

# MF-007 INSTRUCTIONS - LICENSED ALTERNATE FUELS DEALER OR USER REPORT

## WHO MUST FILE THIS REPORT

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

## GENERAL INFORMATION

For the purpose of this return, cubic feet of Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG), 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) or utility terrain vehicle (UTV) (unless the ATV or UTV is registered for private use).

*Exceptions:* The tax is not imposed upon alternate fuel sold to the U.S. Government (or its agencies) and common motor carriers for the urban mass transportation of passengers.

## DUE DATE

This report is due on the last day of the month following the period covered by the report. To be timely filed, the report must be received by the department on or before its due date.

## LATE FILED RETURNS

Returns which are not timely filed are subject to the following statutory charges:

1. A \$10 late-filing fee.
2. A penalty of 5% of the tax due for each month the return is late (not exceeding 25% of the tax due).

## FILING METHOD

This form must be filed electronically through *My Tax Account* (MTA).

## COMPUTING THE ALTERNATE FUELS TAX DUE

Column b. In whole gallons, enter the total taxable gallons of alternate fuels sold or used during the reporting period, by fuel type. Be sure to include bulk sales of alternate fuels to users who have authorized you to charge them the tax on bulk deliveries.

Column d. Enter tax due by fuel type. Multiply gallons entered in column b by the applicable tax rate in column c.

## PAYMENT OF TAX

Pay the amount on line 5. Taxes are due by the due date of the return. Payments not timely received are subject to interest at the rate of 1.5% per month from the due date until paid.

Payment by Electronic Funds Transfer (EFT) is mandatory when the total alternate fuels tax due in the prior calendar year was \$1,000 or more. Information about paying by EFT can be obtained online at [revenue.wi.gov/eserv/eftgen.html](http://revenue.wi.gov/eserv/eftgen.html).

If paying by check, make check payable to Wisconsin Department of Revenue. Include your account number on the check.

## AMENDED RETURNS

When filing an amended return, check the amended box and 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/purchases of alternate fuels not subject to alternate fuel taxes, Wisconsin sales/use tax may be due. Sales/use tax does not apply to fuel used for purposes exempt from sales/use tax, for example, agricultural use by a person engaged in farming. For more information regarding your sales/use tax liability refer to Wisconsin Publication 222 available at [revenue.wi.gov](http://revenue.wi.gov).

## RECORDS

Keep a copy of this report and all records used in preparing the report for a minimum of four years. Keep this information in a place and manner easily accessible for review by department personnel.

## ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week at [revenue.wi.gov](http://revenue.wi.gov). From this website, you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions
- Email us for assistance

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

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Email: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

## MF-007: Licensed Alternate Fuels Dealer or User Report

<b>Use BLACK INK Only</b>			Period End Date (MM DD YYYY)
Legal Name		Tax Account Number	
Business Name (DBA)		FEIN / SSN	
Permit/Business Address			
City	State	Zip Code	

Cancel my permit effective     /    /      
(MM DD YYYY)

Check if this is an **amended** return

Check if address, name, or entity change

Check if correspondence is included

**SUBMIT REPORT EVEN IF NO TAXES ARE DUE**

(a) Fuel Type	(b) Taxable Gallons	(c) Tax Rate Per Gallon	(d) Tax Due (column b x c)
1. CNG (compressed natural gas)		<b>.247</b>	<b>\$</b>
2. LNG (liquefied natural gas)		<b>.197</b>	<b>\$</b>
3. LPG (liquefied propane gas)		<b>.226</b>	<b>\$</b>
4. Other <i>Describe:</i> _____		<b>.309</b>	<b>\$</b>
<b>5. TOTAL ALTERNATE FUEL TAX DUE</b> (add column d lines 1-4)			<b>\$</b>

### DECLARATION

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

Name	Title		
Signature	Telephone Number (      )	Date	