



Montana Department of Transportation  
Accounting Services Bureau  
PO Box 5895  
Helena, MT 59620-5895  
Phone: (406) 444-3832 FAX: (406) 444-5411 TDD: (406) 444-7696  
www.mdt.mt.gov

Special Fuel (Diesel) Use Tax Return - Contractors Quarter Ending:

Permit Number Fed ID No.  
Trade Name (DBA) Soc Sec No.  
Address Line 1: Phone: ( )  
Address Line 2:  
City, ST, Zip

This return must be filed even if you did not operate this quarter.

Stop and Read: Effective October 1, 2005 SU permit holders are required to use tax-paid fuel on public and private projects. Permit holders who do not request a refund of fuel taxes, and/or are not responsible for fuel tax liability on fuel used to produce aggregate material used on taxable projects are not required to maintain usage records. For information call (406) 444-7271.

- 1) Are you requesting a refund and/or:  
2) Do you owe tax for fuel used to produce aggregate?

No to both questions? Skip lines 1-19 below, sign and submit form to address shown above.

Yes to either question? Complete lines 1 - 19 below to compute your credit or tax due.

Table with 19 rows and 3 columns: Description, Unit, and Value. Rows include: 1. Total miles traveled in all jurisdictions (Miles), 2. Total fuel used in vehicles (Gal), 3. Average miles per gallon (MPG), 4. Total miles traveled in Montana (Miles), 5. Total miles traveled off-road in Montana (Miles), 6. Total miles traveled on-road in Montana, 7. Total taxable fuel used in Montana by vehicles (Gal), 8. Total fuel used in all taxable projects (Gal), 9. Total taxable fuel (Gal), 10. Total Montana tax paid fuel used (Gal), 11. Calculation of tax due (Gal), 12. Calculation of tax due (\$), 13. Calculation of tax due (Gal), 14. Calculation of tax due (\$), 15. Credit for fuel used by PTO (\$), 16. Late filing penalty (\$), 17. Interest (\$), 18. Prior quarter credits (\$), 19. Total Amount Due/(Credit) (\$).

Make remittance payable to the Department of Transportation.  
Sign and return form to address shown above.

I declare, under penalties of perjury, that this return (including any schedules) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature of Authorized Agent

Title

Date

REFUND CREDIT checkbox

REFUND CREDIT

CHECK HERE TO CANCEL YOUR SPECIAL FUEL USERS PERMIT. checkbox

CHECK HERE TO CANCEL YOUR SPECIAL FUEL USERS PERMIT.  
Effective Date of Cancellation





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Do Not Write in this Space

Special Fuel (Diesel) Use Tax Return  
 Supplemental Contractors Report – MF-15

Trade Name (DBA)	Permit #	Quarter Ending
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This form is provided to the contractor for reporting tax-paid fuel usage and aggregate on all construction jobs.  
**Prepare MF-15 and attach to your MF-12C if you are:**

- Asking for a refund, and/or
- The end-user liable for the tax on fuel used to produce aggregate used on public road projects.

**Section I**

Round to nearest gallon

1. Gallons used during quarter on ALL project sites.	Gal	
2. Gallons used to produce materials. (Total from Section 2)	Gal	
3. Total gallons used. (Add lines 1 and 2)		Gal
4. List any EXEMPT gallons: A.	Gal	
B.	Gal	
5. Total exempt gallons: (Add lines 4A and 4B)		Gal
6. Net taxable gallons (Line 3 minus Line 5) <i>Enter on line 8 of MF-12C</i>		Gal

**Section 2**

Total aggregate used on job but not produced at job site (i.e. Tons aggregate used in concrete, asphalt, road bed, etc).  
 The back of this form may be used as a tool to total all of your aggregate by project.

Project Name	Tons	Gallons

**Total gallons: (enter on line 2 of Section I)**

Asphalt is composed of 94% aggregate. (1 cu. yd = 1.88 tons)  
 Concrete is composed of 75% aggregate. (1cu. yd = 2 tons)  
 Gravel is composed of 100% aggregate. (1 cu. yd = 1.85 tons)  
 .28 gallons per ton is based on industry average. (.13 gallons per ton may be used if electrical power is purchased from a commercial source.)

**Examples:**

Concrete

100cu. yd. of concrete = 200 tons.  
 200 tons X .75 = 150 tons of aggregate.  
 150 tons X .28 = 42 gallons. (diesel generator)  
 150 tons X .13 = 19.5 gallons (electrical power)

Asphalt

100 cu. yd of asphalt = 188 tons.  
 188 tons X .94 = 176.72 tons of aggregate.  
 176.72 tons X .28 = 49.48 gallons.

The following schedules are optional. They are provided for your convenience to compile information for the front of this form.

**Total Gallons Used:**

Project Number	Project Description	Tax Paid Gallons Used
<b>Total Gallons Used this Quarter</b>		

**Exceptions:**

Project Number	Project Description	Tax Paid Gallons Used	Purpose
<b>Total Exception Gallons</b>			

**Gallons Used to Produce Materials:**

Project Number	Project Description	Tons of Aggregate	Rate	Gallons
			.28 or .13	
			.28 or .13	
			.28 or .13	
			.28 or .13	
			.28 or .13	
			.28 or .13	
<b>Total Gallons Used to Produce Materials</b>				

## INSTRUCTIONS MF-15

This form is provided for reporting tax-paid fuel usage and aggregate on public road construction jobs. It must be completed with your MF-12C if you are:

- Asking for a refund, and/or
- The end-user liable for the tax on fuel used to produce aggregate used on public road projects

Fill the boxes in with:

- Your trade Name (DBA),
- Your Special Fuel User's permit #, and
- The quarter ending date.

### SECTION 1

- LINE 1:** List the total diesel fuel used on all project sites during the quarter. **DO NOT INCLUDE FUEL USED IN VEHICLES (IE, TRUCKS). THIS FUEL SHOULD BE REPORTED ON LINES 1 THROUGH 7 ON THE FRONT OF THE MF-12C.**
- LINE 2:** List the fuel used to produce materials such as concrete, asphalt, gravel, etc from Section 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 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 exempt fuel from all projects separately by item. Exempt fuel is any fuel used in a non-combustible engine, such as dryers, burners and any type of a heating unit.
- LINE 5:** Total your exempt fuel by adding lines 4A and 4B.
- LINE 6:** Subtract line 5 from line 3. This is 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. A blended rate is being proposed to make it easier for the end-user to arrive at the number of gallons used to produce the aggregate.

### **SCHEDULE 1- Diesel Fuel Purchases**

There are two columns for tax-paid fuel purchases -- Bulk purchases and purchases at the pump.

- Bulk fuel is any fuel that is purchased from a retailer and placed in storage or containers other than the supply tank of a motor vehicle or equipment. (Storage tanks, slip tanks, cans, glass containers, etc.)
- Tax paid fuel at the pump is any fuel purchased in Montana where the Montana tax was collected at the time of the purchase and put into the supply tank of a vehicle or equipment. (Undyed diesel only.)

List each purchase separately with date of purchase, invoice number, dealer's name and address, and the number of tax-paid gallons. Total the columns of gallons by bulk fuel or pump purchases in lines 2 & 3. If you use fuel supplement(s) form MF-12A, transfer the total of gallons from it to line 1.

### **SCHEDULE 2 - Bulk Storage of Diesel Fuel**

**Bulk Storage:** A dispersal record must be maintained for all bulk storage. If the user has more than one storage tank, the taxpayer is required to maintain separate bulk summary & dispersal records for each bulk tank. (See bulk under schedule one.) Do not include any non-taxed (red dyed) diesel.

### **SCHEDULE 3- Montana Tax Paid Fuel Used**

Totals of the Montana tax paid fuel used in vehicle(s) and equipment. Total of Montana tax-paid gallons purchased at the pump (Schedule 1, line 3) plus total fuel dispensed (Schedule 2, line 4) equals the total Montana tax-paid fuel placed into vehicles and equipment. Enter on line 10 on front of form.