

KANSAS DEPARTMENT OF REVENUE

CUSTOMER RELATIONS
PO Box 750680
TOPEKA, KS 66625-0680
www.ksrevenue.org
Phone Number: 785-368-8222
Fax Number: 785-296-2703

For Office Use Only

PRODUCER / MANUFACTURER, BLENDER, END CONSUMER MOTOR FUEL TAX REPORT

License # _____
 Period: _____
 Due on the **25th** of the following month

Producers Only	
Beginning Inventory	_____
Produced	_____
Sold/Consumed	_____
Ending Inventory	_____

Tax should be computed at the rate of:	MOTOR VEHICLE FUEL .24	SPECIAL FUEL .26
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SEE INSTRUCTIONS ON BACK

1. Total net gallons non-taxed fuel blended with gasoline or diesel, or placed directly in the fuel supply tank		
2. Deductions - net gallons used in off road machinery or equipment		
3. Deductions - (Total(s) from Line 2 of MF-54A)		
4. Net gallons after deductions (Line 1 minus Lines 2 and 3)		
5. Tax owed or credit (Line 4 multiplied by tax rate at the top of each column)		
6. Total gallons E-85 blended with gasoline to produce lower % ethanol blend		
7. Additional tax owed for blending E-85 to lower ethanol % (Line 6 multiplied by .07)		
8. Total tax owed or to be refunded (Line 5 plus Line 7)		
9.(a) Motor Vehicle Fuel Penalty & Interest 9.(b) Special Fuel Penalty & Interest		
10.(a) Total Motor Vehicle Fuel Amount Due 10.(b) Total Special Fuel Amount Due (Line 8 plus Line 9.a) (Line 8 plus Line 9.b)		
11. Amount Remitted or Refund requested (Line 10.(a) plus Line 10.(b))		
Amount due is payable to the Director of Taxation		

I certify that this is a true, complete and accurate return for the period stated above.

Signature _____	Telephone _____
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Go to ksrevenue.org to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

INSTRUCTIONS FOR PRODUCER/MANUFACTURER, BLENDER, END CONSUMER MOTOR FUEL TAX REPORT

This report must be prepared for each calendar month and must be postmarked on or before the 25th of the following month. If you have not produced/manufactured, blended or consumed any motor vehicle fuel or special fuel that has not been taxed under the motor fuel law during the month, write across the face of the report "No motor vehicle fuels or special fuels produced/manufactured, blended or consumed this month". Failure to report as specified will cause the addition of penalty at 5% of the tax and interest at the appropriate rates as found on our web site: www.ksrevenue.org. ROUND GALLONS TO THE NEAREST WHOLE GALLON - DO NOT ROUND DOLLAR FIGURES (INCLUDE CENTS).

Producers Only – Beginning Inventory, Gallons Produced, Gallons Sold/Consumed and Ending Inventory must be provided in the box under the return Due Date.

1. Total net gallons of non-taxed fuel blended with gasoline or diesel, or placed in a fuel supply tank - Enter the total net gallons of renewable and biofuels produced or received that has not been taxed under the motor fuel tax statutes and has been blended with gasoline, gasohol, or special fuel and total net gallons of renewable and biofuels produced or received that has not been taxed under the motor fuel tax statutes and has been placed in a fuel supply tank. Fuel supply tank is any tank supplying fuel to a motor vehicle, mower, tractor, weed eater, irrigation equipment, boat, etc. The Motor Vehicle Fuels column would include alcohol, ethanol and any other product blended with gasoline or gasohol. The Special Fuel column would include biodiesel, virgin or used vegetable oil and any other product blended with diesel.

2. Deduction - net gallons used in off road machinery or equipment – Enter number of net gallons either blended with dyed diesel or placed in the fuel supply tank of off road machinery or equipment. Examples: Mower, weed eater, tractor, irrigation equipment, boat, etc

3. Deduction – (Total(s) from Line 2 of MF-54A) – This line will be completed by licensed retail motor vehicle fuel dealers who purchased and paid tax to the licensed distributor at \$.24 on ethanol and gasoline and then blended the two products to E85; therefore subject to \$.17 tax rate. Completing this line will provide for a credit of the \$.07 tax difference.

4. Net gallons after deductions (Line 1 minus Lines 2 and 3).

5. Tax owed or credit (Line 4 multiplied by the appropriate tax rate listed at the top of each column). Negative amounts should be put in parenthesis.

6. Total gallons E-85 blended with gasoline to produce a lower % ethanol blend. E-85 is taxed at \$.17 per gallon; therefore if it is blended to a lower ethanol % the \$.24 tax rate is applicable.

7. Additional tax owed for blending E-85 to lower ethanol % - Multiple Line 6 by .07 (Difference in tax rates of \$.17 and \$.24).

8. Total tax owed or refund requested (Line 5 plus Line 7). *Negative amounts should be put in parenthesis.*

9. Penalty and interest - If filing a late return, add penalty at 5% of the tax liability owed and interest at the appropriate rates as found on our web site: www.ksrevenue.org.

10. Total Amount Due - (Line 8 'Tax' plus Line 9 'Penalty & Interest').

10. (a) Motor Vehicle Fuel

10. (b) Special Fuel

11. Amount Remitted or Refund requested: Amount due should be made Payable to the Director of Taxation (Total of line 10.(a) 'Total Motor Vehicle Fuel Amount Due' plus line 10.(b) 'Total Special Fuel Amount Due').