

BUREAU OF MOTOR FUEL TAXES
 PO BOX 280646
 HARRISBURG PA 17128-0646



2006 ALTERNATIVE FUELS TAX REPORT

TAX I.D. NO. (FEIN):
TAX PERIOD:
DUE DATE:

Use this form to calculate and pay Liquid Fuels and Fuels Tax on "Alternative Fuels" placed into the fuel supply tank of an alternative fuel vehicle, in Pennsylvania, for use on a public highway.

SEE REVERSE SIDE FOR INSTRUCTIONS

ALTERNATIVE FUEL *	VOLUME			TAX RATE		TAX DUE
CNG (gal)		Gals	X	.079 gal	=	
Propane/LPG (gal)		Gals	X	.228 gal	=	
ETHANOL (gal)		Gals	X	.208 gal	=	
METHANOL (gal)		Gals	X	.154 gal	=	
E-85 (gal)		Gals	X	.219 gal	=	
M-85 (gal)		Gals	X	.178 gal	=	
LNG (gal)		Gals	X	.182 gal	=	
ELECTRICITY (Kwh)		kWh	X	.0093 kWh	=	
Other (specify)			X		=	

***FOR PREPAYMENT OF TAX INSTRUCTIONS – SEE REVERSE SIDE**

Amount Due _____
 Less Discount _____
 Total Due _____

Make check payable to the "PA Dept. of Revenue".

I certify that the information provided on this form has been examined by me and is, to the best of my knowledge, true and correct.

Print Name	Title	Date
Signature		Telephone Number

Mail this Alternative Fuels Tax Report along with your remittance to the address shown at the top of this form. To avoid penalty and interest file by the due date shown.

INSTRUCTIONS FOR COMPLETING THE ALTERNATIVE FUELS TAX REPORT FORM DMF-89

Pursuant to Chapter 90 of the Pennsylvania Vehicle Code, the Liquid Fuels and Fuels Tax Act requires an alternative fuel dealer-user to pay tax on alternative fuels whenever such fuels are placed into the supply tank of an alternative fuel vehicle, in Pennsylvania, for use on a public highway. Alternative fuels are taxed on a "gallon-equivalent basis." Applicable definitions include:

Alternative Fuel is any fuel other than "liquid fuels" (gasoline or gasohol), "fuels" (undyed diesel or kerosene), or aviation fuel (aviation gasoline or jet fuel), determined by the Department to be an "alternative fuel".

Alternative fuel dealer-user is anyone who delivers or places alternative fuel into the fuel supply tank of an alternative fuel vehicle, in Pennsylvania, for use on a public highway.

Gallon-equivalent basis is the amount of any alternative fuel containing 114,500 BTU's as determined by the Department. Such fuel shall be taxed at the rate of the Commonwealth's Liquid Fuels and Fuels Tax and the Oil Company Franchise Tax. The tax is imposed on an adjusted rate basis using a BTU conversion.

Conversion Factors – The conversion factors shown below must be used to convert the unit of measure indicated to a liquid gallon basis.

CNG in standard cubic feet (scf.) to gallons:

Multiply CNG (scf.) units by .0314 to convert to liquid gallons.

CNG in pounds (lbs.) to gallons:

Multiply CNG (lbs.) units by .7087 to convert to liquid gallons.

To determine tax due, except for electricity, multiply the liquid gallons by the tax rate shown. For electricity, simply multiply kilowatt hours used by \$.0093 kWh. If the report and payment are submitted by the due date, a discount, calculated as follows, may be taken:

- 2% on Amount Due up to \$50,000;
- 1.5% on Amount Due of \$50,000.01 to \$75,000;
- 1% on Amount Due of \$75,000.01 to \$100,000; and
- .5% on Amount Due in excess of \$100,000.

To Prepay Tax: The tax due on any alternative fuel may be prepaid. To prepay tax on any alternative fuel, provide a letter stating the alternative fuel(s) on which estimated tax is being calculated, and the period for which the tax is being prepaid (i.e. quarterly, semiannual or annual). For those prepaying on an annual basis the period should be a calendar year. To determine the tax due, except for electricity, multiply the estimated liquid gallons by the tax rate(s) shown to arrive at the estimated tax. If tax is being estimated on a fuel not shown on the front of this form, provide an explanatory letter indicating the fuel type, the BTU content of the alternative fuel, and other data as necessary to support the estimated tax being reported. Complete the line for "Other".

(For electric powered vehicles - Estimate total annual miles and divide by the manufacturer's suggested kilowatt/mile usage factor, or actual kilowatt/miles usage factor (if known), to arrive at estimated kilowatts/hours. Multiply the kilowatt hours estimated by the tax rate shown to determine the estimated tax. Forward the return and payment as otherwise instructed.)

Sign, date and mail the report to the PA DEPARTMENT OF REVENUE, BUREAU OF MOTOR FUEL TAXES, PO BOX 280646, HARRISBURG, PA 17128-0646.

The Alternative Fuels Tax Report (DMF-77, DMF-78, DMF-79, DMF-81, DMF-84, or DMF-89) may be reproduced and used for subsequent reporting. Please feel free to copy this form.

In January, the Department will mail a one year supply of applicable Alternative Fuels Tax Report forms to each alternative fuel dealer user.

Questions regarding this form, or the taxation of alternative fuels, should be forwarded to the above address or telephone (717) 705-5458.