

Form **ALT**

Wisconsin
Department of Revenue

**Licensed Alternate Fuels
Dealer or User Report**

Tax Account Number
FEIN / SSN
Month Covered (MM DD YYYY)

Use BLACK INK Only

Cancel my permit effective

(MM DD YYYY)

Check if address, name, or entity change

Check if this is an **amended** return

Check if correspondence is included

Legal Name		
Business Name (DBA)		
Permit/Business Address		
City	State	Zip Code

SUBMIT THIS REPORT EVEN IF YOU DO NOT OWE ANY TAX	CNG (natural gas)	LPG (liquefied propane)	OTHER Describe: _____
1. Total taxable sales ENTER AMOUNTS IN WHOLE GALLONS			
2. Total taxable own use			
3. Total taxable gallons (add lines 1 and 2 in each column)			
4. Tax rate per gallon	.247	.226	.309
5. Tax due per type of alternate fuel (multiply line 3 by 4 in each column)			
6. TOTAL ALTERNATE FUEL TAX DUE (add tax amounts in each column on line 5 and enter total here)	\$ PAY THIS AMOUNT WITH YOUR REPORT		

EFT Payment Check this box if you are paying the tax due on line 6 by electronic funds transfer (EFT).

Make your check payable and mail to:

Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

DECLARATION

I declare under penalties of law that the above information is true, correct, and complete to the best of my knowledge and belief.

Signature (do not print or type)	Contact Person (please print clearly)	Telephone Number ()	Date
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INSTRUCTIONS

WHO MAY FILE THIS REPORT

All alternate fuels dealers and users licensed by the Wisconsin Department of Revenue must complete and file this report with the department. A report must be filed even if no tax is due.

DUE DATE

Your report is due on the last day of the month following the month or quarter covered by your report. To be timely filed, your report must be postmarked by a United States Post Office on or before its due date and received by the department within five days of the due date.

Late-filed reports: Reports not timely filed are subject to the following statutory late-filing fee, interest, and penalty.

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month from the due date of the report until the date paid.
3. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

ASSISTANCE AND FORMS

Information, forms, and assistance are available at our Madison office:

2135 Rimrock Road
Madison, Wisconsin

(608) 266-3223
(608) 266-0064

FAX: (608) 261-7049

or write to:

PO Box 8900
Madison WI 53708-8900

E-mail: excise@revenue.wi.gov

INTERNET ADDRESS

You can access the department's web site at www.revenue.wi.gov. From this web site, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- E-mail for assistance

RECORD KEEPING

You must keep a copy of your report and all records used in preparing the report for at least four years. You must keep them in a place and manner easily accessible for review by department personnel.

AMENDED RETURNS

If you are filing an amended return, you must file a true, corrected and complete return, including all previously reported unchanged transactions. Do not file a return that only reports the changes.

POTENTIAL SALES/USE TAX LIABILITY

If you have sales or purchases or alternate fuels not subject to alternate fuel taxes, you may be subject to the Wisconsin sales/use tax on the nontaxable gallons sold or purchased. This tax does not apply to fuel used for agricultural purposes by a person engaged in farming. For more information regarding your sales/use tax liability, refer to Wisconsin Publication 222, which is available at www.revenue.wi.gov.

PAYMENT OF TAX

The tax must be paid with your return when it is filed unless you pay by electronic funds transfer (EFT).

Person must be registered with the department for making EFT payments of alternate fuels taxes. Permittees with annual alternate fuels tax liabilities of \$1,000 or more are required to pay by EFT. Payments must be submitted according to the instructions in our Electronic Funds Transfer Guide. Information about EFT can be obtained online at <http://www.revenue.wi.gov/eserv/efngen.html>.

COMPLETING YOUR REPORT

Check the appropriate boxes for an ownership change and enter the requested information if changing ownership, name, or address or cancelling your license.

COMPUTING THE ALTERNATE FUELS TAX DUE

Note: For the purpose of this tax computation, cubic feet of compressed natural gas must be converted to equivalent gasoline gallons.

Wisconsin law imposes an alternate fuels tax on any alternate fuel placed into the supply tank of a licensed motor vehicle, snowmobile, recreational motorboat, and all-terrain vehicle (ATV) unless the ATV is registered for private use. *Exceptions:* The tax is not imposed upon alternate fuel sold to the United States (or its agencies) and common motor carriers for the urban mass transportation of passengers.

LINE 1. Enter in the appropriate columns the total taxable gallons of alternate fuels you sold during the reporting period, including bulk sales of alternate fuels to users who have authorized you to charge them the tax on bulk deliveries.

LINE 2. Enter the total gallons of alternate fuels you placed into the supply tanks of your own vehicles from your own Wisconsin storage facilities.

LINE 6. Add the tax amounts entered in each column on line 5, and enter the total on line 6. **THIS IS THE ALTERNATE FUELS TAX YOU OWE.**

Sign and date your report, and indicate your telephone number.