

Instructions for Licensed Dealer's Motor Fuel Tax Return

MF-2
Rev. 9/16

The monthly motor fuel dealer's tax return (MF-2) is a reconciliation of total gallons of motor fuel received and disbursed during the return period. All gallons must be reported as **gross** gallons. Insert in the appropriate box your company name, TIN (FEIN/SSN), Ohio account number, period (MM/YYYY), address, city, state, ZIP and e-mail address. Only check amended return if you are amending a prior period. Please note changes and special instructions listed below.

There are no longer individual recaps by product type (MF 2A, MF 2B, etc.)

Product totals by schedule type will be listed on the MF-2 under the product type column (ex: Gasoline = Column (A), Clear Diesel = Column (B), etc.)

Line 7 **Schedule 5AD** – Gallons sold to retail dealers must be reported on Schedule 5AD and listed on this line in order to calculate the retail shrinkage.

Line 18 **Gross Taxable Gallons Calculation** –
 Gasoline – Sum of lines 3, 4, 5 and subtract the sum of lines 9, 10, 11 and 13
 Clear Diesel – Sum of lines 7 and 8, and subtract the sum of line 2
 Low Sulfur Dyed Diesel – Sum of lines 7 and 8
 High Sulfur Dyed Diesel – Sum of lines 7 and 8
 Kerosene – Sum of lines 7 and 8
 CNG – Currently not taxed
 LNG – Sum of lines 7 and 8
 Propane – Sum of lines 7 and 8
 Other Products – Sum of lines 7 and 8

Line 19 **Shrinkage** – If your tax return is filed and timely paid, multiply the taxable gallons on line 18 by the appropriate shrinkage percentage rate. You are **NOT** entitled to the shrinkage allowance discount if your report is filed and/or paid after the due date.

<u>Reporting Period</u>	<u>Shrinkage Rate</u>
July 1, 2013 to Present	1.0% (.010)

Line 21 **Retail Shrinkage** – You MUST add back a percentage of all gallons sold to retail dealer's as defined in Ohio Revised Code section 5735.01 (O). Do not include gallons sold to retail dealer's licensed under your TIN (FEIN/SSN).

<u>Reporting Period</u>	<u>Shrinkage Rate</u>
July 1, 2013 to Present	.50% (.005)

Line 24 **Tax Rate**

<u>Reporting Period</u>	<u>Tax Rate Per Gallon</u>
July 1, 2013 to Present	\$0.28

Lines 26 -28 **Motor Fuel Transported for Other Dealers by Product Type** – Only applicable if you are transporting motor fuel for someone else.

Line 29 **Total Tax Due** – Enter the total tax due (**sum of line 25 for all product types**)

** According to Ohio Revised Code section 5735.06(C), if the tax return and tax payment are not filed and received on or before the due date, you are liable for a late filing charge (the greater of 10% of your liability or \$50), and subject to interest, in addition to the disallowance of any shrinkage claim. You will receive a billing for any applicable charges.