

Fuel Backup Tax Return**General Information**

Report fuels for which Louisiana fuel tax and/or inspection fee have not been charged or paid. In addition, report fuel for which a fuel tax exemption or refund was previously allowed and the fuel was subsequently used for a taxable purpose. This would include, but not be limited to, the following types of transactions:

1. Dyed diesel fuel and dyed kerosene delivered to an intra-city bus company and applicable school buses;
2. Gallons of fuel which were exported and then diverted into Louisiana by other than a licensee;
3. Gallons of fuel that were imported by other than a licensee without Louisiana tax or fees paid.

The return and payment are due on or before the 20th day of the month following the period covered and becomes delinquent on the first day following the due date. If the due date falls on a weekend or legal holiday, the return and payment are due the next business day and becomes delinquent the first day thereafter.

Instructions

Report fuels as defined in Louisiana Revised Statutes 47:818.2 in the appropriate columns. Please enter whole gallon and dollar amounts.

- Line 1 In the respective columns, enter the number of net gallons of fuels as defined on which the fuel tax was not previously paid that was used for a taxable purpose.
- Line 2 In the respective columns, enter the number of net gallons of fuel for which an exemption or refund was previously allowed that was subsequently used for a taxable purpose.
- Line 3 Add Line 1 and Line 2 and enter the sum in the respective columns.
- Line 4 In the respective columns, multiply the gallons on Line 3 by the tax rate of \$.20 per gallon.
- Line 5 In the respective columns, enter the number of net gallons of fuel for which an exemption or refund was previously allowed that was subsequently used for a purpose subject to the fee.
- Line 6 In the respective columns, multiply the gallons on Line 5 by the fee of \$.00125 per gallon.
- Line 7 In the respective columns, add Line 4 and Line 6 and enter the sum.
- Line 8 Add the amounts in Columns A through E, Line 7 and enter the total.
- Line 9 If the return is being filed late, calculate the penalty at the rate of 5% of the total amount due for each 30 days, or fraction thereof, from the due date to the date the return is filed, not to exceed 25% in the aggregate.
- Line 10 If the tax is not paid by the 20th day of the month following the reporting period, interest will accrue at the rate determined in accordance with R.S. 47:1601. The current rate schedule (R-1111) is available on the Department's website at www.revenue.louisiana.gov.
- Line 11 For the total amount due, add Line 8, Line 9, and Line 10 and enter the total.

Attach an explanation detailing the circumstances resulting in the taxability of the fuel.

