



STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
MOTOR FUEL TAX SECTION
P.O. BOX 1752 LITTLE ROCK, AR 72203-1752
PHONE (501) 682-4800

DISTILLATE FIRST RECEIVER

NAME	ACCOUNT NUMBER
STREET	PERIOD
CITY STATE AND ZIP	PHONE NUMBER

REPORTING DYED DIESEL FUEL	
1A. DYED GALLONS RECEIVED TAX UNPAID (FORM R SCHEDULE TYPE 2)	
2A. DYED GALLONS IMPORTED FROM ANOTHER STATE (FORM R SCHEDULE TYPE 3)	
3A. DYED FUEL RECEIVED IN ARKANSAS (TOTAL LINES 1A & 2A)	
4A. DYED FUEL SOLD OUT OF STATE (FORM D SCHEDULE TYPE 7)	
5A. DYED FUEL SALES TO FIRST RECEIVERS (FORM D SCHEDULE TYPE 6)	
6A. DYED FUEL CASUALTY LOSSES (FORM D SCHEDULE TYPE 10H)	
7A. DYED FUEL NON-HWY USES (FORM D SCHEDULE TYPE 10A)	

REPORTING CLEAR DIESEL FUEL		
RECEIPTS		
1B. GALLONS RECEIVED TAX PAID (FORM R SCHEDULE TYPE 1)		
2B. GALLONS RECEIVED IN ARKANSAS TAX UNPAID (FORM R SCHEDULE TYPE 2)		
3B. GALLONS IMPORTED FROM ANOTHER STATE (FORM R SCHEDULE TYPE 3)		
4B. CLEAR FUEL RECEIVED IN ARKANSAS (TOTAL LINES 1B, 2B, & 3B)		
DISBURSEMENTS		
5B. CLEAR FUEL SOLD OUT OF STATE (FORM D SCHEDULE TYPE 7)		
6B. CLEAR FUEL SOLD TO U S GOVERNMENT (FORM D SCHEDULE TYPE 8)		
7B. CLEAR TAX PAID PURCHASES (FORM R SCHEDULE TYPE 1)		
8B. CLEAR FUEL CASUALTY LOSSES (FORM D SCHEDULE TYPE 10H)		
9B. TOTAL EXEMPT CLEAR SALES (LINE 5B THRU 8B)		
10. NET TAXABLE SALES (LINE 4B MINUS 9B)		
11. MOTOR FUEL TAX DUE (LINE 10 x .225)		
12. WHOLESALE TAX DUE (LINE 10 x .06)		
13. CREDIT FROM PRIOR MONTH (S) (OVER \$1 00)		
14. TOTAL REMITTED OR CREDIT (EFT TAX TYPE 05201)		
THE UNDERSIGNED, HEREBY DECLARE UNDER PENALTIES OF LAW THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE		
_____	_____	_____
(Print Name)	(Signature of Requestor)	Date

GENERAL INFORMATION

Every licensed supplier shall on or before the 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 (A): Enter total dyed gallons purchased tax unpaid. Form R Schedule Type 2.
- Line 2 (A): Enter total dyed gallons imported from another state. Form R Schedule Type 3.
- Line 3 (A): Enter total dyed gallons received in Arkansas. Total lines 1& 2.
- Line 4 (A): Enter total dyed gallons sold out of state. Form D Schedule Type 7.
- Line 5 (A): Enter total dyed gallons sold to first receivers. Form D Schedule Type 6.
- Line 6 (A): Specific losses due to fire, leakage, spillage may be deducted when supported by a detailed Form M.
- Line 7 (A): Enter dyed fuel sold for non-highway use. Form D Schedule Type 10A.

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- Line 1 (B): Enter total clear gallons purchased tax paid. Form R Schedule 1.
- Line 2 (B): Enter total clear gallons received in Arkansas tax unpaid. Form R Schedule Type 2.
- Line 3 (B): Enter total clear gallons imported form anther state. Form R Schedule Type 3.
- Line 4 (B): Enter total clear gallons received in Arkansas. Total lines 1B, 2B, & 3B.
- Line 5 (B): Enter total clear gallons sold out of state. Form D Schedule Type 7.
- Line 6 (B): Enter total clear gallons sold to US Government. Form D Schedule 8.
- Line 7 (B): Enter total clear gallons purchased tax paid. Form R Schedule Type 1.
- Line 8 (B): Specific losses due to fire, leakage, spillage may be deducted when supported by a detailed Form M.
- Line 9 (B): Total exempt clear gallons. Lines 5B through 8B.
- Line 10: Net taxable sales. Line 4B minus 9B.
- Line 11: Arkansas Motor Fuel Tax due. Line 10 times the appropriate tax rate.
- Line 12: Arkansas Motor Fuel Wholesale Tax due. Line 10 times the appropriate tax rate.
- Line 13: Credit from prior month(s) over \$1.00.
- Line 14: Total Tax remitted or Credit Due