delivered - Enter the date the special fuel was delivered for each delivery (MM-DD-YY).
- (11) Column (11) Document Number - Enter the identifying number from the document issued at the terminal when product was removed from the rack. In the case of pipeline or barge movements, enter the pipeline or barge ticket number.
- (12) Column (12) Gallons - Enter the number of gross gallons delivered for each delivery.
- (13) Column (13) Gallons - Enter the number of net gallons delivered for each delivery.

Note: Enter the grand total for columns 12 & 13 in the space provided at the bottom of the schedule. Carry the Net Gallons from column 13 forward to the appropriate line on the Transporter Report.

Appendix A – Product Codes

The Department has adopted the FTA Motor Fuel Tax Section Uniformity Committee code system for use on the forms.

<u>Product</u>	<u>Code</u>
Alcohol	123
Ethanol	241
Methanol	243
Aviation Gasoline	125
Blending Components	122
Additive Miscellaneous	090
Benzene	246
Butane, including Butane/Propane mix	055
Butylene	198
ETBE	249
Ethane	052
Ethylene	196
Isobutane	058
MTBE	093
Methane	265
Naphthas	126
Pentanes, including isopentane	059
Propylene	075
Raffinates	223
TAME	121
Toluene	199
Transmix	100
Waste Oil	091
Xylene	076
Compressed Natural Gas	224
Diesel Fuel – dyed added	228
High Sulphur Diesel – dyed added	226
Low Sulphur Diesel – dyed added	227
No 1 Diesel – dyed added	231
Diesel Fuel #4 – dyed	153
A-55 – dyed	554 * Proposed
Bio-Diesel – dyed	527 * Proposed
Diesel Fuel – undyed	160
Low Sulphur Diesel #1 – undyed	161

Low Sulphur diesel #2 – undyed	167
No 1 Fuel Oil – undyed	150
Diesel Fuel #4 – undyed	154
#1 High Sulphur Diesel – Undyed	282
#2 High Sulphur Diesel – Undyed	283
A-55 – undyed	555 * Proposed
Bio-Diesel – undyed	561 * Proposed
Gasoline	065
Gasoline MTBE	071
Gasohol	124
Gasohol 10%	139
Gasohol 7.7%	141
Gasohol 5.7%	140
E75	078
E85	079
Heating Oil	152
Jet Fuel	130
Kerosene – undyed	142
Low Sulphur Kerosene – undyed	145
High Sulphur Kerosene – undyed	147
Kerosene – dye added	072
Low Sulphur Kerosene – dye added	073
High Sulphur Kerosene – dyed added	074
Liquid Natural Gas	225
Lube Oil	575 * Proposed
Marine Diesel Oil	279
Mineral Oils	281
Propane	054
Residual Fuel Oil	175
Excluded Liquid (mineral oil)	077
Undefined (other) products	092

Appendix B – Location Code Matrix

County and Airport Location Codes

Use with Disbursement Schedule 5 transactions – Gasoline, Gasohol, and Aviation Fuels Only

County	Code	County	Code
Carson City	CC	Lincoln	LI
Churchill	CH	Lyon	LY
Clark	CL	Mineral	MI
Douglas	DO	Nye	NY
Elko	EL	Pershing	PE
Esmeralda	ES	Storey	ST
Eureka	EU	Washoe	WA
Humboldt	HU	White Pine	WP
Lander	LA		

Use with Disbursement Schedule 5 transactions – Jet Fuel Only

Airport	Code	Airport	Code
Carson City AP	CCAP	Lincoln Other	LIOT
Carson City Other	CCOT	City of Yerington AP	CYAP
Fallon AP	FNAP	Silver Springs AP	SSAP
Churchill Other	CHOT	Lyon Other	LYOT
Boulder City AP	BCAP	Hawthorne AP	HEAP
City of Mesquite AP	CMAP	Mineral Other	MIOT
Henderson AP	HNAP	Pahrump AP	PPAP
Las Vegas Metro	VMAP	Tonopah AP	THAP
McCarran Intl AP	MCAP	Nye Other	NYOT
No Las Vegas AP	NLAP	Lovelock AP	LKAP
Clark Other	CLOT	Pershing Other	PEOT
Douglas County AP	DCAP	Storey Other	STOT
Douglas Other	DCOT	Reno Tahoe Intl AP	RTAP
Elko City AP	ECAP	Reno Stead AP	RSAP
Elko Other	ELOT	Washoe Other	WAOT
Esmeralda Other	ESOT	Yelland Field AP	YFAP
Eureka Other	EUOT	White Pine Other	WPOT
Winnemucca AP	WAAP		
Humboldt Other	HUOT		
Battle Mountain AP	BMAP		
Lander Other	LAOT		

Appendix C – Terminal Codes

	Reno Fuel Facility			
T-86-NV-4352	Corporation	355 S. Rock Blvd.	Reno	NV 89502
T-86-NV-4355	Swissport Fueling	575 Kittyhawk Way	Las Vegas	NV 89111
		6005 Las Vegas Blvd.		
T-86-NV-4356	Signature Flight Support	So.	Las Vegas	NV 89119
T-88-NV-4350	Calnev Pipe Line Company	5049 N Sloan	Las Vegas	NV 89115
T-88-NV-4353	SFPP, LP	301 Nugget Avenue	Sparks	NV 89431
T-88-NV-4354	Shore Terminals LLC	525 Nugget Avenue	Sparks	NV 89431
T-88-NV-4358	Berry-Hinckley Terminal, Inc.	275 Nugget Ave	Sparks	NV 89431
T-88-NV-4359	Rebel Oil Co. - Las Vegas	5054 N Sloane Lane	Las Vegas	NV 89115
T-88-NV-4360	Berry-Hinckley Terminal, Inc.	147 S Stanford Way	Sparks	NV 89431
T-88-NV-4361	Equilon Enterprises, LLC	315 Nugget Ave.	Sparks	NV 89431

Title II:

Special Fuel Suppliers and Dealers



Chapter 1 – Introduction

Nevada Revised Statute (NRS) 366.060 defines special fuel as all combustible gases and liquids used for the generation of power for propulsion of motor vehicles, except that it does not include motor vehicle fuel as defined in chapter 365 of NRS (gasoline).

NRS 366.062 defines a special fuel dealer as a person who sells compressed natural gas or liquefied petroleum gas and delivers any part thereof into the tank for the supply of fuel of a motor vehicle that is not owned or controlled by him.

NRS 366.220 STATES THAT IT IS UNLAWFUL FOR ANY SPECIAL FUEL DEALER TO SELL SPECIAL FUEL WITHIN THIS STATE UNLESS HE IS THE HOLDER OF A SPECIAL FUEL DEALER'S LICENSE ISSUED TO HIM BY THE DEPARTMENT OF MOTOR VEHICLES.

THE DEPARTMENT WILL SEAL THE SPECIAL FUEL PUMPS OF ANY UNLICENSED SPECIAL FUEL DEALER.

Chapter 2 – Application Requirements

- A. Completion of a Department of Motor Vehicles Special Fuel Dealer Application and submission of the following documentation:
- Articles of Incorporation
 - Nevada Secretary of State's registration
 - Nevada Business License
 - Personal History Questionnaire
 - Clear readable copy of drivers licensed for questionnaire
- B. Issuance of a surety bond, cash bond or a savings certificate by a bank or savings and loan association in Nevada.
- (1) The name listed on the security must be the same as the name of the licensee. If the security is a savings certificate, the certificate must be made payable to "DMV or licensee name." Certificates issued with "and" will be rejected.
 - (2) The total amount of the bond or bonds of any holder of a special fuel dealer's license will be fixed by the Department at not less than three times the estimated maximum monthly tax, determined in such an amount as the Department deems proper, but the amount must not be less than \$100.

- a. When a savings certificate, certificate of deposit, investment certificate or cash is used, the amount required must be rounded off to the next larger integral multiple of \$100.
- b. If the Department determines that a person is habitually delinquent in the payment of amounts due to the Department, it may increase the amount of his security to no more than five times the estimated maximum monthly tax.

Chapter 3 – Tax Collection

- A. Any special fuel dealer who delivers CNG and/or LPG into the fuel supply tanks of a motor vehicle is responsible for collecting the tax on the sale.
- B. The current tax rate to be collected on the sale of CNG is 21 cents and LPG is 22 cents per gallon.
- C. All taxes collected may be required to be held in a separate account in trust for the state if they're determined to be delinquent or fail to submit a tax return. The Department may require the fuel dealer to hold the tax collected in a separate account (trust) for the State – See NRS 366.540(2).

Chapter 4 – Exemptions from CNG and LPG Tax

- A. The sale or use of CNG and LPG for any purposes other than to propel a motor vehicle upon the public highways of Nevada.
- B. Sales made to the United States Government or any instrumentality thereof.
- C. Sales made to any state, county, municipality, district or other political subdivision.
- D. Sales made to any person to be used to propel a bus which is a part of a system;
 - (1) Operating buses on regular routes and fixed schedules in an urban area, and
 - (2) Transporting persons who pay the established fare, and

- (3) Using public money to operate the system or acquire new equipment.

Chapter 5 – Tax Return Filing

- A. On or before the last day of each month, a special fuel dealer shall file with the Department a tax return for the preceding month, regardless of the amount of tax collected, on a form prescribed by the Department.

Note: When no taxable sales are present within a month only the Beginning Physical Inventory, Ending Physical Inventory and Meter Readings are required to be completed. A tax return must be completed and filed every month even if there were no sales, taxable or non-taxable.

- B. Any person who fails to pay any tax or fee required by chapter 366 of NRS to this state within the time required, shall pay a penalty of not more than ten (10) percent of the amount of the tax or fee that is owed, as determined by the Department, in addition to the tax or fee, plus interest at the rate of one (1) percent per month, or fraction of a month, from the last day of the month following the period for which the amount or any portion of the amount should have been reported until the date of payment.

If a supplier or dealer is determined to be habitually delinquent, they shall provide a bond in five times the estimated amount or \$2000 whichever is greater. In addition, if a supplier or dealer is deemed to be habitually delinquent, they shall no longer be eligible for the 2% collection allowance permitted by the Department.

The Department shall impose the following administrative fines for those failing to pay any taxes or fees owed to the Department in the following amounts:

(a) First instance	_____	\$100
(b) Second instance	_____	500
(c) Third instance	_____	1000
(d) Fourth instance	_____	1500
(e) Fifth instance	_____	2000
(f) Sixth and subsequent instance(s)	_____	2500

Chapter 6 - Records

- A. The following records, used in the preparation of the tax return, must be preserved by the special fuel dealer for four (4) years after the return is filed with the Department.
- (1) Purchase invoices for all CNG and LPG received.
 - (2) Tank inventories and meter readings.
Note: For proper record keeping, these readings should be recorded daily. However, they must be recorded at least at the end of each month.
 - (3) One set of all sales tickets including special fuel tax collected at the pump listing:
 - a. The date of the sale.
 - b. The plate number of the vehicle.
 - (4) One set of all sales tickets for exempt sales to vehicles registered to a governmental agency.
 - a. The date of the sale.
 - b. The plate number of the vehicle.
 - c. The governmental agency name.
 - (5) All other sales will be considered exempt from the road use tax and will be reported to the Department of Taxation for possible sales tax requirements.

Chapter 7 - Change in Operations

- A. If there is a change in any information on your Dealer application after the initial filing and any future changes, please notify the Department.
- B. Upon discontinuance of CNG and/or LPG sales or upon the sale of your business:
 - (1) Notify the Department in writing at the time of the discontinuance or sale takes effect.

Note: The notice must give the date of discontinuance and, in the event of a sale, the date thereof and the name and address of the purchaser.
 - (2) Surrender to the Department the license certificate issued by the Department.
 - (3) File a final tax return.
 - (4) File a written request with the Department for the return of your bond.

Please Note: Your Special Fuel Dealers License is NOT Transferable

Title III:

Special Fuel Manufacturers



Chapter 1 - Introduction

Nevada Revised Statute (NRS) 366.060 defines special fuel as all combustible gases and liquids used for the generation of power for propulsion of motor vehicles, except that it does not include motor vehicle fuel as defined in chapter 365 of NRS (gasoline).

Resulting from passage of Senate Bill 332 in the 2009 Legislative Session, effective January 1, 2010, ethanol and methanol shall be defined as a motor fuel, and biodiesel shall be defined as a special fuel.

Every special fuel manufacturer in Nevada must obtain a license prior to doing business within the state.

Chapter 2 - Application Requirements

- A. Completion of a Department of Motor Vehicles Special Fuel Manufacturer Application and submission of the following documentation:
- Articles of Incorporation
 - Nevada Secretary of State's registration
 - Nevada Business License
 - Personal History Questionnaire
 - Clear readable copy of drivers licensed for questionnaire

Chapter 3 - Tax Collection

- A. Any special fuel manufacturer who delivers CNG and/or LPG into the fuel supply tanks of a motor vehicle is responsible for collecting the tax on the sale.
- B. The current tax rate to be collected on the sale of CNG is 21 cents and LPG is 22 cents per gallon.
- C. All taxes collected may be required to be held in a separate account in trust for the state if they're determined to be delinquent or fail to submit a tax return. The Department may require the fuel manufacturer to hold the tax collected in a separate account (trust) for the State – See NRS 366.540(2).

Chapter 4 - Tax Return Filing

- A. On or before the last day of each month, a special fuel manufacturer shall file with the Department a tax return for the preceding month, regardless of the amount of tax collected, on a form prescribed by the Department.
- Note:** When no taxable sales are present within a month only the Beginning Physical Inventory, Ending Physical Inventory and Meter Readings are required to be completed. A tax return must be completed and filed every month even if there were no sales, taxable or non-taxable.
- B. Any person who fails to pay any tax or fee required by chapter 366 of NRS to this state within the time required, shall pay a penalty of not more than ten (10) percent of the amount of the tax or fee that is owed, as determined by the Department, in addition to the tax or fee, plus interest at the rate of one (1) percent per month, or fraction of a month, from the last day of the month following the period for which the amount or any portion of the amount should have been reported until the date of payment.
- C. If a special fuel manufacturer is determined to be habitually delinquent, they shall be required to post a \$2,500.00 bond

Chapter 5 - Records

- A. The following records, used in the preparation of the tax return, must be preserved by the special fuel manufacturer for four (4) years after the return is filed with the Department.
- (1) Purchase invoices for all CNG and LPG received.
 - (2) Tank inventories and meter readings.

Note: For proper record keeping, these readings should be recorded daily. However, they must be recorded at least at the end of each month.
 - (3) One set of all sales tickets including special fuel tax collected at the pump listing:
 - a. The date of the sale.
 - b. The plate number of the vehicle.
 - (4) One set of all sales tickets for exempt sales to vehicles registered to a governmental agency.

- a. The date of the sale.
 - b. The plate number of the vehicle.
 - c. The governmental agency name.
- (5) All other sales will be considered exempt from the road use tax and will be reported to the Department of Taxation for possible sales tax requirements.

Chapter 6 - Change in Operations

- A. If there is a change in any information on your Manufacturer application after the initial filing and any future changes, please notify the Department.
- B. Upon discontinuance of CNG and/or LPG sales or upon the sale of your business:
 - (1) Notify the Department in writing at the time of the discontinuance or sale takes effect.

Note: The notice must give the date of discontinuance and, in the event of a sale, the date thereof and the name and address of the purchaser.
 - (2) Surrender to the Department the license certificate issued by the Department.
 - (3) File a final tax return.