

## SPECIAL FUEL USER TAX RETURN INSTRUCTIONS

The Special User Return is a quarterly return used to report Maine excise tax due on motor fuels consumed in Maine. Two Common Examples of a Special Fuel User are:

- Blending blend and using your own fuel in a motor vehicle on Maine roads
- Using dyed diesel or other low energy fuels such as propane in a motor vehicle on Maine roads

If you operate a motor vehicle on Maine roads and have not paid Maine Excise tax on the fuel used, you need to file a Special Fuel User Return.

You should begin by filling in the account information at the top of the front page. The information entered in boxes 1-3 are fundamental to ensuring that the return can be processed properly.

- 1 Enter your Federal Identification Number or Social Security Number in this box. A Federal Identification Number should be used if you have one. Social Security Numbers should only be used for returns filed by individuals.
- 2 Enter the period begin and end dates in this box. The Special Fuel User return is filed quarterly. The return is due at the end of the following month. For 2006, the period and due dates are:

Period Begin Date	Period End Date	Due Date
January 1, 2006	March 31, 2006	April 30, 2006
April 1, 2006	June 30, 2006	July 31, 2006
July 1, 2006	October 31, 2006	November 30, 2006
November 1, 2006	December 31, 2006	January 31, 2007

- 4 Enter your name and address in this box. If you have filed a Special Fuel User (SFU) return previously and your name or address information has changed, complete the box to the right.

Record purchases of diesel, biodiesel, and propane in their individual columns in the table on the bottom of the return. Each type of fuel has a different excise tax rate. Biodiesel purchases prior to August 23, 2006 should be reported as regular diesel. Fuel containing at least 2% Biodiesel content purchased on or after August 23, 2006 is reported separately at a new tax rate in the Biodiesel column.

### The basic steps apply for each fuel type.

- Step 1: Enter the total quantity of fuel (in gallons) consumed on Maine roads during the quarter.
- Step 2: Enter the number of gallons on which Maine Excise Tax has already been paid.
- Step 3: Subtract Line 2 from Line 1 to get the number of gallons on which Maine Excise Tax has not been paid.
- Step 4: Multiply Line 3 by the tax rate on Line 4. Enter the result on Line 5.
- Step 5: Add the amounts in all three columns on Line 5. Enter the result on Line 6. This is the total amount of tax due.

Sign and date the form. Mail the completed form to Maine Revenue Services at PO Box 1064, Augusta, ME 04332-1064.

For questions or forms, contact Maine Revenue Services at (207) 624-9609 between the hours of 8:00AM and 5:00PM weekdays, except Holidays; Nex-Talk (TTY) 1-888-577-6690, or e-mail [fuel.tax@maine.gov](mailto:fuel.tax@maine.gov). Information is also available on the Maine Revenue Services website at: <http://www.state.me.us/revenue/fueltax>.

Last Revised: 06/21/06