

MOTOR AND ALTERNATIVE FUEL TAXES

1-800-482-4382

Mailing Address:

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

District Offices:

HARRISBURG DISTRICT OFFICE
RIVERFRONT OFFICE CENTER
1101 S FRONT ST
HARRISBURG PA 17104
717-787-3937

NORRISTOWN DISTRICT OFFICE
STONY CREEK OFFICE CENTER
151 W MARSHALL ST FL 1
NORRISTOWN PA 19401
610-270-1638

PITTSBURGH DISTRICT OFFICE
11 PARKWAY CENTER STE 150
PITTSBURGH PA 15220
412-920-2044

SCRANTON DISTRICT OFFICE
SCRANTON STATE OFFICE BLDG
100 LACKAWANNA AVE STE 365
SCRANTON PA 18503
570-335-9414

CONTACT INFORMATION

Answers to questions not related to motor and alternative fuels may be found through the following resources.

Online Customer Service Center
www.revenue.pa.gov

Customer Experience Center
Personal Taxes: 717-787-8201
Business Taxes: 717-787-1064
e-Business Center: 717-783-6277

Property Tax/Rent Rebate Program
1-888-222-9190

1-888-PATAXES (728-2937)
Touch-tone service is required for this automated 24-hour toll-free line. Call to order forms or check the status of a personal income tax account, corporate tax account or property tax/rent rebate.

Automated Forms Ordering Service
1-800-362-2050

Service for Taxpayers with Special Hearing
and/or Speaking Needs
1-800-447-3020

Call or visit your local Department of Revenue district office, listed in the government pages of local telephone directories.

LIQUID FUELS AND FUELS RECORDKEEPING REQUIREMENTS FOR RETAIL SERVICE STATIONS



Purpose

The purpose of this guidance is to provide notice to Pennsylvania retailers and unlicensed dealers of the requirements for record keeping related to liquid fuels and fuels. This guidance details the various electronic record-keeping measurements and processes that will facilitate retail service stations' compliance with statutory record-keeping provisions.

Statutory Provisions

Pennsylvania retail service stations and unlicensed dealers, which are defined as any person engaged in the retail sale of liquid fuels or fuels who does not hold a registered distributors permit with the commonwealth, shall keep records as required by the Pennsylvania Vehicle Code, Title 75, Chapter 90, Section 9009(a), Retention of records by distributors and dealers of the Liquid Fuels and Fuel Tax Act, which provides:

1. The distributor and dealer shall maintain and keep for a period of two years a record of liquid fuels and fuels used or sold and delivered within this Commonwealth by the distributor, together with invoices, bills of lading and other pertinent papers as required by the Department.
2. A person purchasing liquid fuels and fuels taxable under this chapter from a distributor for the purpose of resale shall maintain for a period of two years a record of liquid fuels and fuels received, the amount of tax paid to the distributor as part of the purchase price, delivery tickets, invoices and bills of lading and such other records as the Department requires.

The records specified herein should be available at the retail location. If not available, the records shall be made available from the owner or controlling entity within a reasonable time frame (typically 24 hours) upon request by the department.

Definitions

For purposes of these record-keeping requirements, "product" refers to:

Liquid Fuels - gasoline and gasohol

Fuels - diesel, biodiesel and kerosene

Alternative Fuels - compressed natural gas (CNG), liquefied natural gas (LNG), propane (LPG), 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 not considered liquid fuels or fuels.

Specific Recordkeeping Requirements

All retail service stations, in addition to the general requirements described in the Statutory Provisions, are required to:

Inventory

1. Take a physical inventory of all products on hand at the start of business each day.
2. Keep record of tank measurements and the gallons, as per calibration charts, which are required to be in the station or dealer's possession for the storage tanks. The Department of Revenue will accept physical inventories performed by electronic storage tank monitoring systems and/or manual stick reading charts, with appropriate tank calibration, as acceptable forms for the physical inventory.
3. Perform this physical inventory at the same time as sales/disbursement meter readings are recorded.

Maintain Receipts

1. Maintain a record of all products received, including name and address of the supplier, date of delivery, and gallons of product received.
2. Keep purchase invoices, bills of lading, and delivery tickets to cover all receipts.

Document Sales/Disbursements

1. Maintain appropriate records of all sales/disbursements by recording electronic or mechanical meter readings of pumps or other dispensing devices that dispense motor fuels and alternative fuels at the start of business each day.
2. Record the amount of product dispensed from each individual pump or dispensing device such that the dispensing information can be easily extracted from the system.
3. Record this dispensing information concurrently with the recording of physical inventory. Point of sale electronic cash register systems can be used to record and reconcile product inventories.
4. Document retail sales to motor carriers operating under the requirements of the Pennsylvania Motor Carriers Road Tax, or in accordance with the International Fuel Tax Agreement (IFTA), by a fuel receipt containing: name and address of seller, date, gallons, fuel type, price per gallon, vehicle/unit number fueled and the purchaser's name.

Other Requirements

1. Maintain a stock control sheet for each calendar month showing opening physical inventory, receipts, closing physical inventory, disbursements, and stock gains and losses.
2. Maintain normal business records including cash/credit disbursements and receipts.

Penalties

A retail service station or unlicensed dealer that fails to maintain records as described herein commits a summary offense, and shall, upon conviction, be sentenced to pay a fine between \$100 and \$2,000, imprisonment up to 90 days, or both.