

**DMF-101**

PO BOX 280646  
HARRISBURG PA 17128-0646

OFFICIAL USE ONLY

**2024 ALTERNATIVE FUELS  
TAX REPORT**

**SECTION I TAXPAYER INFORMATION**

Name				Check Appropriate Block <input type="radio"/> No Activity <input type="radio"/> Cancel Permit <input type="radio"/> Change Name and/or Address <input type="radio"/> Amended Report			
Street Address							
City		State	ZIP Code				
Account ID	FEIN/SSN	Period (Month & Year)	Tax Period End Date				

**SECTION II INVENTORY SUMMARY**

ITEM	A CNG (GGE)	B LNG (DGE)	C PROPANE/LPG (gals)	D E-85 (gals)	E ELECTRICITY (kWh)	F Other	G TOTALS	
1. Taxable Volume								
2. Oil Company Franchise Tax Rate Subject to Discount	0.117	0.132	0.087	0.084	0.0035			
3. Gross Oil Company Franchise Tax Subject to Discount (Line 1 x Line 2)								
4. Percentage of Gross Tax to Total	%	%	%	%	%	%	100%	
5. Less Apportioned Discount								
6. Net Oil Company Franchise Tax Subject to Discount (Line 3 - Line 5)								
7. Oil Company Franchise Tax Rate Not Subject to Discount	0.459	0.516	0.338	0.329	0.0137			
8. Oil Company Franchise Tax 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. Less Authorized Credits	
							13. Total Amount Due	
							14. Credit to Next Period	
							15. Amount to be Refunded	

**SECTION III CERTIFICATION**

I (We) hereby swear or affirm under penalties prescribed by law that this report is a true and correct record of all transactions listed for the above referenced tax period.

Name	Signature	Title
Telephone Number	Email Address	Date





# Instructions for DMF-101

## Alternative Fuels Tax Report

DMF-101 IN (SU) MOD 02-24

### GENERAL INFORMATION

The Alternative Fuels Tax Report may be reproduced and used for subsequent reporting. Reports are also available online at [revenue.pa.gov](http://revenue.pa.gov).

For questions regarding this form or the taxation of Alternative Fuels, please contact the department at [RA-PAMotorFuelinfo@pa.gov](mailto:RA-PAMotorFuelinfo@pa.gov).

Online filing options are available for Alternative Fuel Tax reports. Visit [mypath.pa.gov](http://mypath.pa.gov) for more information.

### 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 tax is imposed on an adjusted rate basis detailed in the most recent PA Bulletin.

#### ALTERNATIVE FUELS TO BE LISTED UNDER OTHER

	Subject to Discount	Not Subject to Discount
Hydrogen (GGE)	0.117	0.459
Ethanol (gals)	0.078	0.306
Methanol (gals)	0.059	0.230
M-85 (gals)	0.068	0.264

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:

**PA DEPARTMENT OF REVENUE**  
**PO BOX 280646**  
**HARRISBURG PA 17128-0646**

### LINE INSTRUCTIONS

### SECTION I

#### TAXPAYER INFORMATION

### ACTIVITY BOX

#### NO ACTIVITY

Check this block if you did not conduct any transactions during the filing period.

#### CANCEL PERMIT

Check this block if you are requesting your permit be canceled. The cancellation date used will be the due date or date received of this return, whichever is later. A final return must be filed for activity prior to the cancellation request.

#### CHANGE NAME AND/OR ADDRESS

To note any change to your name or address, check this block and make the applicable change.

**AMENDED REPORT**

Check this block if this report corrects information previously reported, noting the period and year you are correcting.

<b>SECTION II</b>
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**INVENTORY SUMMARY**

<b>LINE 1</b>
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**TAXABLE VOLUME**

Enter the volume sold and/or used on which tax was collected for each fuel type.

<b>LINE 2</b>
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The oil company franchise tax rate that is subject to discount is printed in each column for each fuel type.

<b>LINE 3</b>
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**GROSS OIL COMPANY FRANCHISE TAX - SUBJECT TO DISCOUNT**

Multiply taxable volumes on Line 1 by the appropriate tax rate on Line 2.

<b>LINE 4</b>
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**PERCENT OF GROSS TAX TO TOTAL**

Round to the nearest hundredth. If only one fuel type is present on the tax return, this figure is always 100 percent. If more than one fuel is present:

- Line 4, Column F = Line 3F divided by Line 3G.
- Line 4, Column E = Line 3E divided by Line 3G.
- Line 4, Column D = Line 3D divided by Line 3G.
- Line 4, Column C = Line 3C divided by Line 3G.
- Line 4, Column B = Line 3B divided by Line 3G.
- Line 4, Column A = 100 minus the sum of Line 4, Columns B, C, D, E, and F.

<b>LINE 5</b>
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**APPORTIONED DISCOUNT**

- a. Multiply 5G by 4A. Enter the result on 5A.
- b. Multiply 5G by 4B. Enter the result on 5B.
- c. Multiply 5G by 4C. Enter the result on 5C.
- d. Multiply 5G by 4D. Enter the result on 5D.
- e. Multiply 5G by 4E. Enter the result on 5E.
- f. Multiply 5G by 4F. Enter the result on 5F.  
The total of 5A, 5B, 5C, 5D, 5E, and 5F must equal 5G.

<b>LINE 5G</b>
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**DISCOUNT**

Calculate discount on the Gross Oil Company Franchise Tax - Subject to Discount as follows and enter total discount on Line 5, Column G.

- a. 2 percent (0.02) for tax of \$50,000 or less;
- b. 1.5 percent (0.015) for tax in excess of \$50,000 but not exceeding \$75,000;
- c. 1 percent (0.01) for tax in excess of \$75,000 but not exceeding \$100,000; and
- d. 0.5 percent (0.005) for tax in excess of \$100,000.

<b>LINE 6</b>
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**NET OIL COMPANY FRANCHISE TAX - SUBJECT TO DISCOUNT**

Subtract the discount from the Gross Oil Company Franchise Tax - Subject to Discount (Line 3 minus Line 5) for all fuel types.

<b>LINE 7</b>
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The oil company franchise tax rate that is not subject to discount is printed in each column for each fuel type.

<b>LINE 8</b>
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**OIL COMPANY FRANCHISE TAX - NOT SUBJECT TO DISCOUNT**

Multiply taxable volume from Line 1 by the tax rate shown on Line 7 for each fuel type.

<b>LINE 9</b>
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**TOTAL ALTERNATIVE FUELS TAX DUE**

Enter the sum of Lines 6 and 8.

<b>LINE 10</b>
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**INTEREST**

Interest is calculated on the tax due at a specified rate.

<b>LINE 11</b>
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**LATE FILE PENALTY**

Penalty is calculated on the tax due at a specified rate of 10 percent (0.10).

<b>LINE 12</b>
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**AUTHORIZED CREDITS**

Enter any credit available authorized by the PA Department of Revenue.

**LINE 13****TOTAL AMOUNT DUE**

Enter the amount of your tax due. Payments of \$1,000 or more must be made electronically. If your remittance is being submitted electronically, mark the block accordingly. Failure to pay electronically, as required, will result in a penalty assessment of 3 percent of the tax due up to \$500 for each occurrence. For payments of less than \$1,000, check should be made payable to the PA Department of Revenue.

**LINE 14****CREDIT TO NEXT PERIOD**

Enter the amount of any remaining credit you would like carried to the next filing period.

**LINE 15****AMOUNT TO BE REFUNDED**

Enter the amount you want as a refund.