

MOTOR FUEL REFUND BULK FUEL INVENTORY/RECONCILIATION SCHEDULE

Purpose: Use this Schedule to record bulk fuel inventory/reconciliation.

Instructions: Follow the instructions on back of this Schedule. File and maintain completed Schedule for four years.

NAME AND ADDRESS INFORMATION				
NAME	ADDRESS	CITY	STATE	ZIP CODE

BULK FUEL TANK INFORMATION					
YEAR	BULK TANK #	TANK CAPACITY	FUEL TYPE	REFUND PERMIT #	REMARKS

BULK FUEL INVENTORY/RECONCILIATION INFORMATION								
(A) MONTHLY END DATE (mm/dd/yy)	(B) BEGINNING INVENTORY	(C) BULK FUEL PURCHASES	(D) AVAILABLE GALS (B + C)	DISBURSEMENTS			(H) TOTAL GALS DISBURSED (E + F + G)	(I) ENDING INVENTORY (D - H)
				(E) GALS USED IN HWY VEHICLES	(F) GALS USED IN NON/HIGHWAY VEHICLES	(G) GALS USED IN OFF ROAD EQUIPMENT		
TOTAL GALLONS								

K.A.R. 92-3-20 Refunds, books and records.

(a) Each person claiming a refund of motor fuel tax for non-highway usage shall substantiate the claim with adequate records. An officer, partner, or owner shall verify each return as to the accuracy of the information included on the return.

Fuel used shall be presumed to be for highway use unless it is accurately documented for non-highway use.

Prepare a separate Bulk Fuel Inventory/Reconciliation Schedule for each fuel type; **Maintain Schedule and fuel receipts for four years.**

Name and Address Information: Enter the Name, Address, City, State, and Zip Code.

Bulk Fuel Information: Year, Bulk Tank #, Tank Capacity, Fuel Type, and Refund Permit #.

Bulk Fuel Inventory/Reconciliation Information: Enter the Date (Column A), Enter Beginning Inventory (Column B), Enter Bulk Fuel Purchases (Column C), Enter Total Available Gallons (Column D by adding columns B & C together), Enter the gallons used in Highway Vehicles (Column E), Enter Gallons used in Non-Highway Vehicles (Column F), Enter Gallons used in Off Road Equipment (Column G), Enter Total Gallons Disbursed (Column H by adding columns E, F and G together), Enter the Ending Inventory (Column I by subtracting column H from column D)

Total Gallons: Enter the total gallons disbursed for Gallons used in Highway Vehicles, Gallons used in Non-Highway Vehicles, Gallons used in Off Road Equipment, and Total Gallons Disbursed.

Example:

BULK FUEL INVENTORY/RECONCILIATION INFORMATION								
				DISBURSEMENTS				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
MONTHLY END DATE (mm/dd/yy)	BEGINNING INVENTORY	BULK FUEL PURCHASES	AVAILABLE GALLONS (B + C)	GALLONS USED IN HIGHWAY VEHICLES	GALLONS USED IN NON/HIGHWAY VEHICLES	GALLONS USED IN OFF ROAD EQUIPMENT	TOTAL GALLONS DISBURSED (E + F + G)	ENDING INVENTORY (D - H)
01/31/09	2,788	5,000	7,788	6,259	725	0	6,984	804
02/28/09	804	5,000	5,804	3,000	700	300	4,000	1,804
03/31/09	1,804							
TOTAL GALLONS:				9,259	1,425	300	10,984	