

# MF-017 INSTRUCTIONS - WISCONSIN BLENDER'S FUEL REPORT

## WHO MUST FILE THIS REPORT

This report must be filed by persons who sell or use any untaxed product that is not a motor vehicle fuel to power a licensed motor vehicle (for example, kerosene, biodiesel, waste oil, heavy oil, naphthas, or solvents). This includes untaxed products that are placed directly into the supply tank of a licensed motor vehicle or blended with taxable undyed diesel fuel or gasoline.

## RATES

- The motor vehicle fuel tax rate is 30.9¢ per gallon.
- The petroleum inspection fee is 2¢ per gallon for biodiesel.

## FILING METHOD

Form MF-017 must be filed electronically through *My Tax Account* (MTA).

## DUE DATE

This report and any tax and fee are due on or before the 15th day of the month following the month in which the untaxed kerosene, biodiesel, or other product(s), are used for taxable purposes. For example, if kerosene is placed into a licensed motor vehicle in October, the tax on the kerosene and this report are due on or before November 15. If kerosene is blended with a taxed motor vehicle fuel, the tax and report are due 15 days after the close of the month in which the blending takes place.

## LATE-FILED RETURNS

Returns which are not timely filed are subject to:

1. A mandatory \$10 late-filing fee.
2. Interest on tax due at the rate of 1.5% per month calculated from the due date of the return until paid.
3. A penalty of 5% of the tax due for each month, or partial month, the tax is unpaid (not to exceed 25% of the tax due).

## PAYMENT

- Permittees with annual aviation fuel tax liabilities of \$1,000 or more are required to pay by Electronic Funds Transfer (EFT).
- Payments must be submitted according to the instructions in our Electronic Funds Transfer Guide.
- Information about EFT can be obtained online at [revenue.wi.gov/eserv/eftgen.html](http://revenue.wi.gov/eserv/eftgen.html).
- If paying by check, make checks payable to: Wisconsin Department of Revenue. Write your general aviation fuel license number on your check or money order.

## AMENDED RETURNS

If filing an amended return, file a true, corrected and complete return, including all previously reported unchanged transactions. Do not file a return that only reports the changes.

## NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify the department in writing when your business undergoes any change to its name, address, or ownership.

## PERMIT CANCELLATION

If you discontinued or sold this business during the month, check the permit cancellation box and note the effective date of cancellation. If you sold your business, provide the name and address of the buyer. You must file a return for the month during which you cease business and report Wisconsin transactions through the end of that period.

Permits are not transferable and must be returned to the department for cancellation. Attach the cancelled permit to your final return.

## RECORDS

Keep a complete copy of this return and all records used in preparing the return for a minimum of four years. The records must be kept in a place and manner easily accessible for review by department representatives.

## ASSISTANCE

You can access the department's web site 24 hours a day, 7 days a week, at [revenue.wi.gov](http://revenue.wi.gov). From this web site, you can:

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

Physical Address  
2135 Rimrock Road  
Madison WI 53713

Mailing Address  
Excise Tax Unit  
Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900

Phone: (608) 266-6701  
Fax: (608) 264-7049  
E-mail: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

# MF-017: Wisconsin Blender's Fuel Report

<b>Use BLACK INK Only</b>		Month Covered (MM DD YYYY)
Legal Name		Tax Account Number
Business Name (DBA)		FEIN / SSN
Mailing Address		
City	State	Zip Code

- Cancel my permit effective     /    /      
(MM DD YYYY)
- Check if address, name, or entity change
- Check if this is an **amended** return
- Check if correspondence is included

<b>NO COMMAS</b>			
<b>Computation of Fuel Tax Due</b>	<b>Kerosene</b>	<b>Biodiesel</b>	<b>Other Products</b>
1. Total taxable sales .....			
2. Total taxable own use .....			
3. Total taxable gallons (add lines 1 and 2 in each column) .....			
<b>Summary of Motor Vehicle Fuel Tax</b>			
4. TOTAL GALLONS SUBJECT TO TAX (add line 3, columns 1, 2, and 3) .....			
5. Motor Vehicle Fuel Tax Rate Per Gallon .....			<b>.309</b>
6. Motor Vehicle fuel Tax Due (line 4 multiplied by line 5) .....			
<b>Summary of Petroleum Inspection Fee</b>			
7. Enter the total taxable biodiesel gallons from line 3, Column 2, above .....			
8. Total gallons of non-taxable biodiesel used, blended, or sold for non-highway use in mobile machinery and equipment not included above .....			
9. TOTAL GALLONS SUBJECT TO FEE (add lines 7 and 8) .....			
10. Petroleum Inspection Fee per Gallon .....			<b>.02</b>
11. Petroleum Inspection Fee due (multiply line 9 by 10) .....			
12. <b>Total Tax and Fee due (add lines 6 and 11) .....</b>			

**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 (print clearly)	Telephone Number (      )	Date
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