



137790049

Mailing Address

Reporting Location

Business name					
Address			Address		
City	State	ZIP code	City	State	ZIP code

Section 9-305(B)(6) of the Tax-General Article, Annotated Code of Maryland requires all persons possessing tax-paid motor fuel for sale at the start of business on July 1, 2013 to compile and file an inventory of the motor fuel held at the close of business on the immediately preceding date and remit any additional motor fuel tax that is due on the motor fuel.

OFFICE USE ONLY	
Land No.	_____
Class Codes	_____
Area	_____

FEIN/SSN _____ Account # _____ Central Registration# (if available) _____

Section A

Computation Of Additional Motor Fuel Tax

	Product	(A) Gallons in Inventory		(B) Tax Increase		(C) Additional Tax Due
Gasoline (other than aviation gasoline)						
1.	Tax paid Gasoline		X	\$ 0.004	=	\$
2.	Tax paid Ethanol		X	\$ 0.004	=	\$
Special Fuel (other than clean-burning or turbine fuel)						
3.	Tax paid Diesel		X	\$ 0.004	=	\$
4.	Tax paid Kerosene		X	\$ 0.004	=	\$
Clean-burning Fuel (other than electricity)						
5.	Tax paid Propane		X	\$ 0.004	=	\$
6.	Tax paid CNG		X	\$ 0.004	=	\$
7.	Tax paid LNG		X	\$ 0.004	=	\$

- 8. Total additional tax due \$ _____
- 9. Total sales and use tax equivalent (from Section B, line 8) \$ _____
- 10. **TOTAL BALANCE DUE** by July 31, 2013 \$ _____

Processing Account Number 99504

Please Note: As of July 1, 2013 the new Maryland Motor Fuel Tax rate for gasoline (other than aviation gasoline) is **\$.27** per gallon; for aviation gasoline and turbine fuel, it is unchanged at **\$.07** per gallon; for special fuel (other than clean-burning or turbine fuel), it is **\$.2775** per gallon; and for clean-burning fuel (other than electricity), the tax rate is **\$.27** per gallon.

This return must be received by the Comptroller of Maryland on or before July 31, 2013. **DO NOT SEND CASH.** Make checks payable and mail to:

**COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
PO BOX 2191
ANNAPOLIS MARYLAND 21404-2191**
(Write account number or FEIN on check using blue or black ink.)



137790149

Section 9-306(G) of the Tax-General Article requires all persons possessing tax-paid motor fuel for sale at the start of business on July 1, 2013 to compile and file an inventory of the motor fuel held at the close of business on the immediately preceding date and remit any additional tax arising from an increase in the sales and use tax equivalent rate that is due on the motor fuel.

Business name _____

Account # _____

Section B

Computation of Additional Sales and Use Tax Equivalent

	Product	(A) Gallons in Inventory		(B) Tax Increase		(C) Additional Tax Due
Gasoline (other than aviation gasoline)						
1.	Tax paid Gasoline		X	\$ 0.031	=	\$
2.	Tax paid Ethanol		X	\$ 0.031	=	\$
Special Fuel (other than clean-burning or turbine fuel)						
3.	Tax paid Diesel		X	\$ 0.031	=	\$
4.	Tax paid Kerosene		X	\$ 0.031	=	\$
Clean-burning Fuel (other than electricity)						
5.	Tax paid Propane		X	\$ 0.031	=	\$
6.	Tax paid CNG		X	\$ 0.031	=	\$
7.	Tax paid LNG		X	\$ 0.031	=	\$

8. Total sales and use tax equivalent \$ _____

SIGNATURE AND VERIFICATION: I do solemnly declare, certify, and affirm under the penalties of perjury that the contents of this document (including any accompanying schedules and statements) are true, correct and complete to the best of my knowledge, information and belief.

Signature

Title

Date

Telephone Number

For more information:

Visit our Web site at www.marylandtaxes.com or call Taxpayer Service at 410-260-7980 in Central Maryland or 1-800-638-2937 from elsewhere. Send faxes to 410-974-3608. **Mail to:** Comptroller of Maryland, Revenue Administration Division, PO Box 2191, Annapolis, MD 21404-2191.

General Instructions**Overview**

The 2013 Session of the Maryland General Assembly enacted legislation raising the tax rate on motor fuel, effective July 1, based upon the growth of the 12-month average Consumer Price Index (CPI) as of April 30 of each year. In years where there is no growth in the CPI, there will be no increase in the motor fuel tax rate. The fuels impacted by this rate change are:

- Gasoline other than aviation gasoline
- Special fuel other than clean-burning fuel or turbine fuel
- Clean-burning fuel, except for electricity.

Specifically, this rate change covers: gasoline, ethanol, diesel, kerosene, propane, compressed natural gas (CNG), and liquid natural gas (LNG).

In addition, the General Assembly enacted a new Sales and Use Tax Equivalent tax based upon a percentage of the "average annual retail price" of regular unleaded motor fuel. As of June 1, 2013, the percentage rate used will be 1%.

In order to properly report and remit the additional taxes due on your motor fuel inventory, you will need to complete the enclosed Form 779, Maryland Inventory Tax Rate Adjustment – Motor Fuel Tax. Please read and complete the form fully before transferring or selling any motor fuel on July 1, 2013. A physical inventory is required of all tax-paid motor fuel held at the close of business on June 30, 2013.

Who must file this return?

Any person possessing Maryland tax-paid motor fuel for sale as of the start of business on July 1, 2013 must compile and file an inventory by submitting Form 779, and remit the tax due as calculated on this form.

When is this return due?

On or before July 31, 2013

Pursuant to Tax-General Article, Sections 9-305 and 9-306, this form and the additional tax due shall be properly filed and received by the Revenue Administration Division no later than July 31, 2013.

Specific Instructions

Enter your business name and current address and the address of your reporting location.

Use the spaces provided to enter your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), Motor Fuel Account Number and, if available, Central Registration Number.

Section A – Computation of Additional Motor Fuel Tax

Line

- 1-7. Enter the total gallons of product in your tax paid inventory as of close of business on June 30, 2013 in Column A. Multiply the gallons by \$0.004 and enter the result in Column C as Additional Tax Due.
8. Enter the total of lines 1 through 7 of Column C on line 8.

Stop here and **complete Section B on page 2 of Form 779**, then return to line 9 on page 1 of Form 779.

9. Enter the total amount from Column C, line 8 of Section B on line 9.
10. **Total Balance Due.** Add the amounts from line 8 and line 9 of Section A.

Section B – Computation of Additional Sales and Use Tax Equivalent

Line

- 1-7. Enter the total gallons of product in your tax paid inventory as of close of business on June 30, 2013 in Column A. Multiply the gallons by \$0.031 and enter the result in Column C as Additional Tax Due.
8. Enter the total of lines 1 through 7 of Column C on line 8. Also enter this amount on line 9 of Section A.

Make check payable to "Comptroller of Maryland" and mail to:

COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
PO BOX 2191
ANNAPOLIS MARYLAND 21404-2191

For more information:

www.marylandtaxes.com

Telephone: 410-260-7980, 1-800-638-2937