

## Motor Fuel Distribution Schedule by City

*All distributors of gasoline and special fuel are required to report to the Department of Revenue the monthly amount of net gallons sold or delivered to consumers and retailers within city limits.*

### **Motor Fuel Distribution Schedule by City**

The Motor Fuel Distribution Schedule by City that had previously been reported on the sales tax return has been removed and added to the gasoline and special fuel tax returns as a separate schedule. Beginning with the July 2016 period, the Motor Fuel Distribution Schedule by City is required to be filed with the gasoline and special fuel tax returns.

Net gallons sold or delivered to consumers or retailers within city limits are required to be reported on the Motor Fuel Distribution Schedule. The distribution schedule should include what city the sale or delivery occurred in; however, any gallons sold or delivered outside of an incorporated city are not included on the distribution schedule. Deliveries or sales to bulk plants are not reported on this Schedule, as these would be reported by the bulk plant operator.

The delivery or sale of gasoline and special fuel are required to be reported separately by fuel type. Gasoline gallons delivered or sold to consumers and retailers are required to be reported on the gasoline tax return while special fuel gallons are required to be reported on the special fuel tax return. The amount of gasoline gallons reported should not reflect the 2% allowance and instead should only report the full net gallon amount.

### **Filing the Motor Fuel Distribution Schedule by City**

The distribution schedule is accessible via the Taxpayer Access Point (TAP) on the Department of Revenue's website. The distribution schedule can be reported by manual entry on TAP or by submission of the spreadsheet template which is also available through the Department of Revenue's website.

If submitting by spreadsheet, a template for the Schedule is accessible under the Petroleum Tax – Electronic Filing Information page. The template should include the total amount of fuel by city as well as the city number. The city number assigned to incorporated cities can be viewed on the “City/County List” accessible under the Sales and Use Tax – Electronic Filing page.

Distributors who did not sell or deliver fuel to consumers and retailers should indicate zero gallons by checking the box on the distribution schedule.

