

# Nevada Motor Fuel Handbook

MC 036

  
DRIVING NEVADA

# TABLE OF CONTENTS

**Table of Contents .....2**

**Introduction.....4**

**Chapter 1 – Licensing .....5**

**Overview:..... 6**

**Types of Licenses:..... 6**

        Supplier License: ..... 6

        Dealer License..... 6

        Exporter License:..... 7

        Transporter License:..... 8

        Manufacturer License ..... 8

**Obtaining a Nevada Fuel License ..... 8**

        Application Packet Requirements: ..... 8

        Security: ..... 9

**Once You Are Licensed..... 10**

        Trading Partner Agreement (TPA): ..... 10

        Annual License Renewal: ..... 10

        Change in Operations:..... 11

**Denial, Suspension, Cancellation or Revocation of Fuel License..... 12**

        Right to Appeal/Hearing:..... 12

**Chapter 2 – Tax Collection, Reporting Requirements, & Record Retention..... 13**

**Overview..... 14**

**Collection of Taxes on Fuels in Nevada..... 14**

        Nevada Fuel Tax Rates ..... 14

        Tax Collection Responsibilities ..... 14

        Exemptions..... 15

**Reporting Requirements ..... 16**

        Suppliers & Dealers ..... 16

        Exporters ..... 17

        Transporters ..... 18

**Taxpayer Records..... 18**

**Audit Information ..... 18**

**Chapter 3 – Electronic Filing of Supplier, Dealer and Exporter Tax Returns ..... 19**

**Overview..... 20**

**Accessing & Logging Into the Motor Carrier Fuel Tax Application..... 20**

**Navigating the Online Filing System ..... 20**

Login Page .....	20
Report Period Selection Page.....	20
Home Page.....	21
Address Change Screen.....	21
<b>Creating a Tax Return.....</b>	<b>21</b>
Using the Upload Method: .....	21
Data Entry Instructions-Upload Method: .....	22
Using the Manual Entry Method.....	25
Worksheet 5 – Other Inventories: .....	26
Reporting Ending Physical Inventories.....	27
Reporting Blend Products Sales and Use: .....	27
Reporting Lube Oil Imports: .....	27
Reporting Heat Oil Imports: .....	28
Reporting Late Loads: .....	28
<b>Reviewing Your Tax Return.....</b>	<b>28</b>
Fuel Supplier Tax Return Screen.....	28
Worksheet Screens .....	28
Receipt and Disbursement Summary Screens.....	29
<b>Correcting Errors .....</b>	<b>29</b>
<b>Transmitting &amp; Paying Your Tax Return.....</b>	<b>30</b>
<b>Chapter 4 – Monthly Filing of Transporter Reports .....</b>	<b>32</b>
<b>TRANSPORTER'S REPORT – INSTRUCTIONS .....</b>	<b>33</b>
Forms .....	33
<b>Chapter 5 – Closing Fuel License with the State of Nevada .....</b>	<b>34</b>
<b>Appendix A – Product Codes .....</b>	<b>37</b>
Fuel Type Codes .....	37
Blended Agents Codes.....	37
<b>Appendix B – Schedule Matrix .....</b>	<b>39</b>
<b>Appendix C – Location Code Matrix .....</b>	<b>41</b>
<b>Appendix D – Location Code Matrix (Jet Fuel) .....</b>	<b>42</b>

## INTRODUCTION

This handbook has been developed by the Nevada Department of Motor Vehicles as a resource for the Fuel Industry. The Nevada DMV Fuels Handbook provides information pertaining to fuel excise taxes administered by the Department of Motor Vehicles under Chapters 360A, 365, 366, 373, and 590 of Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC).

The Department of Motor Vehicles – Motor Carrier Division is responsible for the collection of all motor & special fuel excise taxes. Motor fuel excise taxes include gasoline, gasohol, aviation gasoline, ethanol, methanol and fuel for jet or turbine-powered aircraft. Special fuel excise taxes include diesel, bio-diesel, bio-diesel blend, biomass-based diesel, biomass-based diesel blend, kerosene, liquefied natural gas (LNG), liquefied petroleum gas (LPG), compressed natural gas (CNG), or any other combustible gas or liquid used for the generation of power for the propulsion of motor vehicles.

The state taxes are collected and used to build and maintain the interstate road and highway systems in the State of Nevada. County taxes are also collected and used in the maintenance of the county roadway system.

For a complete listing of all applicable Nevada Revised Statutes (NRS) and Nevada Administrative Codes (NAC) pertaining to Chapters 360A, 365, 366, 373, and 445C please visit the following website(s):

- [DMV Motor Vehicle Laws](#)
- [All NRS Chapters](#)
- [All NAC Chapters](#)

Should you have any questions regarding the information contained within this handbook, please contact the Department of Motor Vehicles - Motor Carrier Division.

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# CHAPTER 1 – LICENSING

## Overview:

Every person or entity acting as a supplier, dealer, exporter, or transporter of motor fuels and special fuels in Nevada must obtain a license prior to conducting business within the state. Licenses are not transferable.

Fuel licenses are obtained by completing the application and submitting it to the Department along with all required documentation as outlined in this chapter. Only one fuel license per Federal Employers Identification Number (FEIN) will be issued regardless of the number of business locations leased or operated in Nevada. All licenses are valid for 1 year, unless suspended, revoked or cancelled. Licenses are valid only for the person or company in whose name the license is issued.

**Note:** A surety bond or other form of security must also be submitted to the Department before a supplier or dealer license will be issued. See section below in Chapter 3 of this handbook entitled “Security” for detailed information regarding the specific forms of security and required amounts.

## Types of Licenses:

### Supplier License:

Any person or entity who wishes to act as a supplier of motor fuels and/or special fuels in the State of Nevada must obtain a fuel supplier license prior to conducting business within the state.

**NRS 365.084 “Supplier” defined.** “Supplier” means a person who:

1. Imports or acquires immediately upon importation into this State motor vehicle fuel, except aviation fuel, from within or without a state, territory or possession of the United States or the District of Columbia into a terminal located in this State;
2. Otherwise acquires for distribution in this State motor vehicle fuel, except aviation fuel, with respect to which there has been no previous taxable sale or use;
3. Produces, manufactures or refines motor vehicle fuel, except aviation fuel, in this State; or
4. Exports motor vehicle fuel, except aviation fuel, to a location outside of this State.

**NRS 366.070 “Special fuel supplier” defined.**

1. Special fuel supplier” means a person who:
  - a) Imports or acquires immediately upon importation into this State special fuel from within or without a state, territory or possession of the United States or the District of Columbia into a terminal located in this State;
  - b) Exports special fuel to a location outside of this State;
  - c) Produces, manufactures or refines special fuel in this State; or
  - d) Otherwise acquires for distribution in this State special fuel with respect to which there has been no previous taxable sale or use.
2. The term does not include a special fuel manufacturer.

### Dealer License:

Any person or entity who wishes to act as a dealer of motor fuels and/or special fuels in the State of Nevada must obtain a fuel dealer license prior to conducting business within the state.

**NRS 365.020 “Dealer” defined.**

1. “Dealer” means every person who:
  - a) Refines, manufactures, compounds or otherwise produces aviation fuel or fuel for jet or turbine-powered aircraft and sells or distributes the same in this State.
  - b) Imports aviation fuel or fuel for jet or turbine-powered aircraft into this State and sells or distributes it therein, whether in the original package or container in which it is imported or otherwise, or who uses the aviation fuel or fuel for jet or turbine-powered aircraft in this State after having imported the fuel.
  - c) Having acquired aviation fuel or fuel for jet or turbine-powered aircraft in this State in the original package or container, distributes or sells it in the original package or container or otherwise, or in any manner uses the fuel.
  - d) Otherwise acquires in this State for sale, use or distribution in this State aviation fuel or fuel for jet or turbine-powered aircraft with respect to which there has been no prior taxable sale, use or distribution.
2. “Dealer” does not include any person who imports into this State aviation fuel, fuel for jet or turbine-powered aircraft in quantities of 500 gallons or less purchased from another dealer who is licensed under this chapter and who assumes liability for the collection and remittance of the applicable excise tax to this State.

**NRS 366.062 “Special fuel dealer” defined.**

“Special fuel dealer” means a person who sells compressed natural gas, liquefied natural gas or liquefied petroleum gas and delivers any part thereof into the tank for the supply of fuel of a motor vehicle that is not owned or controlled by that person.

**Note:** If the person or entity dealing in any of the fuel types listed above intends to import the fuel into the State of Nevada from another state, they will need to apply for a supplier license instead.

**Exporter License:**

Any person or entity who wishes to act as an exporter of motor fuels or special fuels in the State of Nevada must obtain a fuel exporter license prior to conducting business within the state. An exporter license is issued when a company’s only fuel activity in Nevada is the exportation of fuel to another state. An exporter shall not sell or distribute fuel in this State. An exporter license is not required for suppliers and dealers who, in addition to their receipt and sale of fuel in Nevada, also export fuel.

**Note:** The person or entity doing business as an exporter must be licensed within the state in which the fuel is being exported to. Failure to be licensed in the destination state will result in denial of a Nevada fuel exporter license application until the proper licensure in the destination state can be obtained, and satisfactory proof provided to the Department.

**NRS 365.031 “Exporter” defined.** “Exporter” means a person, other than a supplier, who receives motor vehicle fuel, other than aviation fuel, in this State and sells or distributes that fuel outside this State.

**NRS 366.065 “Special fuel exporter” defined.** “Special fuel exporter” means a person, other than a special fuel supplier, who receives special fuel in this State and sells or distributes it outside this State.

### **Transporter License:**

Any person or entity who wishes to act as a transporter of motor fuels or special fuels in the State of Nevada must obtain a fuel transporter license prior to conducting business within the state. A transporter license is issued when a company’s only fuel activity in Nevada is the transportation of fuel for other companies into, out of, or within the state. A transporter never takes ownership of the fuel, as they are only hired to transport the fuel from one location to another.

**Note:** A transporter license is not required for suppliers or dealers who, in addition to their receipt or sale of fuel in Nevada, also transport fuel for hire. Once they begin this activity they are required to report monthly. However, if the activity is performed under a separate Federal Employee Identification Number (FEIN) from the supplier FEIN, a separate transporter license is required.

**NRS 365.092 “Transporter” defined.** “Transporter” means a person, except a supplier or an exporter licensed pursuant to this chapter, who transports motor vehicle fuel or fuel for jet or turbine-powered aircraft by pipeline, rail or truck in interstate commerce to or from any point within this State, or solely within this State.

**NRS 366.075 “Special fuel transporter” defined.** “Special fuel transporter” means a person, except a special fuel supplier or special fuel exporter licensed pursuant to this chapter, who transports special fuel in interstate commerce by pipeline, rail or truck to or from any point within this State, or solely within this State.

### **Manufacturer License:**

Any person or entity who wishes to act as a manufacturer of motor fuels or special fuels in the State of Nevada must obtain a fuel manufacturer license prior to conducting business within the state.

## **Obtaining a Nevada Fuel License**

Before becoming a dealer, supplier, exporter or transporter, a person or entity shall apply to the Department, on forms to be prescribed and furnished by the Department, for a license authorizing the applicant to engage in business as a supplier, dealer, exporter or transporter of fuel.

### **Application Packet Requirements:**

Below is a list of the items you will need in order to apply for a Motor Fuel and/or Special Fuel Supplier/Dealer/Exporter/Transporter License in the State of Nevada:

- Completed [Application for Motor and Special Fuel Licensing \(MC 042\)](#).



**Note:** It is important that you use the most current version of the application available. Failure to do so may result in a delay in the licensing process or cause your application to be returned.

- [Power of Attorney \(MC 078\)](#)  
(Required if the application is filled out by a person or entity who is acting on behalf of the applicant. The Department will not provide information to anyone who is not duly authorized by the applicant).
- Clear & readable copy of the driver's license for each principal/officer of company listed on Personal History Questionnaire (pg. 2 of application).
- Surety bond, cash bond, letter of credit, savings certificate/passbook, or time certificate of deposit (See the following section titled "Security" for more details).
- A copy of a Nevada business license and/or proof of registration or exemption letter (when applicable) from the Nevada Secretary of State's office (SOS). For more information, you can visit the [Nevada Secretary of State's website](#).
- Nevada Resident Agent (Required for all companies not based in Nevada).
- Copy of articles of incorporation (If company is a corporation or limited liability corporation) and/or company bylaws.
- Copy or list of any out of state motor fuel licenses  
(If applying for Exporter license, you will need to be licensed in the state where you will export product to. No exceptions).
- Audited financial statements

**Note:** It is recommended that you email or fax a copy of your completed application packet to the Department, prior to mailing the original copy, so that a Tax Examiner can review the information and make sure it is complete and no additional information is needed.

### **Security:**

All suppliers and dealers must maintain security with the Department. The security may be:

- A surety bond, executed by a surety company licensed and authorized to do business in the State of Nevada.

In lieu of a surety bond, a supplier or dealer may supply:

- deposit with the Department a like amount of lawful money of the United States (cash bond)
- a savings certificate
- a time certificate of deposit (TCD),
- a letter of credit, or
- an investment certificate, drawn from a bank or financial institution with a branch location situated in Nevada. Certificates must state that the amount is unavailable for withdrawal except upon order or release of the Department. The name listed on the security must be the same as the name of the licensee. If the security is a savings certificate, the certificate must be made payable to "DMV **or**

licensee name". Certificates issued with "and" will be rejected. Bonds are payable to the State of Nevada.

Pursuant to NRS 365.290 and 366.235, bond amounts shall be determined by taking the highest monthly tax liability and multiplying it times three. For new accounts, this amount will be calculated based on estimated taxable sales **and a bond addendum maybe needed depending on the counties where the fuel will be sold.** The amount of the security must:

- Be equal to three times the highest reporting period liability of the licensee over the most recent 2 year period. When no prior liability exists, applicants must estimate their potential liability.
- Be rounded up to the nearest \$100.
- Be at least the minimum amount required of \$2,000 for a supplier license or \$100 for a dealer license.

If you choose to submit a surety bond to the Department for security, you must use the [DMV Surety Bond to Secure Performance \(MC 035\)](#) form.

A bond review shall be performed by the Department each year to ensure the proper amount of security is on file with the Department. If a supplier or dealer is determined to be habitually delinquent in the payment of amounts due to the Department, the Department may increase the required amount of the security to no more than five times the estimated maximum monthly tax, but no less than the minimum amount required. For new accounts, bond reviews will be performed every six (6) months for the first two (2) years.

## Once You Are Licensed

### Trading Partner Agreement (TPA):

Once the fuel license has been issued, each taxpayer must complete a [Trading Partner Agreement \(MC 074\)](#) form in order to gain access and file tax forms electronically using the online filing system. You may fax or email a copy of the signed form to your assigned Tax Examiner in order to expedite processing. However, the Department will need the original copy with signatures before access to the online filing system will be granted. For more information, please see the form.

Once the Department receives and processes the completed Trading Partner Agreement, you will receive a user ID and temporary password giving you access to our online filing system. This user ID is not transferrable and should be treated as confidential. If multiple logins are needed for multiple employees, please make sure to list the names of all employees who need access to the system on your Trading Partner Agreement form. Additionally, if an employee who has access to the system leaves the business, you must notify the Department immediately so that we may terminate their access to the system. If at that time a new user ID is needed for a new employee, a new Trading Partner Agreement form must be completed for this new user.

### Annual License Renewal:

All fuel licenses expire annually on December 31. You are required to renew your license every year by completing the renewal application process by December 1 in order to allow for adequate processing time, to avoid any late renewal fees and to ensure that your license remains active.

## Supplier, Dealer, Exporter and Transporter Licenses

### **It is recommended to use the online services to review and renew all fuel license types.**

This process must be completed on or before December 1 to ensure that your license remains active and to avoid any administrative fines for late renewals. You will receive a renewal notice via email prior to the renewal deadline with information pertaining to your upcoming renewal. There will be an access code on the renewal notice that will allow you to renew your license online via the online portal. For more information, please visit our website at: [dmv.nv.gov/fuel.htm](http://dmv.nv.gov/fuel.htm).

### Transporter & Exporter Licenses:

Licensed fuel transporters and exporters may renew their fuel license by completing the [Renewal Application for Motor and Special Fuel Supplier Licensing \(MC 042a\)](#) form and submitting it to the Department on or before December 1 to ensure that your license remains active and to avoid any administrative fines for late renewals. You will receive a renewal notice via email prior to the renewal deadline with information pertaining to your upcoming renewal. The renewal application will be attached to this notice, or you can find a copy on our website.

**Note:** The Department will impose administrative fines for any application received after December 1. Fines are assessed as follows:

- (a) If received 1 to 7 calendar days late \_\_\_\_\_ \$100
- (b) If received 8 to 14 calendar days late \_\_\_\_\_ \$200
- (c) If received 15 to 22 calendar days late \_\_\_\_\_ \$300
- (d) If received more than 22 calendar days late \_\_\_\_\_ \$400
- (e) If received after the expiration date of the license \_\_\_\_\_ \$500

### **Change in Operations:**

If there are any changes to the business operations, the Department must be notified immediately. Depending on the nature of the change(s), the licensee may be required to fill out a new application. It is recommended that the licensee contact their assigned Tax Examiner any time there is a change. Examples of changes may include, but are not limited to:

- A change in business location;
- A change in business activity (dealing in new fuels not originally listed on the original application, exporting fuel to a state or jurisdiction not previously listed on the original application);
- A change in ownership and/or sale of business
- A change of principal or corporate officers;
- A change in contact personnel, including terminations; or
- Any other changes to the information provided on your original application.

For complete instructions on how to handle any changes in your business operations and how they may affect your Nevada fuel license, please contact your assigned Tax Examiner immediately.

**Note: Nevada fuel licenses are not transferrable.** Please contact the Department immediately if there are any changes in ownership and/or a sale of the business.

## **Denial, Suspension, Cancellation or Revocation of Fuel License**

Pursuant to NRS 365.300, NRS 366.240, NAC 365.165 and NAC 366.007 the Department may refuse to issue or may suspend, cancel or revoke a license issued if a person:

- Fails to provide complete and accurate information on the application for licensure as required by the Department;
- Provides false, misleading or otherwise inaccurate information on the application for licensure required by the Department;
- Makes a material misstatement on the application;
- Before or after applying for or obtaining the license, was issued a license or registration as a dealer, supplier, exporter or transporter that was cancelled, suspended or revoked for cause in any state, district, territory or possession of the United States, or a foreign country;
- Applied as a subterfuge for the real party in interest whose license has been cancelled, suspended or revoked for cause, as describe above;
- Neglects or refuses to maintain a bond as required by chapter 365 and 366 of NRS;
- Is delinquent, without having received an extension, in the payment of a tax on motor vehicle fuel, special fuel, fuel for jet or turbine-powered aircraft, or any other petroleum products in any state, district, territory or possession of the United States, or a foreign country; or
- Is unable to provide a list of the states or other jurisdictions to which the applicant wishes to export fuel, and/or is unable to provide proof satisfactory to the Department that the applicant is licensed or registered to import motor fuel, special fuel or other petroleum products into each state and other jurisdiction to which the applicant wishes to export such fuel or products.

### **Right to Appeal/Hearing:**

If the Department refuses to issue or renew a license, or suspends, cancels or revokes a license pursuant to [NRS 365.280](#), [NRS 366.240](#), [NAC 365.165](#) or [NAC 366.007](#), the licensee or applicant may request an informal review (show cause hearing) by the Department at which the licensee or applicant must demonstrate why the Department should take a different action. If, after the informal review, the Department does not revise its action to the satisfaction of the licensee or applicant, the licensee or applicant may request an administrative hearing pursuant to [NRS 365.302](#) & [NRS 366.250](#).

## **CHAPTER 2 – TAX COLLECTION, REPORTING REQUIREMENTS, & RECORD RETENTION**

## Overview

It is the responsibility of every Nevada licensed supplier and dealer to collect and remit to the Department all applicable fuel taxes and fees on motor fuels and special fuels, imported, sold or distributed within the State of Nevada.

In addition, every licensed supplier, dealer, exporter and transporter must submit, on a monthly basis, a fuel tax return or report, to the Department, on or before the last day of the month immediately following the reporting period. If the due date is on a Saturday, Sunday, or a legal holiday, the due date will then fall on the next business day.

Failure to transmit and/or pay your monthly tax return timely will result in additional penalty, interest, and administrative fines being assessed to the account. Late filing will also result in a loss of the two (2) percent collection allowance discount. For further information concerning late filing, please see the “Late Filing” section in the next chapter.

## Collection of Taxes on Fuels in Nevada

### Nevada Fuel Tax Rates

The current gross state tax rates on fuels in Nevada are as follows:

- Gasoline/Gasohol – 23 cents per gallon
- Clear Diesel/Biodiesel/Kerosene- 27 cents per gallons
- LNG (Liquefied Natural Gas) – 27 cents per gallons
- CNG (Compressed Natural Gas) – 21 cents per gallon
- LPG (Liquefied Petroleum Gas) – 6.4 cents per gallon
- Jet Fuel – 1 cent per gallon
- Aviation Fuel – 2 cents per gallon

In addition to the state taxes on fuels, there are also additional county and local option taxes, county index taxes and environmental fees (Cleanup and Inspection fees) which may need to be collected.

**Note:** Please be sure to check the most current rates on our website or contact the Department for information regarding the most current rates. You can find a complete list on our website at: <https://dmv.nv.gov/fuel.htm>.

### Tax Collection Responsibilities

Every supplier and dealer who imports, sells, or distributes fuel within the State of Nevada, shall, at the time the fuel is imported, sold or distributed, collect the taxes imposed pursuant to NRS 365.175, NRS 365.192 and NRS 366.190 inclusive, when the taxes imposed have not yet been paid. ([NRS 365.322-324](#), [NRS 365.324](#))

**Note:** A fuel supplier, dealer or exporter shall not purchase motor vehicle or special fuel in which the tax has been paid, except that a newly licensed supplier or exporter may purchase such fuel during its first month of operation.

A Nevada licensed fuel supplier or dealer may maintain tax-free storage of motor fuels and special fuels in a Nevada pipeline terminal storage facility or their own bulk storage facility. The supplier shall sell motor fuels and special fuels from a terminal storage facility or their own bulk storage facility, tax-free to a Nevada licensed motor fuel supplier, dealer, or exporter. Additionally, unless sold to a Nevada licensed supplier, dealer, or exporter, motor fuels and special fuels are subject to tax when:

- The fuel is withdrawn from a Nevada pipeline terminal facility; or
- The fuel is imported into Nevada via truck, transport, or rail.

Any fuel supplier or dealer, who delivers fuel directly into the fuel supply tanks of a motor vehicle, including that of another licensed supplier or dealer, is responsible for collecting and remitting the tax on the sale to the State of Nevada.

Additionally, it is the responsibility of every licensed Nevada supplier or dealer to collect certain environmental fees on petroleum products imported, refined or manufactured in the State. These fees are commonly referred to as the “Cleanup and Inspection fees”. These fees are “pass through” fees that are paid by the initial importer of record, refiner or manufacturer of the fuel(s) and may be passed along as ownership of the fuel(s) changes. Additionally, if a supplier, dealer or exporter of the petroleum products, who is licensed in this State, exports the products to another State, and is the exporter of record, they may take a credit (if other taxes are due) or a refund on his or her monthly fuel tax return. All refund claims on exported fuel must be made within 90 days of the original date of exportation of the fuel. For more information pertaining to these fees, please refer to [NRS 590.120](#) & [NAC 590.800-810](#).

## Exemptions

Collection of Taxes: There are certain situations in which a licensed supplier or dealer may not be required to collect taxes on motor fuels. A supplier or dealer shall not collect the taxes imposed pursuant to NRS 365.175 to 365.192 inclusive and NRS 366.190 when the purchaser of the fuel is another Nevada licensed supplier, dealer or exporter.

**Note:** This exemption does not apply to the Cleanup and Inspection fees, which are pass through fees, as discussed above.

### Exempt Transactions and Sales:

**Motor Fuels (NRS 365.220)** – The collection and/or payment of excise taxes on Motor Fuels does not apply to the following situations:

- Motor vehicle fuel if it remains in interstate or foreign commerce
- Motor vehicle fuel, except aviation fuel, exported from this State by a supplier
- Aviation fuel or fuel for jet or turbine-powered aircraft exported from this State by a dealer
- Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces
- Motor vehicle fuel, other than aviation fuel, distributed or delivered on the order of the owner, to a supplier, or aviation fuel or fuel for jet or turbine-powered aircraft distributed or delivered on the order of the owner, to a dealer, if the dealer or supplier has furnished

security in the amount prescribed in NRS 365.290 and has established to the satisfaction of the Department that the security is sufficient to ensure payment of all excise taxes as they may become due to the State from him under this chapter. Every dealer or supplier who claims an exemption shall report the distributions to the Department in such detail as the Department may require. If he does not do so, the exemption granted in this subsection is void and all fuel is considered distributed in this State subject fully to the provisions of this chapter.

- Leaded racing fuel. As used in this subsection, “leaded racing fuel” means motor vehicle fuel that contains lead and is produced for motor vehicles that are designed and built for racing and not for operation on a public highway.

**Special Fuels (NRS 366.200)** – The collection and/or payment of excise taxes on Special Fuels does not apply to the following situations:

- The sale or use of special fuel for any purpose other than to propel a motor vehicle upon the public highways of Nevada is exempt from the application of the tax imposed by NRS 366.190. The exemption provided in this subsection applies only in those cases where the purchasers or the users of special fuel establish to the satisfaction of the Department that the special fuel purchased or used was used for purposes other than to propel a motor vehicle upon the public highways of Nevada.
- Sales made to the United States Government or any instrumentality thereof is exempt from the tax imposed by this chapter.
- Sales made to any state, county, municipality, district or other political subdivision thereof are exempt from the tax imposed by this chapter.
- Sales made to any person – to be used to propel a motor vehicle which is dedicated for exclusive use as part of a system which operates motor vehicles for public transportation in an urban area; transports persons who pay the established fare; and uses public money to operate the system or acquire new equipment are exempt from the tax imposed by this chapter.
- Sales made to any person for use in operating special mobile equipment are exempt from the tax imposed by this chapter.

## Reporting Requirements

### Suppliers & Dealers

Pursuant to NRS 365.175, NRS 366.383, NRS 366.386, NAC 365.197 and NAC 366.090, every licensed supplier or dealer shall, no later than the last day of each calendar month, submit to the Department a statement of all fuel sold, distributed or used by the supplier or dealer in this State during the previous calendar month (a tax return). All licensed Nevada fuel suppliers and dealers are mandated to file these monthly tax returns electronically in the format prescribed by the Department. The tax return shall include:

- The number of gallons of fuel the fuel supplier or dealer received during the previous month;
- The number of gallons of fuel the fuel supplier or dealer sold, distributed or used in this State during the previous month; and



- The number of gallons of fuel the fuel supplier or dealer sold, distributed or used in this State in which dye was added during the previous month.

Additionally, in accordance with the provisions of NRS 365.330 & NRS 366.370 the excise tax(s) imposed by these chapters are due on or before the last day of the first month following the month to which they relate. The payment of any tax that the supplier is required to remit must be made through the electronic transfer of money.

A “zero” report must be filed if no activity was performed during a month. Furthermore, a report must be filed regardless of tax liability, to reflect any fuel activity that has taken place within the State, for each month, or fraction of a month, during which the licensee is active. Motor fuel and special fuel activity is reported through the Online Filing System. See the next chapter, “Electronic Filing of Supplier, Dealer and Exporter Tax Returns”, for more detailed instructions.

## **Exporters**

Pursuant to NRS 365.515 & NRS 366.387, every exporter who exports fuel out of the State of Nevada shall submit to the Department a written statement (exporter report) no later than the last day of each calendar month, for fuel that was exported during the previous month. These reports must include:

- The number of gallons of motor vehicle fuel or special fuel received by the exporter during the previous month;
- The number of gallons of motor vehicle fuel or special fuel sold or distributed by the exporter outside this State;
- The name and mailing address of each person to whom the exporter sold or distributed motor vehicle fuel or special fuel outside this State; and
- The number of gallons of motor vehicle fuel or special fuel sold or distributed by the exporter to each person to whom he or she sold or distributed the fuel outside this State.

All activity for each month or fraction of a month during which the licensee is active must be reported to the Department. A “zero” report must be filed if no activity was performed during a month.

Exporter reports can be filed electronically or manually. If you choose to manually file your monthly report, you may submit your completed report via secure drop site, email, fax or mail. All reports must be submitted or postmarked on or before the due date for the current reporting period. You can find the forms online:

- [Fuel Exporter Report \(MC 038E\)](#)
- [Schedule 2 \(Receipts\) \(MC 038ES\)](#)

For convenience, the Department recommends that licensed exporters file their monthly reports electronically through the Online Filing System. See the next chapter, “Electronic Filing of Supplier, Dealer and Exporter Tax Returns”, for more detailed instructions.

## Transporters

Pursuant to NRS 365.520 and NRS 366.695, every transporter who transports motor vehicle fuel, special fuel, fuel for jet or turbine-powered aircraft or transmix in interstate commerce to or from any point within this State, or solely within this State, shall report all of those deliveries to the Department. A report must be made for each calendar month and must be filed not later than the last day of each month for the deliveries made during the previous month. The report must include:

- The name and address of every consignor and consignee and of every person other than the designated consignee to whom delivery has actually been made;
- The date of each delivery;
- The number of gallons of fuel delivered for each delivery; and
- Such other information as the Department may require.

All activity for each month or fraction of a month during which the licensee is active must be reported to the Department by the last day of the following month. A “zero” report must be filed if no activity was performed during a month. These reports may be submitted via secure drop site, email, fax or mail. All reports must be submitted or postmarked on or before the due date for the current reporting period. You can contact your assigned Tax Examiner for a blank copy of the Transporter Report (recommended) or you can find the forms online:

- [Transporter’s Report \(MC 038T\)](#)
- [Transporter Schedule of Deliveries \(MC 038TS\)](#)

## Taxpayer Records

All Nevada licensed fuel suppliers, dealers, exporters, and transporters must keep adequate records for a period of four (4) years after a tax return or report is filed with the Department. The records must substantiate all motor fuels and special fuels purchased, refined, sold, distributed, exported or transported.

Records should include, but are not limited to, bills of lading, highway transportation receipts, manifests, inventory records including monthly stock reports, pipeline delivery tickets, refinery tickets, purchase and sales journals, purchase and sales invoices, disbursements journals, bank statements, canceled checks, tax returns, worksheets, and schedules.

## Audit Information

If you have questions regarding an audit, please contact the Motor Carrier Audit Unit directly. They may be reached at (775) 684-4634.

## **CHAPTER 3 – ELECTRONIC FILING OF SUPPLIER, DEALER AND EXPORTER TAX RETURNS**

## Overview

Pursuant to NAC 365.197 and NAC 366.093, the Department has developed an online filing system. To access the online filing system you must complete and submit a [Trading Partner Agreement \(MC 074\)](#) as outlined in Chapter 1 of the Fuels Handbook. Once the Trading Partner Agreement form has been submitted and approved, a user ID and password will be established for the user and they may begin using the online filing system to file their monthly tax returns.

The online filing system allows you to either manually enter your monthly fuel activity directly into the online system or to electronically upload the information from an Excel spreadsheet. The application will then use the information that is entered or uploaded into the system to build the tax return, corresponding worksheets, fuel receipt and disbursement summary pages, and to calculate the taxes due. The licensee will then be required to make the tax payment through the payment screen by means of an ACH/Debit (E-check) or EFT (Electronic Funds Transfer: Wire or ACH Credit).

## Accessing & Logging Into the Motor Carrier Fuel Tax Application

You can access the online filing system by using the following link:  
<https://dmvapp.nv.gov/DMV/MC/MotorFuel/default/login.aspx>

The first time you use the system, you will need to enter your assigned user ID and the temporary password as provided by the Department. Upon your initial login, you will be immediately prompted to change your password. Below is a list on the current password requirements for resetting your temporary password to the new password of your choosing:

- Password must be exactly 8 characters in length
- Password must contain at least one number (any position)
- Password must contain at least one letter (any position)
- Password must contain one of the following special characters: @ # \$ (cannot be in first position)

## Navigating the Online Filing System

### Login Page

The login page will be the first page a user will see when they access the Online Filing System. When the user reaches this page, they will enter their user ID and password and hit the submit button.

**Note:** There is a link to the Fuel Supplier & Dealer Information page on the login page.

### Report Period Selection Page

This screen is used to establish the tax reporting period and will automatically default to the current month and year. The reporting period may be changed to select a prior month; however this is for inquiry purposes only. Once a tax return has been submitted, the data can no longer be edited. If changes need to be made to a prior reporting period, an amended tax return must be submitted to the Department reflecting these changes (See “Amended Tax Returns” section

of the Fuels Handbook for more details on filing an amended tax return). Error messages will be activated if a reporting period is invalid. Once the month and year have been selected they will auto-fill on all subsequent screens with the account information.

## Home Page

The Home Page is the first page the user will see once they have logged into the system and selected the reporting period. This is the screen that is used to access all other screens in the Online Filing System. The user can access the various different screens by using the buttons at the top of the screen or by selecting the buttons on the home page that are associated with the screen they wish to navigate to. The buttons along the top of the screen correspond with the buttons listed on the home page and contain drop down menus with additional selections.

## Address Change Screen

If the user needs to change the address on their account, they should select the Enter button and then go to “Edit/Update Address” to make this change online. When this option is selected, an email box will be activated containing the Department’s email address for the changes to be submitted to. The user will need to list the address change information in the box with as much detail as possible including the name of the company, contact information, email address, and the address changes. The user will then select the “Send” button when all information is complete. The email will be forwarded to the Fuel Industry Team for updating.

**Note:** If you have any other changes that need to be made to your account, please contact your Tax Examiner by phone or email for instructions and further handling.

## Creating a Tax Return

There are two methods that can be used to create a tax return through the online filing system – the upload method and the manual entry method.

- The upload method utilizes an Excel spreadsheet that the licensee will use to enter all of their monthly fuel activity data into and will then upload directly into the system, effectively transferring the information from the Excel spreadsheet into the Online Filing System and creating a tax return.
- The manual entry method is used when the licensee enters their fuel activity data directly into the Online Filing System to create the tax return.

Both methods will be outlined in detail in the following sections.

### Using the Upload Method:

This method is recommended for users with more than two (2) loads of receipts and/or disbursements in a month. If the user chooses to use the upload method, they will use an Excel spreadsheet template provided by the Department.

- The user will enter all of their monthly fuel activity into the spreadsheet (See “Data Entry Instructions-Upload Method” below) and then save the file.
- Once the file is ready to be uploaded into the system, the user will select the “Import Data” button located either at the top of the screen or on the Home page.

- On the Import Data page, there will be a “Browse” button that the user will select to locate the saved file and then select it.
- Once the file has been selected and the file location is in the browse bar, the user will select the “Upload File” button and the file will be uploaded into the system.

### Data Entry Instructions-Upload Method:

As stated above, if the user chooses to use the upload method to create their monthly fuel tax returns, they will enter all of their monthly fuel receipts and disbursements into an Excel spreadsheet template provided by the Department. This spreadsheet is formatted in a specific manner so that the Online Filing System can read the file when it is being imported into the system. It is important not to change the formatting of this file. There are several columns, detailed below, that the user must complete before uploading the file into the system.

### Column Descriptions for Excel Upload File:

Column Name	Description
Schedule Type:	This mandatory field describes the type of purchase or sale of the fuel. The user will enter a number ranging from 2-10, depending on the type of transaction being detailed. See “Appendix A – Schedule Matrix & Schedule Descriptions” for more information.
Fuel Type:	This mandatory field describes the type of fuel being reported. The user will enter the number which corresponds to the appropriate fuel type.
Transporter Name:	This field describes who is transporting the product. The user will enter the name of the company transporting the product. To be valid, the transporter must be licensed in Nevada. This includes the name of the pipeline, rail car, truck or any other mode of transportation.
Transporter FEIN:	This field is 9 digits long and is for the Federal Employer Identification Number of the company transporting the product. (Do not include any dashes in this field.)
Mode of Transport:	This mandatory field describes how the product was transported. The user will choose from one of the following: J = Moved by truck R = Rail P = Pipeline BA = Book Adjustment ST = Stationary Transfer
Origin City:	This mandatory field describes the city where the fuel originated from.
Origin State:	This mandatory field describes the state that the origin city is located in. The user will enter the two letter state abbreviation which corresponds with the state in which the fuel originated from. <ul style="list-style-type: none"> <li>• Receipt Schedules 2 &amp; 2A must originate from Nevada.</li> </ul>

	<ul style="list-style-type: none"> <li>• Receipt Schedules 3 &amp; 4 can originate from any state, except Nevada.</li> <li>• All Disbursement Schedules (5-10) can originate from any state.</li> </ul>
Destination City:	This mandatory field describes the city which the fuel was delivered to.
Destination State:	<p>This mandatory field describes the state that the destination city is located in. The user will enter the two letter state abbreviation which corresponds with the state in which the fuel was delivered to.</p> <ul style="list-style-type: none"> <li>• Schedules 2 &amp; 2A may show a non-Nevada destination state.</li> <li>• Schedules 3 &amp; 4 must show Nevada as destination state.</li> <li>• Schedule 5 must show Nevada as the destination state.</li> <li>• Schedules 6, 8, 9, &amp; 10 should show Nevada as the destination state.</li> <li>• Schedules 7 cannot show Nevada as the destination state.</li> </ul>
Location Code:	This field describes the county or airport where the fuel was purchased or delivered. This applies only to locations (origin or destination) within the State of Nevada. This field is required on all disbursement schedules except Schedule 7 (exports) since the destination is outside of Nevada. This field is optional for receipt schedules. The user will enter a two (2) letter code for the county or a four (4) letter code for the airport. See "Appendix B – Location Code Matrix" for information.
Terminal Code:	This optional field describes the terminal code number which would correspond to the origin of the load by pipeline only. The terminal code is only used for the pipeline location when received in the State of Nevada. If the user enters a terminal code, no dashes are to be used. This code is not required and may be left blank.
Purchase from/Sold to Name:	This mandatory field describes who the product was purchased from (receipt schedules) or sold to (disbursement schedules).
Purchase from/Sold to FEIN:	<p>This mandatory field is 9 digits long and is for the Federal Employer Identification Number (FEIN) of the company or entity that the product was purchased from or sold to. (Do not include any dashes in this field.) The system will stop taxable sells to other Nevada licensed suppliers by validating the FEIN used. This includes the licensee's own FEIN. When the licensee is reporting "selling" taxable fuel (Schedule 5) to their own company, the user will need to use one of the following selections instead of their own company's FEIN for the following scenarios:</p> <ul style="list-style-type: none"> <li>• Self-Use – 9 one's (111111111)</li> <li>• Direct to Fuel Tank of Vehicle – 9 two's (222222222)</li> <li>• Gain – 9 three's (333333333)</li> <li>• Loss – 9 four's (444444444)</li> </ul>

	<ul style="list-style-type: none"> <li>• Retail – 9 seven’s (777777777)</li> <li>• Cardlock sales – 9 eight’s (888888888)</li> <li>• Various – 9 nine’s (999999999)</li> </ul> <p><b>Note:</b> We have reserved 9 five’s (555555555) and 9 sixes (666666666) for any other reporting scenarios you may have.</p>
Date Purchased/Sold:	This mandatory field describes the date that the transaction occurred. The user should use the actual date fuel was received or delivered in NV (NOT invoice or billing date). Use Month/Day/Year format. Example: 01/01/01. The system will only allow dates within the current reporting month, or within the month immediately preceding the current reporting month (late loads) to be entered.
BOL Number:	This field describes the bill of lading number (BOL) for the transaction. The BOL may be alpha-numeric but must contain no dashes and must be no more than 15 characters in length.
Net Gallons:	This mandatory field describes the amount of net gallons of product sold or received. Use whole numbers only.
Gross Gallons:	This mandatory field describes the amount of gross gallons of product sold or received. Use whole numbers only.
Billed Gallons:	This mandatory field describes the amount of billed gallons of product sold or received as reflected on the invoice for the transaction. The billed gallons must match either the net gallons or the gross gallons. Use whole numbers only. This amount will be the amount carried over into the tax return.

Once the user has entered all of the fuel activity for the reporting period into the Excel spreadsheet, the file will need to be saved and is ready to be uploaded into the Online Filing System.

**Note:** Upon completing the tax return each month, the licensee will need to email a copy of the Excel upload file to their assigned Tax Examiner. The Department also has a secure drop site that is available for this purpose. Please contact your Tax Examiner if you would like instructions on setting this up.

#### Uploading the Completed Excel File into the Online Filing System:

Once all fuel activity for the reporting period has been entered into the Excel upload file and verified by the user it is ready to be uploaded into the system. The user will log into the Online Filing System and select the “Import Data” button located either at the top of the screen or on the Home page.

On the Import Data page, there will be a “Browse” button that the user will select to locate the completed Excel file. Once the file has been selected the file name and pathway should appear in the browse bar. The user will select the “Upload File” button and the file will be uploaded into the system. A message will appear to indicate when the file has been successfully uploaded.



If there are problems with the file, the user will receive a message with error codes indicating the type of error the system encountered with the file. The user will need to go back to the Excel upload spreadsheet and correct the errors as indicated by the system error codes. The user will then re-save the corrected file **using the same file name** it was previously saved under and attempt to upload the file again using the same process.

If the upload was successful, the data has been transferred into the system and will be reflected on the tax return page and all worksheets applicable to the fuel activity for the reporting period. If the user has any ending inventories, lube oil or blending products to report, they will need to enter that information into Worksheet 5 (Instructions below). Otherwise, the user can review the tax return and proceed with transmitting and paying the taxes due (instructions below).

### **Using the Manual Entry Method**

If the user chooses to use the manual entry method to create their monthly fuel tax return, they will enter all of the monthly fuel receipts and disbursements directly into the Online Filing System. This method is typically used when there is only a small amount of fuel activity to report (one to two loads per month). The user will enter this activity directly into the fuel receipt and fuel disbursement screens to create their tax return.

#### Manual Entry Instructions

To manually enter fuel data into the Online Filing System, the user will select the “Enter” button located either at the top of the screen or on the Home page. To enter fuel receipts the user will select “Enter Daily Fuel Receipts” and to enter fuel disbursements, the user will select “Enter Daily Fuel Disbursements.” This will take the user to either the Receipt Entry or Disbursement Entry page, depending on the type of entry being made. These screens are used to enter the individual loads of receipts and/or disbursements into the system.

To begin the entry, the user will need to select either the fuel code or fuel type from the drop down menu on this page. If the user selects a fuel code, the fuel type field will automatically populate with the applicable fuel type. If the user selects the fuel type first, the fuel code field will then list only the fuel codes applicable to this fuel type. The user must then select the correct fuel code from the drop down list.

Once the fuel code and fuel type have been selected, the user will need to select the appropriate schedule type from the drop down list. On the Receipt Entry screen, only receipt schedules will be listed (Schedules 2-4 & 2A). On the Disbursement Entry screen, only disbursement schedules will be listed (Schedules 5-10). See “Appendix A – Schedule Matrix & Schedule Descriptions” for more information.

After the fields above have been selected, the user can begin entering the transaction details. The information required on these screens is the same information described above in the “Column Descriptions for Excel Upload File” section of the Fuels Handbook. When all of the fields have been completed on the Receipt Entry or Disbursement Entry screen, the user will select the “Save” button to save the information and complete the fuel receipt or fuel disbursement entry. If there are additional receipt or disbursement loads to report, the user will repeat this process for each load until all receipts and disbursements are entered.

When all transactions have been entered and saved, the data will be reflected on the tax return page and all worksheets applicable to the fuel activity for the reporting period. If there are any

ending inventories, lube oil or blending products to report, the user will need to enter the information into Worksheet 5 (instructions below). Otherwise the user can review the tax return and proceed with transmitting and paying the taxes due (instructions below).

If changes need to be made to entries, the user will need to locate the entry by selecting the “View/Edit” button located either at the top of the screen or on the Home page. The user will then need to select either the “View/Edit Daily Fuel Receipts” button, to edit a receipt entry, or the “View/Edit Daily Fuel Disbursements” button to edit a disbursement entry. The user will search for the entry by entering the Schedule Type, Fuel Type, Fuel Code or a combination of each. If searching by date, it must be used in combination with the Schedule Type and Fuel Code.

When the entry is located, the user will select the entry by clicking on “Select” next to the line entry. This will activate the entry and the user will be able to make the necessary changes and then click on the “Update” button to save the changes.

**Note:** To delete an entire line of data the user should select the row and then click the “Delete” button.

### **Worksheet 5 – Other Inventories:**

Any ending physical inventory of fuel products, sales and/or use of fuel blending products, and/or lube oils imported into the State of Nevada need to be reported through Worksheet 5. To access the Worksheet 5 entry screen, the user will select the “Enter” button located either at the top of the screen or on the Home page and then select “Enter Other Inventories – Worksheet 5”. The user will manually enter the information into Worksheet 5. Once all entries have been completed, the user will select the “Save” button.

When applicable, this data will be reflected on the Tax Return and/or the Worksheet 2, where any Environmental Fees due (Cleanup & Inspection fees) will be calculated. If the user has no physical storage of fuel products, does not blend fuel products, or does not import lube oils into the State of Nevada, they will not have to complete Worksheet 5.

#### Field Descriptions for Worksheet 5:

“Ending Physical Inventory for Blended Products” section:

- Beginning Inventory column – inventory will carry forward from previous month.
- Receipts column – information must be manually entered.
- Ending Inventory column – physical ending inventory for each blended product must be manually entered.
- Total Gallons Counted column – automatically calculates once all entries are saved. Total is calculated using the beginning inventory plus (+) the total receipts entered, less (-) the ending inventory entered.
- Gallons Sold Ex-Tax column – information must be manually entered.
- Difference column – automatically calculates using Total Gallons Counted less (-) Gallons Sold Ex-Tax.
- Lube Oil Imported column – information must be manually entered and should match total amount of Lube Oil on Line 12 of the Receipt Summary worksheet.

**“Total Gallons for Blending Products Used” section:**

- Gallons Blended Gasoline – information must be manually entered.
- Gallons Blended Gasohol – information must be manually entered.
- Gallons Blended Clear Diesel/Kerosene – information must be manually entered.
- Gallons Blended Dyed Diesel/Kerosene – information must be manually entered.
- Total Gallons Blended – automatically calculates once all entries are saved and is totaled by product type. Total of Column is carried forward to Worksheet 2.
- Total Distributed Gallons – automatically calculates using Total Gallons Sold Ex-Tax plus (+) Total Gallons Blended. Total per product is carried over to Disbursement Summary worksheet, Blend Products column.
- Gain/Loss column – Total Gallons Counted less (–) Total Gallons Distributed.

**Reporting Ending Physical Inventories:**

To report ending physical inventory of fuel products, enter the number of gallons of ending physical inventory for the reporting period into the column next to the appropriate fuel type and select the “Save” button at the bottom of the screen. Physical ending inventory is required and can be a negative if it is reported as such on the terminal stock reports. The ending physical inventory totals will carry over to the next reporting period.

**Reporting Blend Products Sales and Use:**

To report sales and/or use of fuel blending products, enter the number of gallons received, blended, sold and/or held in inventory. Once all information is entered, click on the “Save” button located at the bottom of the screen. The gallons entered will be carried forward to the tax return through Worksheet 2 and the Cleanup and/or Inspection Fees will be calculated by the system, when applicable. Any ending inventory will carry over to the next reporting period.

**Note:** If blending products are used (blended) with fuel, a disbursement for the blended fuel must be entered in the column corresponding to the fuel type the product was blended with, or it must be reflected in the ending inventory.

**Reporting Lube Oil Imports:**

To report any lube oils imported into the State of Nevada, enter the number of gallons imported in the “Lube Oil Imported” column. Once the information is entered, click on the “Save” button located at the bottom of the screen. The gallons entered will be carried forward to Worksheet 2 and the Inspection Fees are calculated by the system and included on the tax return to be collected.

**Note:** If there are changes that need to be made in Worksheet 5 after the original entries have already been entered and saved, the user will need to make these changes directly in the worksheet itself. This worksheet can be located by selecting the “Worksheets” button either at the top of the screen or on the Home page and then by selecting “Worksheet 5 – Other Inventories”. The user can then make any additional changes directly in the worksheet and then select the “Save” button located at the bottom of the page.

## Reporting Heat Oil Imports:

Heating oil totals will carry forward to Worksheet 2 for calculation of the Cleanup Fee or, if exported, a credit. This fuel type is non-taxable but is a qualifying fuel type for the Cleanup Fee when imported or a credit when exported.

## Reporting Late Loads:

On occasion, there may be a need to report additional transactions, or “late loads”, from a prior reporting period, that were not previously reported on a tax return. If the transactions fall within the reporting period immediately preceding the current reporting period, these transactions may be included in the current tax return. **Only positive late loads will be allowed to be uploaded so any negative late loads or** any missed transactions older than one month will need to be reported on an Amended Tax Return (See “Amended Tax Returns” section below for further instructions on this process).

**Please note that in the month of July due to rate changes for the new FY period, no late loads are allowed and an Amended Paper Tax Return will need to be submitted.**

To include late loads on the current tax return, the user should enter the missed transaction(s) into the Excel upload file or manually through the Online Filing System using the manual entry method. The late loads will then be included on the current tax return. The system will calculate the tax due, along with any applicable penalty, interest, and loss of the 2% collection allowance discount for late reporting. Detailed worksheets for late load reporting can be found by selecting the “Worksheets” button either at the top of the screen or on the Home page and then by selecting the applicable “Late Load Reporting” worksheet(s) in Online Filing System. Additionally, the late load totals will also be carried forward to the Fuel Supplier Tax Return summary screen.

## Reviewing Your Tax Return

Once the user has entered all of the monthly fuel activity into the Online Filing System, they will need to carefully review the tax return for completeness and accuracy. It is much easier to correct errors, add or remove information and make any other changes prior to transmitting and filing the tax return than it is to do it after the return has been filed. It is recommended that the user thoroughly review the tax return, all applicable worksheets and the receipt and disbursement summary pages prior to transmitting the tax return.

## Fuel Supplier Tax Return Screen:

The Tax Return screen is the main summary page for the entire tax return. This screen includes all information reported for the current reporting period, as well as the total taxes due. This screen is used to review the total calculations and verify the ending tax amount due. The Tax Return screen can be accessed by going to the “Tax Return” button located at the top or by selecting the Tax Return button on the Home page. Always review this screen after all information has been entered.

## Worksheet Screens:

The supporting worksheets provide in depth detail in support of the information reported on the Tax Return. The worksheet screens can be accessed by selecting the “Worksheets” button located at the top of the screen or on the Home page, and then by selecting the worksheet(s) that you wish to view from the menu. These worksheets will give detailed information pertaining to the applicable taxes as they apply to the various fuel types being reported. You will also be able to view “Late Load” worksheets through these screens as well, which will detail any late loads reported during the current reporting period.

Below is a brief description of the Worksheet screens and what they correspond to:

- Worksheets 1A(a-b) – County Taxes – Motor Fuels
- Worksheets 1A(c-h) – County Taxes – Special Fuels
- Worksheet 1B – Late Load Reporting Summary Page
- Worksheets 1B(a-b) – Late Load Reporting – Motor Fuels
- Worksheets 1B(c-h) – Late Load Reporting – Special Fuels
- Worksheet 1B(j) – Late Load Reporting – Jet/Aviation Fuels
- Worksheet 1B(k) – Late Load Reporting – Imports
- Worksheet 1B(l) – Late Load Reporting – Exports
- Worksheet 1B(m) – Late Load Reporting – Exempt Transactions
- Worksheet 1B(n) – Late Load Reporting – State Tax
- Worksheet 2 – Petroleum Product Fees
- Worksheet 3 – Jet Fuel Taxes
- Worksheet 4 – Aviation Fuel Taxes
- Worksheet 5 – Other Inventories

### **Receipt and Disbursement Summary Screens**

The Receipt Summary and Disbursement Summary pages provide a summary of the total reported gallons for each fuel type as reported by schedule type. These screens are used to review the total gallons of receipts and disbursements made for the reporting period.

The Receipt Summary Screen can be accessed by selecting the “View/Edit” button located at the top of the screen or on the Home page, and then by selecting “View Fuel Receipts Summary” from the dropdown list or menu. The fuel totals from this screen will carry forward to Line 2 of the tax return.

The Disbursement Summary Screen can be accessed by selecting the “View/Edit” button located at the top of the screen or on the home page, and then by selecting “View Fuel Disbursements Summary” from the dropdown list or menu. The fuel totals from this screen will carry forward to lines six (6) and seven (7) of the tax return as appropriate.

Lube oil totals will carry forward to Worksheet 2 for calculation of the Inspection Fee only when the gallons are manually entered on Worksheet 5.

### **Correcting Errors**

If you have you have uploaded a wrong file or uploaded multiple named files to correct this you need to upload the correct file twice and follow the instructions for the delete/upload.

Follow the steps below to upload a correct file into the system and delete all the prior uploads:

- Review the new information entered into the upload file and adjust receipts and/or disbursements for any discrepancies if necessary. Save (**with same file name**) and import (upload) file as you normally would.
- The system will tell you that the file has already been uploaded, and a button for delete & upload will appear. Select the delete & upload radio button located in left bottom of screen, **browse and select your upload file again** and click “upload file” button again. You should receive another message that they file has been successfully uploaded
- If you need to make changes or additions to an upload file that you have already imported into the system, you will make the necessary adjustments directly in Excel file that was originally uploaded.
- Save the changes but **do not rename the file**. The system will keep uploading files with different names and adding the gallons each time.
- This Delete and Upload function can be used multiple times, so long as the file is not renamed.
- Once you have entered all of your backup information into the system, go to the top of the screen and select “Tax Return” button at the top of the page and select. This will bring up your tax return.
- You will want to verify **ALL** information for accuracy. Remember, **the totals on line 5 must match the totals on line 8**. If the totals do not match, you will need to adjust the file that was imported. Review the information that was entered into the Excel upload file and adjust receipts for any gain or disbursements for any loss to inventory. Save your file under the same name and import again using the upload instructions above. When you select your file and hit the “Upload File” button, the system will give you a message indicating that the file has already been uploaded. You will need to select the “Delete & Upload” radio button, click on “Browse” again and locate and select your file again and then hit the “Upload File” button. This will delete any information previously uploaded from the old file and replace it with the corrected/new information from the new file.

## Transmitting & Paying Your Tax Return

- Once you have uploaded your corrected file, you will want to view your tax return again and continue to check for accuracy. If all information is accurately entered, you are ready to transmit and pay your tax return.
- Line 27 of the tax return will show you the amount that is due and payable by the last day of the month (due date) or if credit is due, will indicate a negative amount (refund) is due and a refund will be issued by the Department.
- When you are ready to transmit your tax return, you will need to locate the “Transmit” button at the bottom of the tax return. If you are satisfied with all of the information contained in the tax return and corresponding worksheets, you will select the “Transmit” button.

**\*\*\* Be advised that once you transmit your tax return, no further entries or uploads can**

be made. If changes need to be made you will need to contact a tax examiner using the group email to have it un-transmitted: [DMVMCTaxExaminers@dmv.nv.gov](mailto:DMVMCTaxExaminers@dmv.nv.gov).

- Once you have transmitted your tax return, the “Transmit” button will turn into a “Payment” button. When you are ready to pay your tax return or a refund is due, select the “Payment” button.
- If a refund is due, an email notification will be generated to the Department and a refund will be processed **when you select the Payment button**.
- If payment is due, the payment screen will be shown with three payment options: **ACH/Debit, EFT Deposit** and **Check**.  
(The “Check” method is not allowed for suppliers/dealers. All licensed Nevada suppliers and dealers are required to file and pay their monthly fuel tax returns ELECTRONICALLY.)
  - a. If the **ACH/Debit** method is selected, the supplier will enter all of the required banking information into the “Bank Account Input” screen and will then select “Submit” to make the payment. It is recommended to make a screenshot of the screen **before submitting**.
  - b. If a supplier chooses to pay using the **EFT Deposit** method, they will need to contact their Tax Examiner for the State of Nevada’s Banking information that is given to their bank prior to the payment being made.
  - c. Once the EFT request has been approved, you will need to use the following instructions for the **EFT Deposit** payment method:
    - i. Create your tax return in the web-based fuel reporting system as indicated above and confirm the total amount due is correct on your tax return.
    - ii. Notify your bank of the **total amount due** and the date the funds are to be sent to the Department. The bank will give you a confirmation number for your transaction that you will need in order to complete the payment process in the web-based fuel reporting system.
    - iii. Transmit your tax return by following the steps above. When the “Transmit” button turns into a “Payment” button, select the payment button and the payment screen will appear.
    - iv. Select the **EFT Deposit** button and the screen will change to require a wire confirmation number. Enter the confirmation number you received from your bank and select “Submit” to complete the process. An email notification will then be sent to the Department notifying us that the funds are being sent.
- Once you have submitted your payment (via ACH/Debit or EFT), print the payment verification screen along with a copy of your tax return and all worksheets for your records. You do not need to mail a copy of your tax return to the Department.

A current list of all due dates can be found on our website at <https://dmv.nv.gov/fuel.htm>.

## **CHAPTER 4 – MONTHLY FILING OF TRANSPORTER REPORTS**



## TRANSPORTER'S REPORT – INSTRUCTIONS

Schedule A provides a detail of each delivery included on the Transporter's Report. Prior to recording the information requested in columns (1) through (10), you should organize your records as follows:

- **Schedule 1A:** Total all deliveries of fuel from in state locations to outside the state (exports). Complete one for each fuel product type and each state.
- **Schedule 2A:** Total all deliveries of fuel from out-of-state locations to a location inside the state (imports). Complete one for each fuel product type and each state.
- **Schedule 3A:** Total all deliveries of fuel between points in the state (intrastate). Complete one for each fuel product type.
- **Column (1) & (2) Person Hiring the Carrier** - Enter the name and FEIN of the company that hired you.
- **Column (3) & (4) Seller** - Enter the name and FEIN of the company from whose account the fuel was withdrawn.
- **Column (5) Mode of Transport** - Enter one of the following: J=Truck R=Rail PL=Pipeline
- **Column (6) Origin** - Enter the city and state or country shown on the delivery document (bill of lading,
  - manifest or other loading document issued by the terminal operator) where the special fuel was
  - loaded for each delivery. If the fuel was loaded at a terminal, enter the uniform terminal code assigned to such terminal.
- **Column (7), (8) & (9) Delivered To** - Enter the name, address and FEIN of the final delivery point. If delivered to a terminal, enter the terminal code for that terminal.
- **Column (10) Date Delivered** - Enter the date the special fuel was delivered for each delivery (MM-DD-YY).
- **Column (11) Document Number** - Enter the identifying number from the document issued at the terminal when product was removed from the rack. In the case of pipeline or barge movements, enter the pipeline or barge ticket number.
- **Column (12) & (13) Gallons** - Enter the number of gross and/or net gallons delivered for each delivery.

### Forms

[TRANSPORTER'S REPORT \(MC 038T\)](#)

[TRANSPORTER SCHEDULE OF DELIVERIES \(MC 038TS\)](#)

## **CHAPTER 5 – CLOSING FUEL LICENSE WITH THE STATE OF NEVADA**

After you have filed the final tax return and/or transporter report, make a copy and write “Final as of this date “. We will need a statement on company letterhead signed by an authorized company officer, that you wish to close your license.

Mail both of these items to:

NV DMV Motor Carrier Division  
555 Wright Way  
Carson City, NV 89711

Once these items are received, we will start the process of a closing audit. If you have a deposit of cash, TCD or Letter of Credit as the bonding method, it will be released after the completion of the audit.

**NRS 365.306 Duties upon discontinuance, sale or transfer of business.** If any person ceases to be a dealer, supplier, exporter or transporter within this State by reason of the discontinuance, sale or transfer of his or her business, the person shall:

1. Notify the Department in writing at the time the discontinuance, sale or transfer takes effect. The notice must give the date of the discontinuance, sale or transfer, and the name and address of any purchaser or transferee.
2. Surrender to the Department the license issued to the person pursuant to this chapter.
3. If the person is:
  - a) A dealer, file a monthly tax return and pay all taxes, interest and penalties required pursuant to [chapter 360A](#) of NRS and [NRS 365.170](#) and [365.203](#) on or before the last day of the month following the month of the discontinuance, sale or transfer of the business.
  - b) A supplier, file a monthly tax return and pay all taxes, interest and penalties required pursuant to [chapter 360A](#) of NRS and [NRS 365.175](#) to [365.192](#), inclusive, on or before the last day of the month following the month of the discontinuance, sale or transfer of the business.
  - c) An exporter, file the report required pursuant to [NRS 365.515](#) on or before the last day of the month following the month of the discontinuance, sale or transfer of the business.
  - d) A transporter, file the report required pursuant to [NRS 365.520](#) on or before the last day of the month following the month of the discontinuance, sale or transfer of the business.

**NRS 366.270 Duties upon discontinuance, sale or transfer of business.** If any person ceases to be a special fuel supplier, special fuel dealer, special fuel exporter, special fuel transporter, special fuel user or special fuel manufacturer within this State by reason of the discontinuance, sale or transfer of his or her business, the person shall:

1. Notify the Department in writing at the time the discontinuance, sale or transfer takes effect. The notice must give the date of the discontinuance, sale or transfer, and the name and address of any purchaser or transferee.
2. Surrender to the Department the license issued to the person by the Department.
3. If the person is:

- a) A special fuel user registered under the Interstate Highway User Fee Apportionment Act, file the tax return required pursuant to [NRS 366.380](#) and pay all taxes, interest and penalties required pursuant to this chapter and [chapter 360A](#) of NRS, except that both the filing and payment are due on or before the last day of the month following the month of the discontinuance, sale or transfer of the business.
- b) A special fuel supplier, file the tax return required pursuant to [NRS 366.383](#) and pay all taxes, interest and penalties required pursuant to this chapter and [chapter 360A](#) of NRS on or before the last day of the month following the month of the discontinuance, sale or transfer of the business.
- c) A special fuel dealer or special fuel manufacturer, file the tax return required pursuant to [NRS 366.386](#) and pay all taxes, interest and penalties required pursuant to this chapter and [chapter 360A](#) of NRS, except that both the filing and payment are due on or before the last day of the month following the month of the discontinuance, sale or transfer of the business.
- d) A special fuel exporter, file the report required pursuant to [NRS 366.387](#) on or before the last day of the month following the month of the discontinuance, sale or transfer of the business.
- e) A special fuel transporter, file the report required pursuant to [NRS 366.695](#) on or before the last day of the month following the month of the discontinuance, sale or transfer of the business.

## APPENDIX A – PRODUCT CODES

<b>Fuel Type</b>	<b>Codes</b>
Gasoline	065, 071, 061
Gasohol	124, 139, 140, 141, 078, 079
Clear Diesel	160, 161, 167, 150, 154, 282, 283
Clear Kerosene	142, 145, 147
Dyed Diesel	228, 226, 227, 231, 153
Dyed Kerosene	072, 073, 074
CNG (Compressed Natural Gas)	224
LPG (Propane)	054
LNG (Liquid Natural Gas)	225
Clear A-55	555
Dyed A-55	554
Clear Biodiesel	284, 170
Dyed Biodiesel	290, 171
Jet Fuel	130
Aviation Fuel	125
Heating Oil	152
<b>Blended Agents</b>	<b>Codes</b>
Alcohol	123
Ethanol	241
Methanol	243
Blending Components	122
Additive Misc	090
Benzene	246
Butane, including Butane/Propane mix	055
Butylenes	198
ETBE	249
Ethane	052
Ethylene	196
Isobutane	058
MTBE	093
Marine Diesel Oil	279
Methane	265
Mineral Oils	281
Napthas	126
Organic Oil	960

Pentanes, including isopentane	059
Propylene	075
Raffinates	223
Residual Fuel Oil	175
Soy Oil	285
TAME	121
Toluene	199
Transmix	100
Waste Oil	091
Xyelne	076

## APPENDIX B – SCHEDULE MATRIX

SCHEDULE	EXPLANATION	NEGATIVE GALLONS
Schedule 2	Gallons received in-state (NV) from a licensed supplier/dealer, tax unpaid	YES
Schedule 2A	Gallons refined or blended received tax unpaid - Cleanup and/or Inspection Fees generated	NO
Schedule 3	Gallons imported from another state directly to customer - Cleanup and/or Inspection Fees generated	NO
Schedule 4	Gallons imported from another state into tax-free storage - Cleanup and/or Inspection Fees generated	NO
Schedule 5	Gallons delivered, tax collected ***	YES
Schedule 6	Gallons delivered to a <b>licensed supplier, dealer, exporter or tribe</b> , tax not collected**	YES
Schedule 7	Gallons exported to another state Cleanup Fee Refund/credit generated	NO
Schedule 8	Gallons delivered to the U.S. Government-see instructions tax not collected	YES
Schedule 9	Gallons delivered to state or local government-see instructions tax not collected	YES
Schedule 10	Gallons delivered to other tax-exempt entities, tax not collected	YES

**\*\* For use on Schedule 6 for reporting Blending & Gain/Loss the following can be used**

- **Blending use the Supplier's FEIN**
- **Gain use a FEIN of 333333333**
- **Loss use a FEIN of 444444444**

**\*\*\*For use on Schedule 5 only; the following FEIN's can be used for the following sale types:**

- A business entity with a FEIN of 999999999, business name VARIOUS, may be used on Schedule 5 tax paid disbursements and Schedule 10 non-taxable disbursements to reduce the number of entries for larger suppliers on the input screen. However, the

supplier must show the disbursements separated by county to ensure proper calculation and distribution of the county taxes.

- A business entity with a FEIN of 111111111, business name Self Use may be used on Schedule 5 tax paid disbursements to reduce the number of entries for larger suppliers on the input screen. However, the supplier must show the disbursements separated by county to ensure proper calculation and distribution of the county taxes.
- A business entity with a FEIN of 222222222, business name Direct to Fuel Tank of Motor Vehicle to be used to propel a motor vehicle on the highway may be used on Schedule 5 tax paid disbursements to reduce the number of entries for larger suppliers on the input screen. However, the supplier must show the disbursements separated by county to ensure proper calculation and distribution of the county taxes.
- A business entity with a FEIN of 777777777, business name Retail to another Licensed Supplier, may be used on Schedule 5 tax paid disbursements to reduce the number of entries for larger suppliers on the input screen. However, the supplier must show the disbursements separated by county to ensure proper calculation and distribution of the county taxes.
- A business entity with a FEIN of 888888888, business name Cardlock may be used on Schedule 5 tax paid disbursements to reduce the number of entries for larger suppliers on the input screen. However, the supplier must show the disbursements separated by county to ensure proper calculation and distribution of the county taxes.



## APPENDIX C – LOCATION CODE MATRIX

### County and Airport Location Codes

Use with all Schedules and Fuel Types

COUNTY	CODE
Carson City	CC
Churchill	CH
Clark	CL
Douglas	DO
Elko	EL
Esmeralda	ES
Eureka	EU
Humboldt	HU
Lander	LA
Lincoln	LI
Lyon	LY
Mineral	MI
Nye	NY
Pershing	PE
Storey	ST
Washoe	WA
White Pine	WP

## APPENDIX D – LOCATION CODE MATRIX (JET FUEL)

### Airport Location Codes

Use with only with Disbursement Schedules transactions for jet fuel

<b>AIRPORT</b>	<b>CODE</b>
Carson City Airport	CCAP
Carson City Other	CCOT
Fallon Airport	FNAP
Churchill Other	CHOT
Boulder City Airport	BCAP
City of Mesquite Airport	CMAP
Henderson Airport	HNAP
Las Vegas Metro	VMAP
McCarran Int'l Airport	MCAP
North Las Vegas Airport	NLAP
Clark County Other	CLOT
Douglas County Airport	DCAP
Douglas County Other	DCOT
Elko County Airport	ECAP
Elko County Other	ELOT
Esmeralda County Other	ESOT
Eureka County Other	EUOT
Winnemucca Other	WAAP
Humboldt County Other	HUOT
Battle Mountain Other	BMAP
Lander County Other	LAOT

Lincoln County Other	LIOT
City of Yerington	CYAP
Silver Springs Airport	SSAP
Lyon County Other	LYOT
Hawthorne Airport	HEAP
Mineral County Other	MIOT
Pahrump Airport	PPAP
Tonopah Airport	THAP
Nye County Other	NYOT
Lovelock Airport	LKAP
Pershing County Other	PEOT
Storey County Other	STOT
Reno Tahoe Int'l Airport	RTAP
Reno Stead Airport	RSAP
Washoe County Other	WAOT
Yelland Field Airport	YFAP
White Pine County Other	WPOT