

**2021 MOTOR FUEL
TAX REPORT**

This report must be filed with your remittance on or before the 20th day of the month following the month for which the report is filed. Reports must be filed each month even when no taxes are due.

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/GALLONS	LIQUID FUELS (GASOLINE/GASOHOL)	FUELS (DIESEL/KEROSENE)	JET FUEL	AVIATION GAS	
1. Opening Inventory Include in Transit (Closing Inventory from Prior Month)					
2. Receipts From 1096B, Section I, Line 8					
3. Total Inventory Plus Receipts Line 1 Plus Line 2					
4. Closing Inventory Actual Physical Inventory (See Opening Inventory Instructions)					
5. Gallons to Account for Line 3 Minus Line 4					
6. Disbursements From 1096B, Section II, Line 8					
7. Stock Gain or Loss Line 5 Minus Line 6					



SECTION III CALCULATION OF TAX

	A LIQUID FUELS (GASOLINE/ GASOHOL)	B FUELS (DIESEL/ KEROSENE)	C JET FUEL	D AVIATION GAS	E TOTALS
8. Taxable Sales From Schedule 5					
9. Taxable Use From Schedule 5Q					
10. Less Tax-Paid Purchases From Schedule 1 and 1F					
11. Less Dealer (Credit Card) Sales To a. US Government					
b. PA and Political Subdivisions					
c. Other Exempt Entities					
12. Net Taxable Gallons Line 8 Plus Line 9, Minus Lines 10 and 11					
13. OCFT, Jet Fuel, and Aviation Gas Tax Rates Subject to Discount	0.117	0.117	0.015	0.055	
14. Gross Tax - Subject to Discount Line 12 multiplied by Line 13					
15. Percentage of Gross Tax to Total	%	%	%	%	
16. Less Apportioned Discount					
17. Net Tax Due - Subject to Discount Line 14 Minus Line 16					
18. OCFT Rates Not Subject to Discount	0.459	0.624			
19. OCFT Due - Not Subject to Discount Line 12 Multiplied by Line 18					
20. Total Tax Due Line 17E Plus 19E					
21. Less Authorized Credits					
22. Total Amount Due					
23. Credit to Next Period					
24. Amount to be Refunded					

SECTION IV 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 REV-1096A

Motor Fuels Tax Reports

REV-1096A IN (SU) MOD 02-21


GENERAL INFORMATION

Act 89 of 2013 eliminated the liquid fuels and fuels tax and provides that the discount previously associated with the liquid fuels and fuels tax now applies to a portion of the oil company franchise tax (OCFT), as defined in Subsection 9502(a)(5) of the Vehicle Code. There is no change to the way this report is calculated and completed. This report must be compiled on a calendar month basis.

Electronic filing options are available for Motor Fuel tax reports. Visit www.revenue.pa.gov for more information.

Mail report (REV-1096A), receipts and disbursements summary (REV-1096B) and appropriate schedules with remittance, on or before the 20th day of each month to:

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

 **NOTE:** When the 20th of a month is on a weekend or state holiday, the due date becomes the next business day.

Call 1-800-482-4382 with questions about this report.

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.

SECTION II

INVENTORY SUMMARY

LINE 1

Enter opening inventory (closing inventory from Line 4, previous month) for the fuel category or fuel type requested. Include fuel in-transit. Combined inventories are required for gasoline/gasohol and undyed-diesel/kerosene. You may not report a negative inventory.

LINE 2

Enter total receipts from REV-1096B, Section I, Line 8.

LINE 3

Add Lines 1 and 2 and enter total inventory plus receipts.

LINE 4

Enter the physical closing inventory for the end of the reporting period. Combined inventories are required for gasoline/gasohol and undyed-diesel/kerosene. You may not report a negative inventory.

LINE 5

Subtract Line 4 from Line 3 and enter gallons to account for on Line 5.

LINE 6

Enter total disbursements from REV-1096B, Section II, Line 8.

LINE 7

Subtract Line 6 from Line 5 and enter the difference on Line 7. If Line 6 is greater than Line 5, enter the product gain; If Line 5 is greater than Line 6, enter the product loss. Line 6, plus or minus Line 7, must equal Line 5.

SECTION III

CALCULATION OF TAX

LINE 8

TAXABLE SALES

Enter the gallons sold on which tax was collected from REV-1096B, Section II, Line 1. Consolidate gasoline and gasohol

gallons and enter in Column A. Consolidate undyed-diesel/kerosene gallons and enter in Column B. Enter jet fuel gallons in Column C and aviation gasoline gallons in Column D. Enter total gallons in Column E. Complete REV-1020, Registered Distributor's Disbursement Schedule #5, for each fuel type.

LINE 9

TAXABLE USE

Enter the gallons used on which tax is being remitted from REV-1096B, Section II, Line 2. Consolidate and enter gasoline and gasohol gallons in Column A and undyed-diesel/kerosene gallons in Column B. Enter jet fuel gallons in Column C and aviation gasoline gallons in Column D. Enter total gallons in Column E. Complete REV-1020, Registered Distributor's Disbursement Schedule #5Q, for each fuel type.

LINE 10

TAX-PAID PURCHASES

Enter the total tax-paid gallons received by fuel category from REV-1096B, Section I, Line 2 and Line 3. Add Columns A, B, C and D and enter the total in Column E. Complete REV-1019, Registered Distributor's Receipt Schedules #1 and #1F, for each fuel type.

LINE 11A

Enter dealer credit card sales (gallons) to the U.S. government. Add Columns A, B, C and D and enter the total in Column E.

LINE 11B

Enter dealer credit card sales (gallons) to Pennsylvania and its political subdivisions. Add Columns A, B, C and D and enter the total in Column E.

LINE 11C

Enter dealer credit card sales (gallons) to other exempt entities. Add Columns A, B, C and D and enter the total in Column E.

LINE 12

NET TAXABLE GALLONS

For Columns A, B, C and D, add Lines 8 and 9, and deduct Lines 10, 11a, 11b and 11c. Enter total net taxable gallons in Column E.

LINE 13

Oil Company Franchise, Jet Fuel and Aviation Gas Tax Rates Subject to Discount are printed in each column of REV-1096A.

LINE 14

GROSS OIL COMPANY FRANCHISE, JET FUEL AND AVIATION GAS TAX SUBJECT TO DISCOUNT

Multiply net taxable gallons on Line 12, Columns A, B, C and D by the appropriate tax rate on Line 13. Add Columns A, B, C and D and enter the total in Column E.

LINE 15

PERCENT OF GROSS TAX TO TOTAL

Round to nearest hundredth (0.00 percent or 0.0000).

Line 15, Column D = Line 14D divided by Line 14E.

Line 15, Column C = Line 14C divided by Line 14E.

Line 15, Column B = Line 14B divided by Line 14E.

Line 15, Column A = 100 minus the sum of Line 15, Columns B, C and D.

Line 15 (15E), Columns A, B, C and D must equal 100 percent.

LINE 16E

DISCOUNT

Calculated on the gross Oil Company Franchise, Jet Fuel and Aviation Gas Tax Subject to Discount as follows and enter total discount on Line 16, Column E.

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



NOTE: The discount on \$100,000 is \$1,625. Use 0.005 to calculate additional discount on gross tax due in excess of \$100,000.

LINE 16

APPORTIONED DISCOUNT

- Multiply 16E by 15A. Enter the result on 16A.
 - Multiply 16E by 15B. Enter the result on 16B.
 - Multiply 16E by 15C. Enter the result on 16C.
 - Multiply 16E by 15D. Enter the result on 16D.
- The total of 16A, B, C and D must equal 16E.

LINE 17

NET OIL COMPANY FRANCHISE, JET FUEL AND AVIATION GAS TAX SUBJECT TO DISCOUNT

Subtract the discount from the gross tax due (Line 14 minus Line 16), for Columns A, B, C, D and E.

LINE 18

Oil Company Franchise Tax Rates Not Subject to Discount are shown in Columns A and B.

LINE 19**OIL COMPANY FRANCHISE TAX NOT SUBJECT TO DISCOUNT**

Multiply net taxable gallons from Line 12, Column A by the tax rate shown on Line 18, Column A. Multiply net taxable gallons from Line 12, Column B by the tax rate shown on Line 18, Column B. Add Lines 19A and 19B and enter total on 19E.

LINE 20**TOTAL OIL COMPANY FRANCHISE, JET FUEL AND AVIATION GAS TAX DUE**

For Column E, enter the sum of Lines 17E and 19E.

LINE 21**AUTHORIZED CREDITS**

Enter credit authorized by the PA Department of Revenue. The amount of credit will equal the credit available and requested to offset the amount due.

LINE 22**TOTAL AMOUNT DUE**

Enter the amount of your tax due. Department regulations require payments of \$1,000 or more be made via electronic funds transfer (EFT). Failure to pay by EFT, as required, will result in a penalty assessment of 3% of the tax due up to \$500 for each occurrence. For payments of less than \$1,000, checks should be made payable to the PA Department of Revenue.

LINE 23**CREDIT TO NEXT PERIOD**

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

LINE 24**AMOUNT TO BE REFUNDED**

Enter the amount you want as a refund.