

WORKSHEETS 1 - 5 INSTRUCTIONS

The supporting Worksheets provide detail in support of the information reported on the tax return. You may copy these forms as needed. **For the Fuel Supplier/Dealer Tax Return to be considered complete, your return must include all applicable worksheets.**

SPECIFIC INSTRUCTIONS

On the top of each Worksheet form, put your Business Name, Supplier/Dealer Number, and the Month/Year of the Tax Return period. In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. **Return all completed Worksheets with your tax return and make a copy for your records.**

Worksheet 1 – County Tax, represents the calculation of the county option tax and the 1-cent mandatory county tax on Gasoline and Gasohol, pursuant to NRS 373.030 and NRS 365.192, respectively.

1. Enter the total gallons disbursed for Gasoline and Gasohol on the applicable county line.
2. To calculate Total Gallons, add together Gasoline and Gasohol gallons disbursed.
3. Multiply the Total Gallons by the County Net Tax rate indicated on the applicable line, and enter the sum on the “Net 4 - 9 cent” column.
4. Multiply the Total Gallons by the Net 1-cent additional tax rate, and enter the sum on the Net 1-cent column.
5. Total all individual Columns.
6. Add the total of the Net 4 – 9 cent tax to the total of the Net 1-cent tax and enter the sum on the Total Net County Taxes line.
7. Transfer the Total Net County Taxes to the **Fuel Supplier/Dealer Tax Return, line 13.**

Worksheet 1a – Indexed Taxes, represents the calculation of the county option indexed tax on Gasoline and Gasohol, pursuant to NRS 373.065.

1. Enter the total gallons from Worksheet 1 for applicable county.
2. Multiply the Total Gallons by the CPI Combined Net Increase indicated on the applicable line, and enter the sum on the Total CPI Tax Due column.
3. Summarize the Total CPI Tax Due column.
4. Transfer the Total CPI Tax Due to the **Fuel Supplier/Dealer Tax Return, line 14.**

Worksheet 2 – Petroleum Products Fees, represents the calculation of the Petroleum Products Inspection Fee and Cleanup Fee, pursuant to NRS 590.120 and NRS 590.840, respectively.

Inspection Fee

1. Enter the total gallons of Gasoline, Gasohol, Aviation Fuel, and Lubricating Oil refined in or imported to Nevada.
2. To calculate the inspection fee due, multiply the Total Gallons by \$.00055.
3. Transfer the Total Inspection Fee Due to the **Fuel Supplier/Dealer Tax Return, line 19.**

Cleanup Fee

1. Enter the total gallons of Gasoline, Gasohol, Aviation Fuel, Diesel Fuel, and Heating Oil refined in or imported to Nevada and the total gallons of Blending Products from Worksheet 5, Total Gallons Blended.
2. To calculate the Net Gallons, subtract the total gallons of each product that was exported. Negative net gallons are to be entered as a negative figure.
3. Total the columns.
4. To calculate the Cleanup Fees Due, multiply the total Net Gallons by \$.0075.
5. Transfer the Total Cleanup Fees Due to the **Fuel Supplier/Dealer Tax Return, line 20.**

Worksheet 3 – Jet Fuel Tax, represents the gallons disbursed to each airport or location by county and the calculation

of the state and county option tax on jet fuel, pursuant to NRS 365.170 and NRS 365.203, respectively. This worksheet assures the correct distribution of taxes collected.

1. List all the gallons of Jet Fuel disbursed by county and airport/location.
2. Calculate the state tax by multiplying the total gallons for each location by the net state tax rate.
3. Calculate the county option tax by entering the gallons disbursed in the applicable county and multiplying by the county option tax rate.
4. Total all individual columns.
5. Transfer the Total **State** Jet Fuel Tax to the **Fuel Supplier/Dealer Tax Return, line 15.**
6. Transfer the Total **County** Option Jet Fuel Tax to the **Fuel Supplier/Dealer Tax Return, line 16.**

Worksheet 4 – Aviation Fuel Taxes, represents the calculation of the state and county option tax on Aviation fuel, pursuant to NRS 365.170 and NRS 365.203, respectively.

1. Enter the total gallons of Aviation Fuel disbursed to each county on the applicable line.
2. To calculate the amount due by county, multiply the total gallons for each county by the net state tax rate.
3. Calculate the county option tax by entering the gallons disbursed in the applicable county and multiplying by the county option tax rate.
4. Total all individual columns.
5. Transfer the Total **State** Aviation Tax to the **Fuel Supplier/Dealer Tax Return, line 17.**
6. Transfer the Total **County** Option Aviation Tax to the **Fuel Supplier/Dealer Tax Return, line 18.**

Worksheet 5 – Other Inventories, represents the calculation of Inventories not represented on the Fuel Supplier Tax Return.

1. For each fuel type, enter the Ending Physical Inventory.
2. For each blended product, enter the total gallons of Beginning Inventory.
3. For each blended product, enter the total gallons Received (Receipts).
4. For each blended product, enter the Ending Physical Inventory.
5. Add Beginning Inventory and Receipts, then Subtract Ending Physical Inventory. Enter the sum in the column, Total Gallons (to be Accounted For.)
6. For each blended product, enter the total gallons Sold.
7. For each blended product, calculate the Difference by subtracting the Total Gallons Sold Ex-tax from the Total Gallons.
8. Enter the number of gallons of Lube and Heating Oil imported.
9. For each blended product, enter the total gallons used to blend with another product. Example: enter total gallons of alcohol that was blended with gasoline to make gasohol.
10. Sum the Gallons Blended per fuel type. Enter the sum of the column on the Fuel Supplier Tax Return line 3.
11. Sum the Total Gallons Blended across. Enter the sum of the column on Worksheet 2.
12. Add Gallons Sold Ex-tax and Gallons Blended and sum the column.
13. Subtract Total Distributed from Total Gallons (to be accounted for) and sum the column. **You must attach an explanation for any gain or loss.**

TAXPAYER ASSISTANCE: For additional information regarding this schedule, please contact the Motor Carrier Division; 555 Wright Way; Carson City, NV 89711; telephone (775) 684-4711, ext. 2.