

## Instructions for Form B&L: CLG Alternative Fuel Monthly Tax Return

### **RETURN AND SCHEDULE INSTRUCTIONS:**

Complete all schedules prior to completing the Alternative Fuel Monthly Tax Return.

The gasoline gallon equivalent (GGE) is 5.66 pounds of compressed natural gas or 126.67 cubic feet for one gallon of gasoline. The diesel gallon equivalent (DGE) is 6.059 pounds of liquefied natural gas for one gallon of diesel fuel.

Gallons should be reported in whole gallons.

### **Schedule 5 – Gallons of Alternative Fuels Sold by a Licensed Public Seller or Fleet Producer**

(Report gallons as monthly totals by station.)

Column 1, enter the station ID number.

Column 2, enter the number of gasoline gallon equivalent (GGE) of CNG Units Sold / Withdrawn.

Column 3, enter the number of diesel gallon equivalent (DGE) of LNG Units Sold / Withdrawn.

### **Schedules 8, 9, and 10 using Schedule AFEE**

(Report gallons as monthly totals by exempt entity and station.)

Note: A separate Schedule AFEE must be completed for Schedules 8, 9, and 10

Column 1, enter the station ID number.

Column 2, enter the name of the exempt entity.

Column 3, enter the exempt entity number issued by the Department of Revenue.

Column 4, enter the gasoline gallon equivalent of CNG units sold to the exempt entity.

Column 5, enter the diesel gallon equivalent of LNG units sold to the exempt entity.

### **Form B&L: CLG**

Line 1. Information will automatically pull from Schedule 5 and Schedule AFEE (Schedules 8, 9, and 10) for CNG and calculate tax due.

Line 2. Information will automatically pull from Schedule 5 and Schedule AFEE (Schedules 8, 9, and 10) for LNG and calculate tax due.

Line 3. Subtotal for tax due will automatically calculate – line 1, column 5 plus line 2, column 5.

Line 4. If the report is not filed by the due date, calculate the late file penalty at the rate of 10% of the tax due (line 3) or \$50, whichever is greater.

Line 5. If payment is not submitted by the due date, calculate the late payment penalty at the rate of 10% of the tax due (line 3).

Line 6. Enter the applicable interest based on the tax due on line 3.

Line 7. Enter authorized credit based upon official written notification.

Line 8. Add lines 3 through 6, subtract line 7, enter amount (automatically calculates). Pay this amount. Payments over \$750 must be paid electronically.