

General Instructions - All Schedules

Monthly reports are to be postmarked on or before the 27th of the month following the month covered by the report.

Late reports will be assessed a penalty of 5%. In addition, interest is due at 1 % per month (or any portion of a month) the report is late. Other penalties are provided for fraudulent reports.

Inactivity does not relieve the Supplier from the reporting requirement; - write "NONE" on the Schedule 1.

Schedule 1 - Underground Storage Tank (UST) Tax Report

Suppliers, Restricted Distributors and Distributor/Jobbers must complete this schedule monthly in every detail, supporting it with all applicable schedules. Number the pages consecutively for each supporting schedule (the first page of each to be number 1) and show grand totals on the last page of each schedule.

Schedule 2 - Acquisitions Tax Due

Include all acquisitions of regulated fuel, the tax on which you will pay directly to the Motor Vehicle Division (MVD), such as imports. Include sales to U. S. Government in Arizona.

Schedule 3 - Product Blending

Complete this schedule when regulated fuel, the tax on which has been paid, has been re-branded, blended or compounded, in Arizona, with other products, the tax on which has not been paid, resulting in additional tax due with this report.

Schedule 4 - Acquisitions Tax Paid - (Schedule 4A for Restricted Distributors)

Include all acquisitions, the tax on which has been paid by others to MVD.

Schedule 5 - Sales For Redistribution

Include all sales to other Arizona Suppliers, Restricted Distributors or Distributor/Jobbers who may resell the fuel from bulk storage

Schedule 6 - Exempt Sales

Include all exempt sales pursuant to Arizona Department of Environmental Quality authorization and Refund Assignments.

Schedule 7 - Sales To UST Owners and Others

Include all other in-state sales on which the UST tax has been paid

Schedule 8 - Exports

Include all sales exported to an out-of-state destinations

Schedule 9 - Physical Inventory

Inventory must be only such regulated fuel as has been included on tax reports, and must be reported by all suppliers having Arizona storage facilities. This schedule must be filed with monthly reports in support of the entries made in lines 1 and 13 of Schedule 1. Suppliers must maintain permanent records of inventories in detail with all other records required for audit purposes.

For Additional Information, please contact:

Taxpayer Assistance Mail Drop 521M
Motor Vehicle Division
PO Box 2100
Phoenix, AZ 85001-2100

Underground Storage Tank Compliance Unit
Arizona Department of Environmental Quality
1110 W Washington MD 6415B1
Phoenix AZ 85007

1801 W Jefferson St, Phoenix
(602) 712-8473

(602) 771-4850

Instructions Schedule 4A

Restricted Distributor

General:

Complete this schedule for all shipments of regulated fuel acquired, the tax on which has been paid, or will be paid to the Motor Vehicle Division by another supplier having title to such fuel upon import into Arizona, or acquired from any supplier or storage facility located within the State of Arizona, the tax on which has been paid to the Motor Vehicle Division.

Supplier Fuel acquired from any licensee engaged in refining, manufacturing, producing, blending or compounding in this State is deemed to have been acquired tax paid from the licensee engaged in such operations and shall also be reported on this schedule.

Columnar Entries:

Column A Enter the date of shipment

Column B Enter the Arizona city if shipped from your supplier's Arizona storage facility, or the city and state, if shipment is a direct import from your supplier's out-of-state facilities (refinery, storage, etc.)

Column C Enter the name of your supplier

Column D Enter your supplier's Arizona tax account number

Column E Enter your supplier's sales or billing invoice number.

Column F Enter the Arizona city where the shipment was delivered

Column G Enter the type of fuel that was delivered: A - Aviation Fuel, D - Diesel, M - Motor Vehicle Fuel

Column H Enter the net gallons acquired. This figure should be the same figure appearing on your supplier's sales or billing invoice. When more than one page of this schedule is required, enter the grand total of this column on the last page and then on Schedule 1, line 5.

Instructions Schedule 5

General:

To allocate your sales properly, you must know and identify which of your sales or dispositions are made to Arizona Suppliers, Restricted Distributors or Distributor/Jobbers who will redistribute the fuel. All such sales are to be reported by the use of this schedule.

Sales to a final UST owner or other entity should be reported on Schedule 7.

Important: Do **not** use this schedule for sales made for **export** when title to the regulated fuel being exported remains with you upon exit from Arizona, and for which you will be claiming credit or refund of taxes paid in Arizona. Do report such exports on Schedule 8.

Columnar Entries:

Column A Enter the date of sale.

Column B Enter the Arizona city if shipped from your Arizona storage facility, or the city and state, if shipment is a direct import from an out-of-state facility (refinery, storage, etc.).

Column C Enter the name of the entity to which the fuel was sold.

Column D Enter Arizona account number of the purchaser, if applicable. If no license number enter N/A.

Column E Enter your sales or billing invoice number.

Column F Enter the Arizona city where shipment was delivered.

Column G Enter the fuel type that was delivered: A - Aviation Fuel, D - Diesel, M - Motor Vehicle Fuel.

Column H Enter the **net** gallons sold. This figure should be the same figure appearing on your sales or billing invoice. When more than one page of this schedule is required, enter the grand total of this column on the last page and then on Schedule I, line 7.

Instructions Schedule 6

General:

Regulated Fuel sold that is not subject to the Underground Storage Tank Tax may only be claimed by you if you, the Arizona Supplier, have paid or will pay the UST tax to the Motor Vehicle Division with your monthly report on fuel you own.

Important: Exemptions for fuel sold will only be allowed if the purchaser has a valid exemption certification and that certificate number is reported with each sale. The exemption certificate is issued by the Arizona Department of Environmental Quality (DEQ). The exemption certificate number will look as follows: 00-0000000. In addition to the purchasers holding valid exemption certificates the following are also exempted: **Federal government exemption no. 00-0300003, State government exemption no. 00-0200002, Indian Reservations exemption no. 00-0100001.**

Columnar Entries:

Column A Enter the date of sale

Column B Enter your sales or billing invoice number for the sale on which the exemption is claimed

Column C Enter the purchaser's name

Column D Enter the address where the delivery was made

Column E Enter the exemption number of the purchaser. Only exemption numbers issued by DEQ are eligible for exempt sales

Column F Enter the type of fuel that was delivered: A - Aviation Fuel, D - Diesel, M - Motor Vehicle Fuel

Column G Enter the net gallons sold. This figure should be the same figure appearing on your sales or billing invoice.

When more than one page of this schedule is required, enter the grand total of this column on the last page and then on Schedule I, line 8.

Instructions Schedule 8

General:

Complete this schedule for exports of regulated fuel, the shipping point originating from a point within Arizona, and for which you are claiming credit on the UST tax paid to the Motor Vehicle Division as the Arizona Supplier having title to the fuel upon export.

This schedule must not be used for shipments of regulated fuel moving in interstate or foreign commerce, from a point outside of Arizona, not destined or diverted to a point within Arizona, and for which no tax has been or will be paid to the Motor Vehicle Division. . .

Columnar Entries:

Column A Enter the date the regulated fuel was exported.

Column B Enter the Arizona shipping point.

Column C Enter the name of the purchaser outside of Arizona, to whom the regulated fuel was sold, consigned or transferred.

Column D Enter sales or billing invoice number as given to the customer. The original invoice or an acceptable duplicate must be attached to this schedule for credit to be allowed.

Column E Enter the out-of-state destination for the shipment.

Column F Enter the fuel type that was delivered: A - Aviation Fuel, D - Diesel, M - Motor Vehicle Fuel.

Column G Enter the net gallons exported. When more than one page of this schedule is required, enter the grand total of this column on the last page and then on Schedule 1, line 10.

Instructions Schedule 9

General:

Arizona Suppliers of regulated fuel having Arizona storage facilities are required to prepare a monthly inventory reconciliation.

Physical inventories must be taken of all regulated fuel on hand at the close of business on the last day of each calendar month, and reconciled with book inventories.

An Arizona Supplier normally imports regulated fuel that is temperature corrected 'at the out-of-state point of loading, and billed by his or her supplier on the net gallons, temperature corrected. The Supplier reports and pays the tax to the Motor Vehicle Division on the net gallons imported and billed by his or her supplier.

When imported fuel is delivered by the importer directly to the Arizona customers destinations, the customers are acquiring the fuel on the basis of the same net gallons, imported (temperature corrected) in the same manner previously mentioned, and the billings normally coincide with the importer supplier's billings.

When imported fuel is delivered into the importer's Arizona storage facilities, the fuel is then commingled with other fuel received at various other temperature corrections. Physical inventory measurements will naturally differ from book inventory figures for this reason, however, not to any large extent.

It is understandable that minor losses in physical inventories can and do occur. However, losses are usually the result of unrecorded withdrawals from storage facilities and/or unrecorded sales. Every effort must be made to identify the cause of the loss to ensure accuracy in the monthly reporting. It is not sufficient to merely make book and physical inventory adjustments without first trying to reconcile the differences.

Gains in inventory may also be the result of the temperature variation, if any, at the time of withdrawals from the bulk storage facilities, but likewise, only to a very minor extent. Gains are usually the result of unrecorded acquisitions from various sources placed into storage facilities. In this respect, as in the case of losses, every effort must be made to identify the reason for the gain prior to making any adjustments. Adjustments must be properly supported by adequate documentation.

All gains and losses must be fully explained in this schedule. Statements to the effect that they are attributable to "temperature corrections", "evaporation", etc., will not suffice unless this can be supported by proper documentation in the supplier's records, and made available at the time of audit.

If you have reported storage for Motor Vehicle Fuel, Aviation Fuel, and/or Liquid Use Fuel, a copy of those schedules can be submitted to report those inventories for the month.

Columnar Entries:

Column A Enter the street address and Arizona city where the storage facility, is located. Where more than one storage facility exists, each facility should be identified separately, using a separate line for each facility inventoried.

Column B Enter the fuel type that was delivered: A - Aviation Fuel, D - Diesel, M - Motor Vehicle Fuel

Column C Enter net gallons inventoried for each Arizona storage location listed. When more than one page of this schedule is required, enter the grand total of this column on the last page and then on Schedule 1, line 13.

Column D Use this column to clarify entries, when needed

Inventory Reconciliation:

Enter the book inventory at the end of the reporting month. Any difference between book and physical inventory must be fully explained.

Adjusting Beginning Physical Inventory Records: Recurring gains or losses must be adjusted in your records for each month affected. All adjustments must be supported by entries in Schedule 9 for the preceding month.