

INSTRUCTIONS MF-15

Special Fuel User permit holders who do not request a refund of fuel tax for non-taxable use, are not the end-user and responsible for the production of material, and/or do not owe tax on dyed fuel used in equipment on taxable projects are not required to maintain usage records. For further information call (406) 444-9276 or (406) 444-7274.

STOP & READ BEFORE YOU BEGIN:

1. Are you requesting a refund or credit of tax used on a taxable project?
2. Do you owe a tax for fuel used to produce aggregate?
3. Did you use any dyed fuel in equipment on any taxable project during the quarter?
 - If you answered NO to all questions, you do not need to fill out or send in the MF-15. Go to the MF12C.
 - If you answered YES to any question, fill in your name, your Special Fuel User permit number and the quarter ending. Complete the applicable lines 1-6 and schedules of the form. Please mail the MF-15 with your MF12C and send to the address at the top of the form. The line-by-line instructions are below.

SECTION 1

- LINE 1:** List the total diesel fuel used in equipment on all taxable projects during the quarter. This total includes ANY dyed diesel that was used in equipment that may have been rented or brought in from another state. DO NOT INCLUDE FUEL USED IN VEHICLES (IE. TRUCKS). This fuel will be reported on the front of the MF12C.
- LINE 2:** If you used fuel to produce materials such as concrete, asphalt, gravel, etc, complete Section 2 first. List the total fuel from Section 2 on line 2. End-Users who apply aggregate material to a taxable project will use this line.
- LINE 3:** Add lines 1 and 2 for the total fuel used on all taxable projects. This is the total fuel used in equipment on taxable projects **and** the fuel used to produce the aggregate material used on the project.
- LINE 4:** List the total fuel used in a non-combustible engine, such as dryers, burners and any type of a heating unit on taxable projects. DO NOT ENTER OTHER OFF-ROAD FUEL HERE.
- LINE 5:** Did you produce material that you sold to another contractor? The end user is liable for the tax on this fuel. Enter the gallons you used to produce this material to receive the credit for the tax you paid on this fuel. Enter the name of the aggregate purchaser. If more than one add a page and list each purchaser and how many tons of aggregate purchased.
- LINE 6:** Subtract lines 4 and 5 from line 3. These are your total taxable gallons for all projects. Enter this total on line 8 of the MF-12C tax return.

SECTION 2

- Step 1:** Convert the cubic yards to tons using the figures provided: One cu. Yd. of asphalt = 1.88 tons, One cu. Yd. of concrete = 2 tons, and one cu. Yd. of gravel = 1.85 tons.
- Step 2:** Convert the above tons to tons of aggregate using the following percentages: Asphalt = 94% (.94), Concrete = 75% (.75), Gravel = 100% (1.0).
Example: Tons x % = Tons of Aggregate
Transfer the tons of aggregate to a line in section 2.
- Step 3:** To calculate the diesel gallons used to produce the aggregate, multiply the tons of asphalt in step 2 times 28% (.28). The rate for concrete depends upon the power source: 28% (.28) if diesel fuel is used or 13% (.13) if electrical power is used.