

# MF-205: ALCOHOL FUEL TAX REPORT

Due on or before July 31.

Limited Manufacturer's Permit #: \_\_\_\_\_

Check this box if there has been a change to the business name, address, or ownership.

Legal Name (print or type)		FEIN or SSN (if sole proprietor)	
Mailing Address - Street or PO Box	City	State	Zip Code

**Read the instructions before completing this report.**

<b>ALCOHOL USAGE AND INVENTORY RECONCILIATION</b>		July 1, 2011 thru June 30
		<b>Gallons</b>
1. Actual measured inventory at the beginning of the period	1.	
2. Alcohol manufactured during the period	2.	
3. Total alcohol available (add lines 1 and 2)	3.	
4. Total alcohol gallons used in licensed motor vehicles	4.	
5. Gallons disposed of or used for other purposes		<b>Gallons</b>
Describe Use		
a. _____		
b. _____		
c. _____		
d. _____		
Subtotal (add lines 5a through 5d)	5.	
6. Total gallons disposed of (add lines 4 and 5)	6.	
7. Book inventory at end of the period (line 3 less line 6)	7.	
8. Actual measured inventory at end of the period	8.	
9. Difference (over) short (line 7 less line 8)	9.	
<b>TAX COMPUTATION</b>		
10. Motor vehicle fuel tax rate per gallon	10.	.309
11. Tax Due (multiply line 4 by line 10)	<b>PAY WITH REPORT →</b>	<b>\$</b>

**DECLARATION:** I declare to the best of my knowledge and belief that this is an accurate and true report of the number of gallons of ethyl alcohol used by me as a fuel to power a licensed motor vehicle.

Signature	Contact Person (please print clearly)	Telephone Number (      )	Date
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# MF-205 INSTRUCTIONS: ALCOHOL FUEL TAX REPORT INSTRUCTIONS

## WHO MUST FILE THIS REPORT

The Wisconsin Limited Manufacturer's Permit issued allows the holder to manufacture ethyl alcohol for use as fuel. If the alcohol is used in a licensed motor vehicle, the Wisconsin motor vehicle fuel tax is due on the alcohol placed into the licensed motor vehicle.

## PERIOD COVERED BY REPORT

Use this form to compute the Wisconsin motor vehicle fuel tax due on the alcohol placed in licensed motor vehicles from July 1, of one year, through June 30, of the following year. This report must be filed even if no tax is due.

## DUE DATE

This report is due on or before July 31 of each year. To be timely filed, the report must be postmarked on or before its due date and received within five days of the due date.

Late filed reports are subject to statutory late-filing fees, penalties, and interest.

## FILING METHOD

Mail a completed paper form to the mailing address below.

## COMPLETING REPORT

**Line 1.** Enter the actual measured gallons of ethyl alcohol in your possession at the beginning of the period. Enter alcohol gallons and not gallons of gasohol. Alcohol must be reported in U.S. standard liquid gallons (231 cubic inches).

**Line 4.** Enter the number of gallons of alcohol used or added to gasoline (gasohol) and placed in licensed motor vehicles during each period.

**Line 5.** Enter the number of gallons of ethyl alcohol disposed of for other purposes during these periods (for example, heating fuels, farm tractor fuel, spillage). Enter alcohol gallons and not gallons of gasohol on this line.

**Line 8.** Enter the actual measured gallons of ethyl alcohol in your possession at the end of each period. If you are unable to measure the alcohol in your storage facilities, estimate the gallons. Enter alcohol gallons and not gasohol gallons on this line.

Sign and date the report and indicate the business telephone number.

## PAYMENT

- If your prior calendar year's fuel tax liability was \$1,000 or more you are required to pay by Electronic Funds Transfer (EFT). Information about EFT can be found on our website at [revenue.wi.gov/eserv/eft2.html](http://revenue.wi.gov/eserv/eft2.html) or call (608) 264-9918.
- If paying by check, make checks payable to Wisconsin Department of Revenue. Write the Limited Manufacturer's Permit number on the check or money order.

## RECORDS

You must keep a copy of your report and all records pertaining to your alcohol inventories and usage for a minimum of four years.

## 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

2135 Rimrock Road  
Madison, WI 53713

### Mailing Address

Excise Tax Unit  
Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900

Phone: (608) 266-6701

Fax: (608) 261-7049

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