State of Wisconsin • DEPARTMENT OF REVENUE

AUDIT BUREAU • 2135 RIMROCK ROAD • MADISON, WI 53713
FAX (608) 261-7049 • http://www.dor.state.wi.us

March 22, 2006

Make your check payable and mail to:
Wisconsin Department of Revenue
PO Box 8900
Madison, WI 53708-8900
(608) 266-0064
(608) 266-3223

**** WORKSHEET ****
Keep for Your Records

Name *(print or type)*		
Address		
City	State	Zip

Enter below your Federal Employer ID Number (FEIN) and Social Security Number if you are a sole proprietor.

EIN: _____ SSN: _____

MOTOR VEHICLE FUEL – INVENTORY TAX RETURN

DUE DATE: This return and payment must be filed on or before April 17, 2006.

INCREASE IN THE MOTOR VEHICLE FUEL TAX RATE: On April 1, 2006, the motor vehicle fuel tax rate will increase from 29.9¢ per gallon to 30.9¢ per gallon. The tax increase of **1.0¢** per gallon applies to all gasoline, gasohol and undyed diesel fuel in your possession on April 1, 2006, other than at a pipeline terminal, on which the motor vehicle fuel tax of 29.9¢ per gallon has been imposed.

Refer to the instructions on the back of this form before you compute the **1.0¢** per gallon tax on your inventory below.

COMPUTATION OF INVENTORY TAX DUE: On the schedule below, enter the inventories of gasoline (including gasohol) and undyed diesel fuel, other than at a pipeline terminal, which you hold for sale or resale in Wisconsin on April 1, 2006.

Do NOT include dyed diesel fuel, general aviation fuel or alternate (CNG, LPG) fuel inventories.

A ADDRESS OF FUEL STORAGE (street & city) Include fuel in-transit – see instructions	B TANK NUMBER	C TANK CAPACITY	D GALLONS IN STORAGE AT CLOSE OF BUSINESS ON 3-31-2006 Gasoline / Gasohol	E Undyed Diesel
1				
2				
3				
4 TOTAL GALLONS (add lines 1, 2 & 3 in columns D & E) »				
5 **INVENTORY TAX RATE PER GALLON**			**X .01**	**X .01**
6 INVENTORY TAX DUE (multiply gallons on line 4, columns D & E by .01)				
7 **TOTAL INVENTORY TAX DUE** (add columns D & E on line 6) »			$	
Penalty, Interest and Total Amount Due (lines 8, 9 & 10) 8 LATE-FILING FEE (see instruction 8 on back) »				
9 INTEREST (see instruction 9 on back) »				
10 **TOTAL AMOUNT DUE** (add lines 7, 8 & 9) **PAY WITH THIS RETURN** »			$	

DECLARATION: *I declare that this is an accurate and true report of the amount due on the number of gallons of gasoline, gasohol and undyed diesel fuel held in storage for sale or resale at the end of the day on March 31, 2006.*

Authorized Signature and Title	Date	Telephone Number
		( )

INSTRUCTIONS

WHO MUST FILE THIS RETURN
This return must be filed by all persons who have in their possession on April 1, 2006, motor vehicle fuel held for sale or resale on which the motor vehicle fuel tax of 29.9¢ per gallon has been imposed. Motor vehicle fuel is gasoline, gasohol and undyed diesel fuel.

Exceptions to the tax – The inventory tax is not imposed upon the following fuel:

a. Motor vehicle fuel held in terminal storage.
b. Dyed diesel fuel.
c. General aviation fuel.
d. Alternate fuels such as CNG or LPG.
e. Kerosene or other untaxed fuel products not yet blended with motor vehicle fuel.

INVENTORY TAX RATE
On April 1, 2006, the Wisconsin motor vehicle fuel tax rate will increase from 29.9¢ per gallon to 30.9¢ per gallon. The increase of 1.0¢ per gallon is the amount of the motor vehicle fuel inventory tax.

DUE DATE OF INVENTORY TAX RETURN
You are required to take inventory of your motor vehicle fuels as of the close of business on March 31, 2006. Then complete your inventory tax return and mail it and any tax owing to us on or before April 17, 2006. To be timely filed, your return must be postmarked by a United States Post Office on or before its due date and received by the department within 5 days of the due date.

Late-filed returns: Returns not timely filed are subject to a $10 late-filing fee, and interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until date of tax payment.

ASSISTANCE AND FORMS
Information, forms and assistance are available at our following office:

2135 Rimrock Road
Madison, Wisconsin
Telephone (608) 266-0064 or 266-3223

or write to:

Post Office Box 8900
Madison, WI 53708-8900
FAX (608) 261-7049
E-mail: excise@dor.state.wi.us

RECORD KEEPING
You are required to keep records of your inventory measurements, a copy of your completed return and all other records to substantiate the reported information for a period of 4 years.

WHERE TO FILE YOUR RETURN
Make your check or money order payable to the Wisconsin Department of Revenue and mail it along with your return to:

Wisconsin Department of Revenue
Post Office Box 8900
Madison, WI 53708-8900

COMPLETING YOUR RETURN
You are being requested to complete this return because information we have indicates that you have storage tanks which may contain motor vehicle fuel.

If the inventory tax does not pertain to you, please return this form to us indicating on it why you are not subject to this tax. Perhaps the pumps have been removed or you sold the business. If you sold the business, print the new owner's name and address on this form. Let us know if the inventory tax does not pertain to you so we can remove your name from our mailing list and will not send you a follow-up letter.
If you do not own the motor vehicle fuel inventory, complete the return except for the tax computation. Below your signature, print the name and address of the owner of the product and mail the return to us on or before April 17, 2006.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) – Enter your FEIN in the space provided. Also enter your social security number if you are a sole proprietor. If we entered these numbers for you, make any necessary corrections.

Lines 1-3. Col. A Enter the address of each motor vehicle fuel storage tank in Wisconsin. If fuel is stored in bulk trucks or transports, enter the license numbers of the trucks or trailers. Also include fuel which is in-transit to you from terminals as well as fuel in vehicles which you will be delivering to customers. If additional space is required to list all your fuel inventories, attach a sheet listing the information in the same columnar sequence as this form.

Col. B Assign each storage tank a number and enter this number in column B.

Col. C Enter the total number of gallons that each storage tank will hold in column C.

Cols. D & E Enter the number of gallons of motor vehicle fuel in storage at the close of business on March 31, 2006. Your gasoline/gasohol gallons should be entered in column D and undyed diesel fuel gallons in column E.

Line 4. Add the gallons reported in columns D & E (lines 1 - 3) and enter the totals on line 4 in the proper columns.

Line 5. This is the inventory tax rate.

Line 6. Multiply the gallons on line 4 in columns D & E by the inventory tax rate on line 5. Then enter the inventory tax on line 6 in the respective columns.

Line 7. Add the inventory tax amounts on line 6 in columns D and E and enter the total inventory tax due on line 7.

Line 8. Late-filing fee – Any return not filed by the due date (April 17, 2006), is subject to a $10 late-filing fee. If you are filing this return after the due date, enter $10 on line 8.

Line 9. Interest – If this return is filed after the due date, interest must be calculated on any tax owing. Interest is computed on the tax due at a rate of 1.5% per month (.0005 per day) from the due date of the return until date of tax payment. Enter the interest calculated on line 9.

Line 10. Add lines 7, 8 & 9 to obtain the total amount due. Make your check or money order payable to the Wisconsin Department of Revenue.

SIGN, DATE AND MAIL YOUR RETURN EVEN IF NO TAX IS DUE.