

GENERAL INFORMATION

Every licensed supplier shall on or before the 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.

Please note that all original and amended returns must be submitted electronically. All original payments must be submitted by electronic funds transfer (EFT).

Arkansas Tax Code Annotated 26-18-506(b) requires every 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 (A):	Enter total dyed gallons purchased tax unpaid. Form R Schedule Type 2.
LINE 2 (A):	Enter total dyed gallons imported from another state. Form R Schedule Type 3.
LINE 3 (A):	Enter total dyed gallons received in Arkansas. Total lines 1 & 2.
LINE 4 (A):	Enter total dyed gallons sold out of state. Form D Schedule Type 7.
LINE 5 (A):	Enter total dyed gallons sold to first receivers. Form D Schedule Type 6.
LINE 6 (A):	Specific losses due to fire, leakage, spillage may be deducted when supported by a detailed form M.
LINE 7 (A):	Enter dyed fuel sold for non-highway use. Form D Schedule Type 10A.
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LINE 1 (B):	Enter total clear gallons purchased tax paid. Form R Schedule Type 1.
LINE 2 (B):	Enter total clear gallons received in Arkansas tax unpaid. Form R Schedule Type 2.
LINE 3 (B):	Enter total clear gallons imported from another state. Form R Schedule Type 3.
LINE 4 (B):	Enter total clear gallons received in Arkansas. Total lines 1B, 2B & 3B.
LINE 5 (B):	Enter total clear gallons sold out of state. Form D Schedule Type 7.
LINE 6 (B):	Enter total clear gallons sold to U S Government. Form D Schedule Type 8.
LINE 7 (B):	Enter total clear gallons purchased tax paid. Form R Schedule Type 1.
LINE 8 (B):	Enter total clear gallons sold to first receivers. Form D Schedule Type 6.
LINE 9 (B):	Specific losses due to fire, leakage, or spillage may be deducted when supported by a detailed form M.
LINE 10 (B):	Total exempt clear gallons. Lines 5B through 9B.
LINE 11:	Net taxable sales. Line 4B minus 10B.
LINE 12:	Arkansas Motor Fuel Tax due. Line 11 times the appropriate tax rate.
LINE 13:	Arkansas Motor Fuel Wholesale Tax due. Line 11 times the appropriate tax rate.
LINE 14:	Credit from prior month(s) over \$1.00.
LINE 15:	Total tax remitted or Credit Due