

STATE OF ARKANSAS Excise Tax Dyed Diesel Report

Motor Fuel Tax Section Post Office Box 1752 Little Rock, Arkansas 72203-1752 Phone: (501) 682-4800 Fax: (501) 682-5599 www.state.ar.us/motorfuel

□ Check here if filing Amended Report		
Name	Account Number	
Address	Reporting Period (MMYYYY)	
City, State, Zip	Phone Number	

GALLONS

1. Total Dyed Diesel and Dyed Biodiesel Mixtures (Less) Exemptions & Deductions:	
2. Vessel, Barges, and Commercial Watercraft	
3. Railroads	
4. Municipal Buses	
5. Importer Sales to First Receivers	
6. Sales to US Government	
7. Sold out of State	
8. Biodiesel Oil (amount mixed with dyed diesel only)	
9. Tax Paid Purchases	
10. Total Exemptions & Deductions	
11. Net Taxable Gallons (Line 1 minus Line 10)	
12. Total Tax Due (Line 11 x .06)	\$

THE UNDERSIGNED AGREES, UNDER PENALTY OF PERJURY, THAT THE INFORMATION GIVEN ON THIS FORM IS, TO THE BEST OF THEIR KNOWLEDGE, TRUE, ACCURATE AND COMPLETE.



STATE OF ARKANSAS Department of Finance and Administration

DYED DIESEL FORM (AMFT-DD) INSTRUCTIONS

GENERAL INFORMATION

Arkansas Code Annotated Section 26-56-224 levies a six (6) cents per gallons excise tax on the sale of dyed distillate special fuel. This tax will be levied on all dyed diesel purchases unless an exemption or deduction applies. If the dyed diesel contains biodiesel oil, the tax would only apply to the dyed diesel gallons.

All reports will be due by the 20th of the month following the reporting month. Suppliers will be required to file original and amended reports online using the Arkansas Taxpayer Access Point (ATAP) at <u>https://atap.arkansas.gov</u> and make payment by electronic fund transfer (EFT).

INSTRUCTIONS:

- Line 1: Enter the total gallons of dyed diesel and dyed biodiesel mixtures received.
- Line 2: Enter the total gallons sold tax exempt for consumption by vessels, barges, & commercial watercrafts.
- Line 3: Enter the total gallons sold tax exempt for consumption by railroads.
- Line 4: Enter the total gallons sold tax exempt for consumption by municipal buses.
- Line 5: Enter the total gallons sold tax exempt to first receivers. This exemption only applies to importers.
- Line 6: Enter the total gallons sold tax exempt to the US Government.
- Line 7: Enter the total gallons sold out of state.
- Line 8: Enter the total gallons of <u>biodiesel oil</u> mixed with the dyed diesel <u>only</u>. Do not enter the total gallons of biodiesel mixture.

Example: If you sold 150 gallons as a B10 blend, you will only enter 15 gallons on this line since the blend contains 15 gallons of biodiesel oil. (150 gallons X 0.10 = 15)

- Line 9: Enter the total gallons purchased tax paid.
- Line 10: Add Lines 2 thru 9 and enter the total amount of exemptions and deductions.
- Line 11: Subtract Line 10 from Line 1 and enter the net taxable gallons.
- Line 12: Multiply Line 11 by 0.06 and enter the total tax due.