

## **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 175  
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](http://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 PA REGISTERED DISTRIBUTORS**



## Purpose

*The purpose of this guidance is to provide notice to Pennsylvania registered distributors 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 registered distributors' compliance with statutory record-keeping provisions.*

## Statutory Provisions

Pennsylvania registered distributors 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 Fuels 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 registered distributor's physical 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 registered distributors, 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 on the first day of each month.
2. Keep record of tank measurements and gallonage capacities, which are required to be in the registered distributor'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 dispensing devices that dispense motor fuels and alternative fuels at the start of business on the first day of each month.
2. Record the amount of product dispensed from each individual 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 systems can be used to record and reconcile product inventories.

## Other Requirements

1. Maintain any other records that may be necessary 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 registered distributor 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.