

MF-002 INSTRUCTIONS

INTRODUCTION

Motor vehicle fuels consist of gasoline, undyed diesel fuel, and other products used as blend stocks, such as alcohol and kerosene. The petroleum inspection fee is imposed on all motor vehicle fuels as well as additional petroleum products including: Kerosene, aviation gasoline, jet fuel, racing fuel, and dyed fuel oil.

WHO MUST FILE THIS REPORT

This report must be filed even if no tax or fee is due, or a registered fuel carrier does not transport any petroleum products in Wisconsin during the month.

• Motor Vehicle Fuel Suppliers

All motor vehicle fuel suppliers and petroleum products shippers licensed by the Wisconsin Department of Revenue for remitting the motor vehicle fuel tax and/or the petroleum inspection fee must file the **Motor Vehicle Fuel Suppliers Report**.

• Fuel Transporters

All persons registered with the Wisconsin Department of Revenue who transport motor vehicle fuel, general aviation fuel, or alternate fuels in Wisconsin are required to complete the **Carrier Report**.

• Pipeline, Rail, Ship, and Barge Carriers

Who transport fuel in Wisconsin are also required to file monthly reports with the department even though such carriers are not required to register with the department.

• Terminal Operators

All persons registered with the Wisconsin Department of Revenue who operate Motor Vehicle Fuel Terminals are required to complete the **Terminal Operators Report and the Terminal Ending Inventory section**.

DUE DATE

This report, plus supporting schedules, is due on the last day of the month following the month covered by the report. To be timely filed, the report must be received electronically on or before the due date.

LATE FILED RETURNS

- There is a mandatory \$10 fee for returns not timely filed.
- A late-filed report penalty of 5% of the tax and fee due for each month or partial month the report is late (not exceeding 25% of the tax and fee due).

FILING METHOD

This report must be filed electronically through *My Tax Account* (MTA) or by a department approved XML schema.

COMPLETING THE REPORT

The Wisconsin Combined Monthly Fuel Summary Report is filed monthly with the department, and consists of Form MF-002 and the various supporting fuel transaction schedules.

Section 1:

- **Legal Name and Mailing Address.** Enter the business name, address, 15-digit Wisconsin Tax Account Number (WTN), and Federal Employee Identification Number (FEIN) or Social Security Number (SSN) in the spaces provided.
- **Report for Month Ending.** Enter the month, last day of the month, and year covered by the report (MM DD CCYY), for example: 05 31 2013.
- **Ownership/Name/Address Change.** If there has been a change in ownership, name or address, check the applicable box and enter the corrected information in the name and address section of the form.

Section 2: MOTOR VEHICLE SUPPLIERS REPORT

Line Instructions

Gallons entered must be gross gallons (i.e., U.S. standard liquid gallons - 231 cubic inches).

Column 3 - Enter fuel which is subject to the petroleum inspection fee but not the motor vehicle fuel tax.

Lines 1 and 2. Enter the total gross gallons originating from terminals (Schedules TD and OD on your MF-002T).

Lines 4, 5 and 6. Enter the total gross gallons of these disbursements from the related Schedule 1F, 7 and 8 on your MF-002T.

Line 8. Subtract line 7 from line 3 in column 1, 2 and 3. Enter the difference on this line. The gallons you enter on this line are subject to the 2¢ per gallon petroleum inspection fee (also see lines 24 through 27).

Lines 9 to 15. Enter the total gross gallons of these exempt sales from Form MF-002T, related schedule.

Line 17. Subtract line 16 from line 8 in columns 1 and 2. These are the gallons subject to the motor vehicle fuel tax (also see lines 18 through 23).

Line 19. Compute the administrative allowance (**gasoline only**) by multiplying line 18 (column 1) by .0135. If you are registered as restricted supplier not required to file, you do not qualify for this allowance.

Line 23. **Motor Vehicle Fuel Tax Due.** Computer motor vehicle tax due by multiplying the gallons entered on line 21 by the current motor vehicle fuel tax rate entered on line 22.

Line 24. Enter the gallons from line 8. Copy the entry from column 1 on line 8 to column 1 on line 24. Copy the entry from columns 2 and 3 on line 8 to columns 2 and 3 on line 24, respectively.

Line 27. **Petroleum Inspection Fee Due.** Compute the petroleum inspection fee due by multiplying the gallons entered on line 25 by the petroleum inspection fee of 2¢ per gallon.

Line 29. **Late Filing Fee.** To be considered timely filed, a report must be received on or before its due date. If a report is not timely filed, it is subject to a \$10.00 late filing fee.

Line 30. **Interest.** Interest accrues at a rate of 1.5% per month on any tax or petroleum inspection fee due and not paid/received by the due date.

Line 31. Enter the total amount of motor vehicle fuel taxes and petroleum inspection fees, interest and late file fee due (sum of lines 28, 29 and 30).

Line 32. **Fuel disbursements Not Subject to Motor Vehicle Fuel Tax or Petroleum Inspection Fee.** Enter the number of gallons of fuel originating from Wisconsin IRS registered terminals that have been exported out of Wisconsin and reported on Schedule TD.

Section 3: CARRIER REPORT

Line 1. Enter the total product transported, in Gross Gallons, from Schedule PD in each of the columns 1, 2, and 3.

Line 2. Enter the total product transported, in Net Gallons, from Schedule PD in each of the columns 1, 2, and 3.

Section 4: TERMINAL OPERATORS REPORT

Line 1. Enter the total product delivered to IRS Registered Terminals, in Net Gallons, from Schedule TR in each of the columns 1, 2, and 3.

Line 2. Enter the total product originating from IRS Registered Terminals, in Net Gallons, from Schedule TD in each of the columns 1, 2, and 3.

Section 5: TERMINAL ENDING INVENTORY

Column 1. Enter the IRS terminal code number for each terminal that you utilize.

Column 2. For each terminal, enter the product code carried within that terminal.

Column 3. For each terminal, enter the date the End of Month Inventory was taken.

Column 4. For each terminal, enter the ending inventory of product left in the terminal. This amount should be in Net Gallons.

MANIFEST CORRECTIONS

The manifest which a petroleum products carrier receives at the refinery or pipeline terminal covering a withdrawal must show the destination state of the fuel shipment. If the destination state or any other information on the manifest is not correct, the carrier is required to notify the terminal operator before leaving the terminal grounds, as well as the shipper and any state involved. If the correct destination state is not noted on the manifest, the Wisconsin State Patrol has authority to seize and sell the product and the transport truck.

FUEL DIVERSIONS

All interstate fuel diversions involving Wisconsin must be reported using the Fuel Trac web site at trac3.net.

PAYMENTS

The combined motor vehicle fuel tax and petroleum inspection fee payment is due on or before the 15th day after the close of the month.

- All payments (tax, fee, interest, and penalties) must be submitted to the department via Electronic Funds Transfer (EFT) per the instructions on our website at revenue.wi.gov/eserv/eff2.html. Payments not timely filed / paid are subject to:
- Interest on late-paid tax and fee at the rate of 1.5% per month calculated from the due date of the payment until date paid (mandatory).
- A late-filed report penalty of 5% of the tax and fee due for each month the report is not filed (not exceeding 25% of the tax and fee due).

AMENDED REPORTS

If amending a previously filed report, detail the change(s) on a transaction schedule (MF-002T), along with a new Summary Report (MF-002) reflecting only the changes made. Do not make the adjustments on a subsequent month's report. Attach a letter of explanation to the amended report.

RECORD KEEPING

Keep a complete copy of filed reports, including all supporting schedules, and all records pertaining to the report for a minimum of four years. Keep these in a place and manner easily accessible for review by department personnel.

ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week, at revenue.wi.gov. From this website, you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us for assistance

Physical Address

2135 Rimrock Road
Madison WI 53713

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: excise@revenue.wi.gov

Mailing Address

Excise Tax Unit
Wisconsin Department of Revenue
PO Box 8900

Madison WI 53708-8900

MF-002: Wisconsin Combined Monthly Fuel Summary Report

Section 1

Legal Name	Tax Account Number	Report for month ending (MM DD CCYY)	
Mailing Address - Street or PO Box Number		FEIN/SSN Number	
City	State	Zip Code	

Type of change <input type="checkbox"/> Ownership <input type="checkbox"/> Name <input type="checkbox"/> Address	Date of change (MM DD CCYY)
---	-----------------------------

Section 2: Motor Vehicle Fuel Suppliers Report

NO ACTIVITY

	Column 1 Gasoline	Column 2 Undyed Diesel	Column 3 Other Fuels
Fuel Disbursements in Gross Gallons			
1 Fuel originating from IRS Registered Terminals (Sch. TD) 1			
2 Fuel originating from locations other than IRS Registered Terminals (Sch. OD) 2			
3 SUBTOTAL (add lines 1 and 2 in each column) 3			
4 Tax and fee paid fuel delivered to IRS Registered Terminal (Sch. 1F) 4			
5 Tax and fee paid fuel exported from Wisconsin (Sch. 7) 5			
6 Tax and fee paid fuel sold to the U.S. Government (Sch. 8) 6			
7 SUBTOTAL (add lines 4, 5 and 6 in each column) 7			
8 GALLONS SUBJECT TO THE PETROLEUM INSPECTION FEE (line 3 less line 7) 8			
9 Tax and fee paid gasoline sold exempt for off-road use (Sch. 10A) 9			
10 Tax and fee paid gasoline sold exempt to aviation fuel dealers (Sch. 10B) 10			
11 Tax and fee paid fuel sold exempt for urban mass transit (Sch. 10C) 11			
12 Tax and fee paid fuel sales representing uncollectible fuel taxes (Sch. 10E) 12			
13 Tax and fee paid undyed diesel fuel sold exempt for trains (Sch. 10G) 13			
14 Tax and fee paid undyed diesel fuel sold exempt for heating oil (Sch. 10H) 14			
15 Tax and fee paid fuel sold exempt to Native Americans (Sch. 10T) 15			
16 SUBTOTAL (add lines 9 through 15) 16			
17 GALLONS SUBJECT TO THE MOTOR VEHICLE FUEL TAX (line 8 less line 16) . . 17			
Summary of Motor Vehicle Fuel Tax	Gasoline	Undyed Diesel	Other Fuels
18 Enter gallons from line 17 above (columns 1 and 2) 18			
19 LESS GAS ALLOWANCE (line 18, column 1 x .0135) 19			
20 Subtotal (line 18 less line 19 in each column) 20			
21 TOTAL GALLONS SUBJECT TO FUEL TAX (add columns 1, 2, and 3 on line 20) . 21			
22 Wisconsin fuel tax rate per gallon 22	x .309		
23 MOTOR VEHICLE FUEL TAX DUE (multiply line 21 by rate on line 22) 23	\$		
Summary of Petroleum Inspection Fee	Gasoline	Undyed Diesel	Other Fuels
24 Enter gallons from line 8 above (columns 1, 2, and 3) 24			
25 TOTAL GALLONS SUBJECT TO THE FEE (add columns 1, 2, and 3 on line 24) . . 25			
26 Petroleum inspection fee per gallon 26	x .02		
27 PETROLEUM INSPECTION FEE DUE (multiply line 25 by rate on line 26) 27	\$		
28 TOTAL TAX AND PETROLEUM INSPECTION FEE DUE (add lines 23 and 27) 28	\$		
29 Late filing fee 29	\$		
30 Interest - If paid late, add interest at the rate of 1.5% per month (.0005/day) 30	\$		
31 TOTAL DUE (add lines 28, 29, and 30) 31	\$		
Fuel Disbursements Not Subject to Motor Vehicle Fuel Tax or Petroleum Inspection Fee	Gasoline	Undyed Diesel	Other Fuels
32 Fuel originating from Wisconsin IRS Registered Terminals (Sch. TD) exported out of state 32			

Section 3: Carrier Report

NO ACTIVITY

Fuel Transported (Sch PD)	Column 1	Column 2	Column 3
	Gasoline	Undyed Diesel	Other Fuels
1 Enter total product transported in Gross Gallons			
2 Enter total product transported in Net Gallons			

Section 4: Terminal Operators Report

NO ACTIVITY

Fuel Transported in Net Gallons	Column 1	Column 2	Column 3
	Gasoline	Undyed Diesel	Other Fuels
1 Fuel delivered to IRS Registered Terminals (Sch. TR).			
2 Fuel originating from IRS Registered Terminals (Sch. TD)			

Section 5: Terminal Ending Inventory

Column 1	Column 2	Column 3	Column 4
IRS Terminal Code	Product Code	Date	EOM Inventory (net gallons)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

DECLARATION: I declare under penalties of law that the above information is true, correct, and complete to the best of my knowledge and belief.

Signature	Contact Person (please print clearly)	Telephone Number ()	Date
-----------	---------------------------------------	------------------------------	------