



Controller *John Chiang*

California State Controller's Office

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Gasoline Tax Refund

The Tax Administration Section administers the gasoline tax refund program for the State Controller's Office (SCO). The section processes refund claims for state gasoline tax that was paid for exported gasoline or gasoline used for off-highway or para-transit purposes. Refund claims may be submitted by individuals and business entities, including farmers, exporters, utilities, golf courses, and others. Use the claim form (SCGR-1) and the appropriate schedules shown below to request a refund of state gasoline tax. Please contact our staff in the Gas Tax Refund Section if you have any questions.

NEW!

The State of California requires that all payees of the State have a current "Payee Data Record" STD. 204 Form on file. This form is required in order to be eligible for a gas tax refund and should be on file with the State Controller's Office prior to claim submission. The STD. 204 Form will be kept on file to facilitate payment of refunds. Please sign, date, and complete all fields or boxes within items one (1) through five (5) of the form. You can obtain the form at www.documents.dgs.ca.gov . Please fax or mail your completed form to:

↳ copy of form attached

State Controller's Office
Departmental Accounting Office
300 Capitol Mall, Suite 1500
Sacramento, CA 95814
Fax: (916) 327-1259

Excise Tax Rates

Due to changes in the governing statutes, claims for gasoline will be refunded at the following rates. Additionally, each new fiscal year the Board of Equalization may adjust the rate of the motor vehicle fuel excise tax. Para-transit claims will continue to be refunded at a rate of \$0.06 cents per gallon.

Period	Rate per gallon
Prior to 7/1/10	0.18
From 7/1/10 to 6/30/11	0.353
From 7/1/11 to 6/30/12	0.357
From 7/1/12 to 6/30/13	0.36
From 7/1/13 to 6/30/14	0.395
From 7/1/14 to 6/30/15	0.36

Forms	Instructions
Gasoline Tax Refund Claim, Form SCGR-1	Instructions for Form SCGR-1
Schedule A - Invoice Summary	Instructions for Schedule A
Schedule B - Vehicles & Other Types of Equipment	Instructions for Schedule B

} Copies attached

Forms	Instructions
Schedule C - Farm Use - Crops and Related Acreage	Instructions for Schedule C
Schedule D - Inventory Reconciliation	Instructions for Schedule D

} copies attached

Please read the instructions carefully before preparing the forms or schedules

- ➔ [Gas Tax Refund General FAQ](#)
- ➔ [Gas Tax Refund Filing a Claim FAQ](#)

For more information about the Gas Tax Refund process or claims, you may e-mail, write, or fax our office.

Send SCGR-1 claim and supporting documents to:
State Controller's Office
Tax Administration Section
P.O. Box 942850
Sacramento, CA 94250-5880

Contact information:
Fax: (916) 327-7116
E-mail: gtr@sco.ca.gov

Public Web site: www.sco.ca.gov

California Motor Vehicle Fuel Tax Law

For further details and specific eligibility requirements, refer to the [California Motor Vehicle Fuel Tax Law](#), Part 2 of Division 2, in the Revenue and Taxation Code

Diesel Fuel Tax Refund

For information concerning a refund of diesel fuel tax paid to the State of California, contact the Board of Equalization at (916) 323-9462; or visit its Web site at <http://www.boe.ca.gov/>.

[Privacy Policy](#) | [Accessibility Policy](#)
California State Controller's Office, Controller John Chiang

(Required when re
STD. 204 (Rev. 6-2003)

1	INSTRUCTIONS: Complete all information on this form. Sign, date, and return to the State agency (department/office) address shown at the bottom of this page. Prompt return of this fully completed form will prevent delays when processing payments. Information provided in this form will be used by State agencies to prepare Information Returns (1099). See reverse side for more information and Privacy Statement. NOTE: Governmental entities, federal, State, and local (including school districts), are not required to submit this form.		
2	PAYEE'S LEGAL BUSINESS NAME (Type or Print) _____ <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> SOLE PROPRIETOR – ENTER NAME AS SHOWN ON SSN (Last, First, M.I.) _____ </div> <div style="width: 35%;"> E-MAIL ADDRESS _____ </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> MAILING ADDRESS _____ CITY, STATE, ZIP CODE _____ </div> <div style="width: 50%;"> BUSINESS ADDRESS _____ CITY, STATE, ZIP CODE _____ </div> </div>		
3	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> PAYEE ENTITY TYPE <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> ESTATE OR TRUST <input type="checkbox"/> INDIVIDUAL OR SOLE PROPRIETOR </div> <div style="width: 45%;"> CORPORATION: <input type="checkbox"/> MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.) <input type="checkbox"/> LEGAL (e.g., attorney services) <input type="checkbox"/> EXEMPT (nonprofit) <input type="checkbox"/> ALL OTHERS _____ <input type="checkbox"/> ENTER SOCIAL SECURITY NUMBER: _____ <small>(SSN required by authority of California Revenue and Tax Code Section 18646)</small> </div> </div>	NOTE: Payment will not be processed without an accompanying taxpayer I.D. number.	
4	PAYEE RESIDENCY STATUS <input type="checkbox"/> California resident - Qualified to do business in California or maintains a permanent place of business in California. <input type="checkbox"/> California nonresident (see reverse side) - Payments to nonresidents for services may be subject to State income tax withholding. <input type="checkbox"/> No services performed in California. <input type="checkbox"/> Copy of Franchise Tax Board waiver of State withholding attached.		
5	<p style="text-align: center;">I hereby certify under penalty of perjury that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the State agency below.</p> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 65%;"> AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print) _____ </div> <div style="width: 30%;"> TITLE _____ </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> SIGNATURE _____ </div> <div style="width: 20%;"> DATE _____ </div> <div style="width: 40%;"> TELEPHONE _____ () </div> </div>		
6	Please return completed form to: Department/Office: _____ Unit/Section: _____ Mailing Address: _____ City/State/Zip: _____ Telephone: () _____ Fax: () _____ E-mail Address: _____		

PAYEE DATA RECORD

STD. 204 (Rev. 6-2003) (REVERSE)

1	<p><u>Requirement to Complete Payee Data Record, STD. 204</u></p> <p>A completed Payee Data Record, STD. 204, is required for payments to all non-governmental entities and will be kept on file at each State agency. Since each State agency with which you do business must have a separate STD. 204 on file, it is possible for a payee to receive this form from various State agencies.</p> <p>Payees who do not wish to complete the STD. 204 may elect to not do business with the State. If the payee does not complete the STD. 204 and the required payee data is not otherwise provided, payment may be reduced for federal backup withholding and nonresident State income tax withholding. Amounts reported on Information Returns (1099) are in accordance with the Internal Revenue Code and the California Revenue and Taxation Code.</p>
2	<p>Enter the payee's legal business name. Sole proprietorships must also include the owner's full name. An individual must list his/her full name. The mailing address should be the address at which the payee chooses to receive correspondence. Do not enter payment address or lock box information here.</p>
3	<p>Check the box that corresponds to the payee business type. Check only one box. Corporations must check the box that identifies the type of corporation. The State of California requires that all parties entering into business transactions that may lead to payment(s) from the State provide their Taxpayer Identification Number (TIN). The TIN is required by the California Revenue and Taxation Code Section 18646 to facilitate tax compliance enforcement activities and the preparation of Form 1099 and other information returns as required by the Internal Revenue Code Section 6109(a).</p> <p>The TIN for individuals and sole proprietorships is the Social Security Number (SSN). Only partnerships, estates, trusts, and corporations will enter their Federal Employer Identification Number (FEIN).</p>
4	<p><u>Are you a California resident or nonresident?</u></p> <p>A corporation will be defined as a "resident" if it has a permanent place of business in California or is qualified through the Secretary of State to do business in California.</p> <p>A partnership is considered a resident partnership if it has a permanent place of business in California. An estate is a resident if the decedent was a California resident at time of death. A trust is a resident if at least one trustee is a California resident.</p> <p>For individuals and sole proprietors, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose and any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose that will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.</p> <p>Payments to all nonresidents may be subject to withholding. Nonresident payees performing services in California or receiving rent, lease, or royalty payments from property (real or personal) located in California will have 7% of their total payments withheld for State income taxes. However, no withholding is required if total payments to the payee are \$1,500 or less for the calendar year.</p> <p>For information on Nonresident Withholding, contact the Franchise Tax Board at the numbers listed below: Withholding Services and Compliance Section: 1-888-792-4900 E-mail address: wscs.gen@ftb.ca.gov For hearing impaired with TDD, call: 1-800-822-6268 Website: www.ftb.ca.gov</p>
5	<p>Provide the name, title, signature, and telephone number of the individual completing this form. Provide the date the form was completed.</p>
6	<p>This section must be completed by the State agency requesting the STD. 204.</p>
	<p><u>Privacy Statement</u></p> <p>Section 7(b) of the Privacy Act of 1974 (Public Law 93-579) requires that any federal, State, or local governmental agency, which requests an individual to disclose their social security account number, shall inform that individual whether that disclosure is mandatory or voluntary, by which statutory or other authority such number is solicited, and what uses will be made of it.</p> <p>It is mandatory to furnish the information requested. Federal law requires that payment for which the requested information is not provided is subject to federal backup withholding and State law imposes noncompliance penalties of up to \$20,000.</p> <p>You have the right to access records containing your personal information, such as your SSN. To exercise that right, please contact the business services unit or the accounts payable unit of the State agency(ies) with which you transact that business.</p> <p>All questions should be referred to the requesting State agency listed on the bottom front of this form.</p>

GASOLINE TAX REFUND CLAIM

State of California

Reset

Print

Send completed forms to:
California State Controller
Tax Administration Section
P.O. Box 942850
Sacramento, CA 94250-5880

Contact Information:
Fax: (916) 327-7116
E-mail: gtr@sco.ca.gov
Public Website: www.sco.ca.gov

For SCO Use Only

Claim No./Received Date

STD. 204 Form on File ☐ First-Time Claimant ☐ Renewal Claimant ☐ Address Change ☐ SCO Account No. _____

1. Name of Claimant _____ Federal Tax ID No. _____
2. Mailing Address _____
Street Address _____ City _____ State _____ Zip _____
3. Location of Operation _____
Street Address _____ City _____ State _____ Zip _____
4. Contact Information (_____) (_____) _____
Telephone Number - include area code Fax Number - include area code E-mail Address _____
5. Calendar Year _____ Filing Period: (See instructions) From _____ To _____

READ INSTRUCTIONS BEFORE PREPARING CLAIM – Type or Print Clearly

REFUNDABLE GALLONS / AMOUNT CLAIMED (Round to Whole Gallons)

GALLONS

DOLLARS

Refer to www.sco.ca.gov for the current rate, or \$0.06 if Paratransit

6. FUEL PURCHASED (Enter total from Schedule A).....
(If the inventory method is used, enter the amount from Schedule D, Line 12) _____
7a. REFUNDABLE FUEL (Purchased prior to July 1st) x _____ = \$ _____
(If the inventory method is used, enter the amount from Schedule D, Line 10) (enter gasoline portion only)
7b. REFUNDABLE FUEL (Purchased on or after July 1st)..... x _____ = \$ _____
(If the inventory method is used, enter the amount from Schedule D, Line 10) (enter gasoline portion only)
8. NON-REFUNDABLE FUEL (Subtract lines 7a and 7b from line 6)
(enter ethanol portion only)
9. REFUND CLAIMED (If greater than \$500, complete Schedule B / C - Not Exporters)..... \$ _____

USAGE INFORMATION

10. Type of Operation:
☐ Blended Fuel: ☐ Highway Use ☐ Off-Highway Use
☐ Export to other State/Country _____
☐ Public Transportation/Paratransit – Contract Expires _____
☐ Vessel – Usage: ☐ Beyond 3 Mile Limit ☐ Private Property
☐ Farm – No. of acres _____ ☐ Other – Describe _____ (Attach additional page if needed)
11. Vehicles/Equipment: No. of Licensed Vehicles _____ No. of Unlicensed Vehicles _____ No. of Other Equipment _____
12. Method(s) Used to Determine Refundable Gallons: ☐ Specific ☐ Percentage
☐ Other – Describe _____ (Attach additional page if needed)

CERTIFICATION: Under penalty of perjury, I hereby certify that I have full knowledge of this claim, that the fuel was purchased and taxed in California on the dates and in the amounts shown; that the fuel has been used in the manner indicated; that I am entitled to a refund based upon certain use of the fuel in accordance with California law, especially Part 2, Division 2, of the Revenue and Taxation Code. No refund has been requested for the gallons claimed prior to this date. All supporting documents will be maintained for a period of not less than four (4) years from the date of refund issuance.

Claimant's Signature **X** _____ Title _____ Date _____
Claimant's Name _____ Phone (_____) _____
(Please print clearly)
Preparer's Name _____ Title _____ Phone (_____) _____
(If different, please print clearly)

For SCO Use Only

County		SCO Date	Date	Desk Audit Exception
Industry		Desk Audit	By _____ Date _____	
Rates		Sent for Field Audit	To _____ Date _____	

INSTRUCTIONS FOR FORM SCGR-1
(Gasoline Tax Refund Claim)
(Rev. June 2014)

Refundable Gasoline Tax:

California law authorizes a refund of the state gasoline tax paid when the purchaser uses the gasoline for purposes other than operating motor vehicles upon the public highways of the state (with certain exceptions) or for other refundable purposes. Examples of other refundable purposes include:

- Gasoline used in the operation of farming or other equipment on private property.
- Gasoline exported from California.
 - Gasoline used in propelling passenger-carrying vehicles for public para-transit purposes.

For further details and specific eligibility requirements, refer to the *California Motor Vehicle Fuel License Tax Law*, Revenue and Taxation Code, Part 2 of Division 2.

NOTE: Claims for refund must be filed within three (3) years from the date that gasoline was purchased.

To claim a refund, complete Form SCGR-1, Gasoline Tax Refund Claim

Form SCGR-1 – Line Item Instructions

Check the applicable boxes:

- STD. 204 Form on file – Check box if STD. 204 Form is on file with SCO. If not, you can obtain the form at www.documents.dgs.ca.gov. Please complete the STD. 204 Form separately and submit it to the State Controller's Office, Departmental Accounting Office, 300 Capitol Mall, Suite 1500, Sacramento, CA 95814.

Do not submit the SCGR-1 claim form and supporting documents to the above address. Please submit the SCGR-1 claim form and supporting documents to the address shown on the SCGR-1 claim form.

- First-Time Claimant – Check box if this is your first time filing for refund.
- Renewal claimants – enter the SCO account number if known.
- Address Change – Check box if mailing address has changed.

- Line 1 Enter the claimant's complete name and dba (doing business as), if applicable, and the federal tax identification number.
- Line 2 Enter the complete mailing address and check the box above if address has changed since the last claim.
- Line 3 Enter the street address for the operation location if it's different from the mailing address.
- Line 4 Enter a daytime telephone number, fax number, and e-mail address (if available).
- Line 5 Calendar Year: Enter a calendar year. Claims are filed for a calendar year, except:
If, at the end of one of the first three-calendar quarters, the claimed refund exceeds \$750, the claim may be filed for the quarterly period(s), or
If the refund is for exported fuel, the claim may be filed at any time.
Filing Period: Enter the exact period for which you are filing a claim.
- Line 6 Enter the total number of gallons purchased and received from Schedule A, Invoice Summary. Exception – If an inventory basis is used, enter the amount from Schedule D, Line 12.
- Line 7 Enter the refundable gallons purchased prior to July 1st in the "gallons" field for 7a, and the refundable
(a & b) gallons purchased on or after July 1st in the field for 7b, then enter the applicable rates (refer to www.sco.ca.gov for the current rates) and multiply the rate by the refundable gallons and enter the amount in the "dollar" fields. Exception: If an inventory basis is used, enter the amount from Schedule D, Line 10.
Note: As the rate of refund may change every July 1st, you must multiply line 7a by the rate for the period of January through June and 7b by the rate for July through December (Paratransit operations, use \$0.06).
- Line 8 Subtract lines 7a and 7b from line 6 and enter the result on line 8.
- Line 9 Add the totals for 7a and 7b together and enter the result on line 9. If this amount is greater than \$500, complete Schedule B; for a farm operation, complete Schedule C.
- Line 10 Check the box that describes the type of operation that used "refundable fuel." If the operation is not listed, check the "Other" box and enter a description of the type of operation. For instance: Construction, Commercial Boat, Pleasure Boat, Timber, or Private Road.

INSTRUCTIONS FOR FORM SCGR-1

(Gasoline Tax Refund Claim)

(Rev. June 2014)

- Line 11 Check the "Specific" box if the number of refundable gallons is specifically identified and documented. Check the "Percentage" box when the number of gallons claimed is determined based on a percentage of the total purchases; in the space provided, explain how the percentage was derived. If neither is applicable, explain the method used to calculate the refundable gallons.
- Line 12 Enter the number of licensed and unlicensed vehicles and other equipment used in the consumption of gasoline.

CERTIFICATION: Claimants must sign with an original signature under penalty of perjury.

PENALTY FOR FALSE CLAIM

Any person who willfully makes or subscribes to a claim for refund under this article which he or she does not believe to be true and correct as to every material matter, shall be guilty of a felony, and upon conviction thereof shall be subject to the penalties prescribed for perjury by California law.

RECORDS: Original purchase invoices and usage logs or any other evidence supporting the claim must be kept for four (4) years from the date of refund issuance.

- The Controller may, upon demand, examine the books and records of the claimant.
- The claim shall be denied if the claimant fails to produce the books or records that the Controller requests.

Reset

INVOICE SUMMARY

Gasoline Tax Refund Claim (NO Diesel)
(Attach this schedule to Form SCGR-1)
(See Instructions)

Print

State of California

Claimant Name: _____

SCO Account No _____

Calendar Year: _____

Filing Period: (See Instructions) From _____ To _____

	Seller's Name	Purchase Location (City/CALIFORNIA)	Purchase Period		Gallons Purchased (Gasoline Only) (Line 6, SCGR-1)
			Date From	Date To	
	Example: ABC Gas Station	Sacramento, CA	January 1, 2010	June 30, 2010	300
	Example: ABC Gas Station	Sacramento, CA	July 1, 2010	December 31, 2010	500
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
TOTAL - THIS PAGE				TOTAL GALLONS	
TOTAL - ALL PAGES				TOTAL GALLONS	

RETAIN ORIGINAL INVOICES AND ALL OTHER SUPPORTING EVIDENCE CONCERNING THIS CLAIM FOR FOUR (4) YEARS FROM REFUND ISSUANCE.

INSTRUCTIONS FOR FORM SCGR-1
(Gasoline Tax Refund Claim)
(Rev. June 2010)

SCHEDULE A – Invoice Summary – To be completed by all claimants

All claimants must complete Schedule A to summarize gasoline purchased during the claim period. A separate line should be used to summarize all gasoline purchased from a specific location or from various locations affiliated with the same oil company within a specific city. For instance: All purchases from ABC in the City of Sacramento would be totaled and reported on one line (see the example). If more space is needed, make photocopies of this form and attach them to the claim.

When completing schedule A, you must report each refundable rate on a separate line as in the example. For instance, gallons purchased January 1, 2010 through June 30, 2010 at \$0.18 must be reported on a separate line from gallons purchased on or after July 1, 2010 at the \$0.353 rate.

- Seller's Name – Enter the gas station name or the affiliated oil company (if purchases were made from multiple locations within the city).
- Purchase Location – Enter the name of the California city or other location where gasoline was purchased.
- Purchase Period – Enter the dates of the first and the last purchase at each location within the claim period. Fuel purchased between January 1st and June 30th should be reported separately from fuel purchased on or after July 1st as these are refunded at different rates.
- Gallons Purchased – Enter the total number of gallons purchased for each location. Fuel purchased between January 1st and June 30th should be reported separately from fuel purchased on or after July 1st as these are refunded at different rates.
- Total This Page – Add the number of gallons purchased from all locations and enter the total for each page.
- Total All Pages – Add the total gallons from each Page Total and enter that amount on the last page.
- Complete the page numbering at the bottom of the form. For instance: Page 1 of 3.

Reset

EQUIPMENT AND FARM USE
Gasoline Tax Refund Claim (No Diesel)
For All Claims Exceeding \$500
(Attach this schedule to Form SCGR-1)

Print

State of California

Claimant Name: _____

SCO Account No _____

Calendar Year: _____ Filing Period: (See instructions) From _____ To _____

Schedule B — Vehicles & Other Types of Equipment Using Gasoline Qualifying for Refund

(To be completed by all claimants if refund claimed on Line 9 of Form SCGR-1 exceeds \$500. Attach additional schedule(s) if necessary.)
(Round to Whole Gallons)

	EQUIPMENT TYPE	# of VEHICLES/EQUIP MENT	REFUNDABLE FUEL USED	NON- REFUNDABLE FUEL
1	Licensed Autos			
2	Licensed Trucks			
3	Unlicensed Motor Vehicles			
4	Tractors			
	List any other type(s) of equipment below:			
5				
6				
7				
8				
9				
10				
11				
12				

Schedule C — Farm Use — Crops and Related Acreage

(To be completed for all farm operations if refund claimed on Line 9 of Form SCGR-1 exceeds \$500. Attach additional schedule(s) if necessary.)

	Crop	Acres		Crop	Acres
1			8		
2			9		
3			10		
4			11		
5			12		
6			13		
7			14		

SCHEDULE B – Vehicles & Other Types of Equipment Using Gasoline Qualifying for Refund

Complete Schedule B only if the refund amount (from line 9, Form SCGR-1) exceeds \$500.

The information requested concerns only vehicles or equipment used in refundable operations. For each “type” of vehicle or other equipment used in refundable operations:

- Enter the number of vehicles or equipment used in refundable operations.
- Enter the total number of gasoline gallons used for all purposes.
- Enter the number of refundable gallons claimed for refund.
- List other equipment types as needed, beginning on Line 5. For example: Power Take-off Equipment.

INSTRUCTIONS FOR FORM SCGR-1

(Gasoline Tax Refund Claim)

(Rev. Nov 2004)

SCHEDULE C – Farm Use – Crops and Related Acreage

Complete Schedule C only if the refund amount (from line 9, Form SCGR-1) exceeds \$500.

- Enter the name of each crop grown and the number of acres utilized for each.
- Complete the page numbering at the bottom of the form. For instance: Page 1 of 3.
- Attach additional schedules, if necessary to include all crops.

INVENTORY RECONCILIATION
Gasoline Tax Refund Claim
(Attach this schedule to Form SCGR-1 when using an inventory method)

State of California

Claimant Name: _____
SCO Account No _____

Filing Period: Calendar Year _____ Other: (See instructions) From _____ To _____

GASOLINE AVAILABLE	GALLONS	GALLONS
1. Opening inventory <u>Enter Date</u>	_____	_____
2. Gasoline purchases (from Schedule A total)	_____	_____
3. Add lines 1 and 2	_____	_____

4. Gallons used in refundable operations	_____
5. Gallons used in non-refundable operations	_____
6. Closing inventory <u>Enter Date</u>	_____
7. Add lines 4 through 6	_____

INVENTORY – LOSS OR GAIN

8. Inventory loss. Subtract line 7 from line 3. If line 7 is more than line 3, enter -0- _____
9. Inventory gain. Subtract line 3 from line 7. If line 3 is more than line 7, enter -0- _____

INVENTORY RECONCILIATION

10. Refundable fuel. Subtract line 9 from line 4. **Enter on Line 7, SCGR-1**
If less than zero, enter -0-. No refund is due for this period.
11. Non-refundable fuel. Add lines 5 and 8 _____
12. Total gallons. Add lines 10 and 11. **Enter on Line 6, SCGR-1** _____

Explain inventory losses or gains:

INSTRUCTIONS FOR FORM SCGR-1

(Gasoline Tax Refund Claim)

(Rev. Nov 2004)

SCHEDULE D – Inventory Reconciliation – Complete only if using an inventory method

Only gasoline used during a claim period may qualify for a tax refund. Claimants must complete Schedule D when gasoline is inventoried and the claim is filed on an inventory basis. An inventory method may be used when fuel purchased in one calendar year (or filing period) is not utilized in a refundable manner until a subsequent calendar year (or filing period). Use of the inventory method presumes that there is storage capacity sufficient to store the gallons reported as inventory at the end of any period.

Gasoline Available :

- Line 1 Enter the number of gallons on hand at the end of the prior period and the corresponding date. Enter zero if the beginning inventory cannot be determined or if this is the first period using an inventory method.
- Line 2 Enter the total gallons purchased during the claim period (from Schedule A, Total – All Pages).
- Line 3 Enter the sum of lines 1 and 2.

Gasoline Used:

- Line 4. Enter the number of gasoline gallons used in refundable operations.
- Line 5. Enter the number of gasoline gallons used in non-refundable operations.
- Line 6. Enter the number of gallons stored as inventory at the end of the period and the corresponding date.
- Line 7. Enter the sum of lines 4 through 6.

Inventory – Loss or Gain :

- Line 8. Loss: If line 3 exceeds line 7, enter the difference on line 8. If line 3 is less than line 7, enter -0-.
- Line 9. Gain: If line 7 exceeds line 3, enter the difference on line 9. If line 7 is less than line 3, enter -0-.
- An explanation of the inventory loss or gain should be described in the space provided at the bottom of the page.

Inventory Reconciliation:

- Line 10. Refundable fuel from line 4 is reduced by any gain on line 9. Enter the result here and on Form SCGR-1, line 7.
- Line 11. Non-refundable fuel from line 5 is increased by any loss on line 8.
- Line 12. The Total Gallons amount is the sum of line 10 and line 11. Enter this amount on Form SCGR-1, line 6.