

GENERAL INFORMATION

Every licensed distributor shall on or before 25th day of each calendar month, file with the Commissioner of Revenue a report accounting for all motor fuels handled during the preceding month. Even when an account has NO Activity.

Please note that all original and amended returns must be submitted electronically. All original payments must be submitted by electronic funds transfer (EFT).

Arkansas Tax Code Annotated 26-18-506(b) requires every supplier to keep for a period of six years records, books and original documents showing all purchases, receipts, losses, sales distribution and use of motor fuels. These records are subject to examination by the Director or his Agents at any reasonable time

INSTRUCTIONS FOR FILING REPORT

- Line 1: Enter total gallons purchased tax paid. Form R Schedule 1.
- Line 2: Enter total gallons received in Arkansas tax unpaid. Form R Schedule Type 2.
- Line 3: Enter total gallons imported from another state. Form R Schedule Type 3.
- Line 4: Enter total gallons received in Arkansas. Total lines 1, 2, & 3.
- Line 5: Enter total gallons sold out of state. Form D Schedule Type 7.
- Line 6: Enter total gallons aviation gasoline. Form D Schedule Type 10B.
- Line 7: Enter total gallons sold to US Government. Form D Schedule 8.
- Line 8: Enter total gallons purchased tax paid. Form R Schedule Type 1.
- Line 9: Specific losses due to fire, leakage, spillage may be deducted when supported by a detailed Form M.
- Line 10: Enter total gallons sold in qualified border zone areas. Form D Schedule Type 5I and or 5N.
- Line 11: Total deductions. Lines 5 through 10.
- Line 12: Arkansas taxable gallons. Lines 4 minus 11.
- Line 13: A 3% shrinkage allowance will be allowed on the first one million gallons listed on line 12.
- Line 14: Arkansas taxable gallons. Line 12 minus line 13.
- Lines 15-21: The amount of tax to be paid is figured by entering the gallons in space provided and multiplying by the tax rate.
- Line 22: The total gallons taxed at Arkansas and border zone rates.
- Line 23: Credit from prior month (s) over \$1.00.
- Line 24: Total Tax remitted.