

INSTRUCTIONS FOR FORM SCGR-1 SCHEDULE D

(Gasoline Tax Refund Claim)

(Rev. March 2018)

Enter at top of page of the form:

- Claimant Name – Name of the individual or entity requesting a gasoline tax refund.
- Calendar Year – The year the gasoline tax refund is filed for.
- SCO Account Number – A seven digit number assigned by the SCO. For the first-time filer, please leave the field blank.
- Filing Period – Claims should be filed for a calendar year. If claim exceeds \$750, then the claims may be filed for quarterly period(s). If the refund is being filed for exported fuel, a claim may be filed monthly, quarterly, semi-annually, or yearly.

SCHEDULE D – Inventory Reconciliation – Complete only if using an inventory method

Only gasoline used during a claim period may qualify for a tax refund. Claimants must complete Schedule D when gasoline is inventoried and the claim is filed based upon an inventory methodology. An inventory method may be used when fuel purchased in one calendar year (or filing period) is not utilized in a refundable manner until a subsequent calendar year (or filing period). Use of the inventory method presumes that there is storage capacity sufficient to store the gallons reported as inventory at the end of any period.

Gasoline Available:

- Line 1 Opening Inventory - Enter the last day of filing period at the end of the prior filing period and the number of gallons on hand at the end of that period. This becomes your inventory for this claim's filing period. Enter zero if the beginning inventory cannot be determined or if this is the first period using an inventory method.
- Line 2 Gasoline Purchases - Enter the total gallons purchased during the claim period (from Schedule A, Total – All Pages).
- Line 3 Total Gallons Available at beginning of claim period - Add lines 1 and 2 - Enter the sum of lines 1 and 2.

Gasoline Used:

- Line 4 Gallons Used in Refundable Operations - Enter the number of gasoline gallons used in refundable operations.
- Line 5 Gallons Used in Non-Refundable Operations - Enter the number of gasoline gallons used in non-refundable operations.
- Line 6 Closing Inventory - Enter the number of gallons stored as inventory at the end of the period and the corresponding date.
- Line 7 Enter the sum of lines 4 through 6.

Inventory – Loss or Gain:

- Line 8 Inventory Loss - If line 3 exceeds line 7, enter the difference on line 8. If line 3 is less than line 7, enter -0-.
- Line 9 Inventory Gain - If line 7 exceeds line 3, enter the difference on line 9. If line 7 is less than line 3, enter -0-.
- An explanation of the inventory loss or gain should be described in the space provided at the bottom of the page.

Inventory Reconciliation:

- Line 10 Refundable Fuel – Any refundable fuel from line 4 is reduced by any gain on line 9 (Subtract line 9 from line 4). Enter the result here and on Form SCGR-1, line 7a and 7b and 7c.
- Line 11 Non-Refundable Fuel – Any non-refundable fuel from line 5 is increased by any loss on line 8 (Add line 5 and line 8).

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Line 12 Total Gallons – The total gallons is the sum of line 10 and line 11. Enter this amount on Form SCGR-1, line 6.

****NOTE:** As an inventory filer, enter results from line 10 (Schedule D) to lines 7a and 7b (SCGR-1 Form), from line 11 (Schedule D) to line 8 (SCGR-1 Form), and from line 12 (Schedule D) to line 6 (SCGR-1 Form).