



Licensed Dealer's Monthly Ohio Motor Fuel Tax Report

Dealer name _____ FEIN _____ Month/Year _____

Street _____ City _____ State _____ ZIP _____

Check here to cancel account _____ Effective date _____ Check here if address is new _____

Transfer Totals From Fuel Schedule Recaps

(Use whole gallons only)

Table with 17 rows and 2 columns. Row 1: Gasoline (Schedule Recap MF 2A line 9) 1. Row 2: Dyed low sulfur diesel (Schedule Recap MF 2B line 13) 2. Row 3: Kerosene (Schedule Recap MF 2C line 16) 3. Row 4: Clear diesel (Schedule Recap MF 2D line 15) 4. Row 5: This line intentionally left blank 5. Row 6: Miscellaneous fuels (Schedule Recap MF 2F line 8) 6. Row 7: Gross taxable gallons (add lines 1 through 6) 7. Row 8: Shrinkage allowance/discount (multiply line 7 by appropriate percentage - see line instructions for new rates effective July 1, 2011) 8. Row 9: Retail shrinkage (multiply gallons sold to retailers by retailer percentage - see line instructions for new rates effective July 1, 2011) 9. Row 10: Net taxable gallons (line 7 plus line 9 minus line 8) 10. Row 11: Gross tax (multiply line 10 by applicable tax rate - see instructions) 11. Row 12: This line intentionally left blank 12. Row 13: This line intentionally left blank 13. Row 14: Tax due (line 11) 14. Row 15: Late filing charge (see instructions) 15. Row 16: Interest (see instructions) 16. Row 17: Total amount due (add lines 14, 15 and 16) 17.

I declare under penalties of perjury that this report (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete report.

Authorized signature _____ Telephone _____

E-mail address _____ Date _____

This report must be filed with the Ohio Department of Taxation, Motor Fuel Division, P.O. Box 530, Columbus, Ohio 43216-0530 and received by the last day of each month following the report period. Telephone inquiries: (855) 466-3921; Fax: (206) 350-6722.

Return Instructions

Line 8 **Shrinkage** – If your tax report is filed and timely paid, multiply the taxable gallons on line 7 by the appropriate shrinkage percentage. You are not entitled to the shrinkage allowance if your report is filed and/or paid after the due date.

<u>Reporting Period</u>	<u>Shrinkage Percentage</u>
July 1, 1993 to June 30, 2005	3% (.03)
July 1, 2005 to June 30, 2006	2.5% (.025)
July 1, 2006 to June 30, 2007	1.95% (.0195)
July 1, 2006 to June 30, 2009	1.90% (.019) – shrinkage and collection/administration discount
July 1, 2009 to June 30, 2013	1.0% (.010)
July 1, 2013 to June 30, 2015	1.0% (.010)

Line 9 **Retail shrinkage** – You **must** add back a percentage of all gallons of fuel sold to a retail dealers as defined in Ohio Revised Code Section 5735.01(O). Do not include gallons sold to retail dealers licensed under your FEIN.

<u>Reporting Period</u>	<u>Shrinkage Percentage</u>
July 1, 1993 to June 30, 2005	1% (.01)
July 1, 2005 to June 30, 2006	0.83% (.0083)
July 1, 2006 to June 30, 2007	0.65% (.0065)
July 1, 2007 to June 30, 2013	0.50% (.0050)
July 1, 2013 to June 30, 2015	0.50% (.0050)

Line 11 **Tax rate**

<u>Reporting Period</u>	<u>Tax Rate Per Gallon</u>
July 1, 2003 to June 30, 2004	\$0.24
July 1, 2004 to June 30, 2005	\$0.26
Beginning July 1, 2005	\$0.28

Lines 15/16 According to R.C. 5735.06(C), the tax report must be filed/received **with the tax payment** shown on the report, unless required to be submitted by EFT, by the due date. If the tax report and tax payment are not filed/received on or before the due date, you are liable for a “late filing charge” (line 15) and subject to interest (line 16) in addition to disallowance of any shrinkage claim. The late filing charge is the greater of 10% of your liability (line 14) or \$50. The interest is to be calculated from the date the payment was due until the date the payment was actually received by the Ohio Treasurer of State or the Department of Taxation. The interest rate is determined on a calendar year basis and can change from year to year. Please visit our Web site at **tax.ohio.gov** for the current interest rate.