



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

## 2009 ALTERNATIVE FUELS TAX REPORT

TAX ID NUMBER (FEIN):

TAX PERIOD:

DUE DATE:

Use this form to calculate and pay Liquid Fuels and Fuels Tax on alternative fuels placed into fuel supply tanks of alternative fuel vehicles in Pennsylvania for use on a public highway.

### SEE REVERSE SIDE FOR INSTRUCTIONS

| ALTERNATIVE FUEL  | VOLUME |      |   | TAX RATE   |   | TAX DUE |
|-------------------|--------|------|---|------------|---|---------|
| CNG (gal)         |        | gals | X | 0.079 gal  | = |         |
| Propane/LPG (gal) |        | gals | X | 0.228 gal  | = |         |
| ETHANOL (gal)     |        | gals | X | 0.208 gal  | = |         |
| METHANOL (gal)    |        | gals | X | 0.154 gal  | = |         |
| E-85 (gal)        |        | gals | X | 0.219 gal  | = |         |
| M-85 (gal)        |        | gals | X | 0.178 gal  | = |         |
| LNG (gal)         |        | gals | X | 0.182 gal  | = |         |
| ELECTRICITY (kWh) |        | kWh  | X | 0.0093 kWh | = |         |
| Other (specify)   |        |      | X |            | = |         |

**FOR PREPAYMENT OF TAX INSTRUCTIONS, SEE REVERSE SIDE.**

Amount Due: \_\_\_\_\_

Less Discount: \_\_\_\_\_

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

Total Due: \_\_\_\_\_

*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 at the top of this form. To avoid penalty and interest, file by the due date shown.**

**THIS FORM MAY BE REPRODUCED AS NEEDED**

## INSTRUCTIONS FOR COMPLETING THE ALTERNATIVE FUELS TAX REPORT

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 the following.

**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 of Revenue 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 BTUs 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 below must be used to convert the unit of measure indicated to a liquid gallon basis.

**CNG in standard cubic feet (scf.):**

Multiply CNG (scf.) units by 0.0314 to convert to liquid gallons.

**CNG in pounds (lbs.):**

Multiply CNG (lbs.) units by 0.7087 to convert to liquid gallons.

To determine tax due for all fuels except electricity, multiply the liquid gallons by the appropriate tax rate. For electricity, multiply kilowatt hours used by \$0.0093. If the report and payment are submitted by the due date, a discount, calculated as follows, may be applied:

|             |                                               |
|-------------|-----------------------------------------------|
| 2 percent   | on amount due up to \$50,000;                 |
| 1.5 percent | on amount due of \$50,000.01 to \$75,000;     |
| 1 percent   | on amount due of \$75,000.01 to \$100,000; or |
| 0.5 percent | on amount due in excess of \$100,000.         |

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

For electric powered vehicles - Estimate total annual miles and divide by the manufacturer's suggested or actual (if known) kilowatt/mile usage factor to arrive at estimated kilowatt/hours. Multiply the estimated kilowatt hours by the tax rate 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, DMF-89, DMF-91, DMF-94 or DMF-100) 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 Alternative Fuels Tax Reports to each alternative fuel dealer user.

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