



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

GASOLINE FIRST RECEIVER REPORT FORM AMFT-22 (F)

| | | |
|---------------------|------------------------------|-------------|
| NAME | LICENSE NUMBER (FIVE DIGITS) | |
| PO BOX | FEIN | |
| STREET | REPORT MONTH | REPORT YEAR |
| CITY, STATE AND ZIP | PHONE NUMBER | |

FOLLOW INSTRUCTIONS ON REVERSE SIDE OF THIS FORM IN PREPARING REPORT

| | | |
|----|--|--|
| 1 | GALLONS RECEIVED TAX PAID (FORM R SCHEDULE TYPE 1) | |
| 2 | GALLONS RECEIVED IN ARKANSAS TAX UNPAID (FORM R SCHEDULE TYPE 2) | |
| 3 | GALLONS IMPORTED FROM ANOTHER STATE (FORM R SCHEDULE TYPE 3) | |
| 4 | TOTAL RECEIVED IN ARKANSAS (TOTAL LINES 1, 2, & 3) | |
| 5 | FUEL SOLD OUT OF STATE (FORM D SCHEDULE TYPE 7) | |
| 6 | AVIATION GASOLINE (FORM D SCHEDULE TYPE 10B) | |
| 7 | SALES TO US GOVERNMENT (FORM D SCHEDULE TYPE 8) | |
| 8 | TAX PAID PURCHASES (FORM R SCHEDULE TYPE 1) | |
| 9 | CASUALTY LOSSES (FORM D SCHEDULE TYPE 10H) | |
| 10 | BORDER ZONE (FORM D SCHEDULE TYPES 5I, 5J, 5K, 5L, 5M, & 5N) | |
| 11 | TOTAL DEDUCTIONS (TOTAL LINE 5 THRU LINE 10) | |
| 12 | ARKANSAS TAXABLE GALLONS (LINE 4 MINUS LINE 11) | |
| 13 | LESS 3% OF FIRST 1,000,000 GALLONS | |
| 14 | ARKANSAS TAXABLE GALLONS (LINE 12 MINUS LINE 13) | |

COMPUTATION OF TAX

| | | | |
|----|---|-----------------------------------|--|
| 15 | ARKANSAS MOTOR FUEL EXCISE TAX | LINE 14 MULTIPLIED BY 0.215 | |
| 16 | ARKANSAS MOTOR FUEL WHOLESALE TAX | LINE 12 MULTIPLIED BY 0.03 | |
| 17 | MO BZ GALLONS..... 5I | MO TAX DUE @ 0.235 | |
| 18 | OK BZ GALLONS..... 5J | OK TAX DUE @ 0.23 | |
| 19 | TX BZ GALLONS..... 5K | TX TAX DUE @ 0.24 | |
| 20 | LA BZ GALLONS..... 5L | LA TAX DUE @ 0.24 | |
| 21 | MS BZ GALLONS..... 5M | MS TAX DUE @ 0.22 | |
| 22 | TN BZ GALLONS..... 5N | AR TAX DUE @ 0.245 | |
| 23 | NET GALLONS | | |
| 24 | CREDIT FROM PRIOR MONTH(S) (OVER \$1.00) | | |
| 25 | TOTAL TAX REMITTED OR CREDIT (EFT TAX TYPE 05100) | | |

THE UNDERSIGNED, HEREBY DECLARE UNDER PENALTIES OF LAW THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Signature _____

Date _____

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. Any report received, timestamped after the 25th, or any EFT payment made after the EFT due date will be considered delinquent and applicable penalties and/or interest will be assessed. Please note all original and amended returns must be submitted electronically. All original payments must be submitted by electronic funds transfer (EFT).

All supporting schedules must contain detailed information for each line and column. Supporting schedules are not required to be filed with no activity reports.

Arkansas Tax Code Annotated 26-18-506(b) requires every distributor/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 Type 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. Lines 12 minus 13.
- Line 15: Arkansas Motor Fuel Excise Tax. Multiply Line 14 by 0.215.
- Line 16: Arkansas Motor Fuel Wholesale Tax. Multiply Line 12 by 0.03.
- Lines 17-22: The amount of tax to be paid is figured by entering the gallons in space provided and multiplying by the tax rate.
- Line 23: Total gallons tax at Arkansas and border zone rates.
- Line 24: Credit from prior month(s) over \$1.00
- Line 25: Total Tax remitted.