



Montana Department of Transportation
Motor Fuels Section

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www.mdt.mt.gov

State Fuel Tax Remittance Form for Alternative Special Fuels

Example: Used Fryer Oil Biodiesel Motor Oil Syntroleum Vegetable Oil

SECTION I

Form with fields for Name, Address, City, State, Zip Code, Quarter Ending, and Phone Number.

See reverse side for instructions and information

SECTION II

Table with 3 columns: DATE OF PRODUCTION, TYPE OF FUEL PRODUCED AND/OR USED, GROSS GALLONS. Includes a total row and a state tax due calculation row.

Sign below and remit to: Montana Department of Transportation
Fiscal Operations Bureau
Collection Section
PO Box 5895
Helena, MT 59604-5895

I declare, under penalties of perjury, that this remittance form has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature

Date

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other collecting agencies. Alternative accessible formats of this document will be provided on request.

Instructions

Section I

Complete your name, address, phone number and quarter for which you are reporting.

Quarter 1 – January – March

Quarter 2 – April – June

Quarter 3 – July – September

Quarter 4 – October – December

This form is due on or before the last day of the next calendar month following the period to which it relates. For example – Quarter 1 is due on or before April 30. If April 30 falls on a weekend or holiday, the due date becomes the first business day following April 30.

Section II

Enter each batch of alternative special fuel used. Total all gross gallons on the Total Gallons line. Compute amount due by multiplying total gallons by the rate of \$.2850. (State tax of \$.2775 + Petroleum Storage Cleanup Fee of \$.0075).

Submit signed form and amount due to MDT.

NOTE: If you sell your product to another person or business you will need to become licensed as a Special Fuel Distributor.

Information

MCA 15-70-123 Report by unlicensed dealer -- definition -- penalty. (1) The department of transportation may require a dealer who is not licensed by the department under Title 15, chapter 70, to file, within 30 days of the end of a quarter, on a form prescribed by the department a report of the amount of fuel received and sold during the quarter. The report must also contain other information as required by the department.

(2) As used in this section, "dealer" means a dealer who:

(b) offers or advertises to sell, **refine, manufacture**, or store gasoline, aviation gasoline, special fuel, liquefied petroleum gas (LPG), or compressed natural gas (CNG) in this state.

(3) A dealer who fails to file the report required by subsection (1) shall be fined \$50 for the first offense, \$75 for the second offense, and \$100 for the third and each subsequent offense.

History: En. Sec. 1, Ch. 34, L. 1993; amd. Sec. 1, Ch. 340, L. 1999.

MCA 15-70-301 Definitions. As used in this part, the following definitions apply:

(18) "Special fuel" means those combustible gases and liquids commonly referred to as diesel fuel or any other volatile liquid of less than 46 degrees A.P.I. (American petroleum institute) gravity test, except liquid petroleum gas, when actually sold for use in motor vehicles operating upon the public roads and highways within the state of Montana. The term special fuel includes biodiesel, and additives of all types when the additive is mixed or blended into special fuel, regardless of the additive's classifications or uses.

MCA 15-70-321 (1) The department shall, under the provisions of rules issued by it, collect or cause to be collected from the owners or operators of motor vehicles a tax, as provided in subsection (2):

(2) The tax imposed in subsection (1) is 27 3/4 cents per gallon.

MCA 75-11-314. Petroleum storage tank cleanup fee -- collection -- penalties -- warrant for distraint -- statute of limitations. (1) Except as provided in subsection (4), each distributor shall pay to the department of transportation a petroleum storage tank cleanup fee for each gallon of gasoline, aviation gasoline, special fuel, or heating oil distributed by the distributor within the state and upon which the fee has not been paid by any other distributor. The fee must equal:

(d) \$.0075 cent for each gallon of special fuel.