



pennsylvania
DEPARTMENT OF REVENUE
BUREAU OF MOTOR &
ALTERNATIVE FUEL TAXES
PO BOX 280646
HARRISBURG PA 17128-0646
TELEPHONE 1-800-482-4382

2014 ALTERNATIVE FUELS TAX REPORT

FOR OFFICIAL USE ONLY

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TAX ID NUMBER (FEIN):

TAX PERIOD:

Due by the 20th day of the following month.

Item	A CNG (GGE)	B LNG (gals)	C Propane/LPG (gals)	D E-85 (gals)	E Electricity (kWh)	F Other	G Totals	
1. Taxable Volume								
Oil Company Franchise Tax Rate								
2. Subject To Discount	0.120	0.078	0.089	0.086	0.0036			
Gross Oil Company Franchise Tax								
3. Subject To Discount (Line 1 x Line 2)								
4. % of Gross Tax to Total	%	%	%	%	%	%	100%	
5. Less Apportioned Discount								
Net Oil Company Franchise Tax								
6. Subject To Discount (Line 3 - Line 5)								
Oil Company Franchise Tax Rate								
7. Not Subject To Discount	0.287	0.187	0.213	0.206	0.0086			
Oil Company Franchise Tax								
8. Not Subject To Discount (Line 1 X Line 7)								
9.							Total Alternative Fuels Tax Due (Total of Line 6 + Total of Line 8)	
10.							Interest	
11.							Penalty	
12.							Authorized Adjustments	
13.							Amount Remitted	

I hereby swear or affirm under penalties prescribed by law that this is a true and correct record for the above-referenced tax period.

Print Name	Title	Date
Signature		Telephone Number

Check the appropriate box: Payment remitted via EFT Certified check
 Make checks payable to "PA Department of Revenue." See instructions for mailing address.

MAKE COPIES OF THIS REPORT FOR YOUR RECORDS

SUPPLEMENTAL INFORMATION

Pursuant to Chapter 90 of the Pennsylvania Vehicle Code, an alternative fuel dealer-user must pay tax on alternative fuels whenever such fuels are placed into the supply tank of an alternative fuel vehicle in Pennsylvania for use on public highways. Alternative fuels are taxed on a gallon-equivalent basis. Applicable definitions include the following:

Alternative fuel. Natural gas, compressed natural gas (CNG), liquefied natural gas (LNG), liquid propane gas and liquefied petroleum gas (LPG), alcohols, gasoline-alcohol mixtures containing at least 85 percent alcohol by volume, hydrogen, hythane, electricity and any other fuel used to propel motor vehicles on the public highways which is not taxable as fuels or liquid fuels under Chapter 90.

Alternative fuel dealer-user. Anyone who delivers or places alternative fuel into the fuel supply tank of an alternative fuel vehicle in Pennsylvania for use on public highways.

Gallon-equivalent basis. 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 oil company franchise tax. The tax is imposed on an adjusted rate basis using a BTU conversion as detailed in the 2014 PA Bulletin.

Alternative Fuels to be listed under Other –

	OCFT Subject to Discount	OCFT Not Subject to Discount
Hydrogen (GGE)	0.120	0.287
Ethanol (gals)	0.080	0.191
Methanol (gals)	0.060	0.144
M-85 (gas)	0.069	0.165

To determine the tax on a fuel not shown on the front of this form or in these instructions, provide a letter indicating the fuel type, the BTU content of the alternative fuel and other data as necessary to support the tax reported. This information would be reported under Other.

Conversion factors – To convert CNG or Hydrogen from standard cubic feet into Gasoline Gallon Equivalents (GGEs), use the formulas below.

CNG in standard cubic feet (scf):

Divide CNG (scf) units by 126.67 to convert to gasoline gallon equivalents (GGEs).

Hydrogen in standard cubic feet (scf):

Divide Hydrogen (scf) units by 357.37 to convert to gasoline gallon equivalents (GGEs).

Electricity factors – For electric powered vehicles, to calculate the kWh used, multiply the kWh it takes to charge the vehicle (see manufacturer specifications) by the number of times that the vehicle was charged in that reporting period. Keeping daily charging logs will greatly assist with the calculation.

Mail report to:

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