



FUEL-ENERGY TAX APPLICATION

Contact Information

Name Under Which Business is Conducted:			
Address:			
City, State, Zip:			
Phone:		Date Started Doing Business in Montgomery County:	
Mailing Address:			
City, State, Zip:			

Type of Ownership

Individual Proprieter:	<input type="checkbox"/>	Partnership:	<input type="checkbox"/>	Corporation:	<input type="checkbox"/>	Other*:	<input type="checkbox"/>
*Describe Other:							

Name and Address of Owners/Partners/Principal Officers

#1 - Owner / Partner / Principal Officer Name:		Mark Appropriate Box		
Address:		Owner	Partner	Principal Officer
City, State, Zip:				
#2 - Owner / Partner / Principal Officer Name:		Mark Appropriate Box		
Address:		Owner	Partner	Principal Officer
City, State, Zip:				
#3 - Owner / Partner / Principal Officer Name:		Mark Appropriate Box		
Address:		Owner	Partner	Principal Officer
City, State, Zip:				

Accounting Method and Record Maintenance

Cash:	<input type="checkbox"/>	Accrual Basis:	<input type="checkbox"/>	Other*:	<input type="checkbox"/>
*Describe Other:					
Address Where Records are Maintained:					

**Monthly filing is required unless quarterly is requested.
 To request quarterly filing, check here _____.
 Quarterly filing is APPROVED unless denied in writing by our office.**

Signature			Title			Date		
Print Name			Email Address					

FUEL-ENERGY TAX APPLICATION INFORMATION

1. All persons transmitting, distributing, manufacturing, producing or supplying fuel oil, coal, steam and liquefied petroleum gas in Montgomery County after July 1, 1971, must submit an application for a Montgomery County Fuel-Energy Tax Account Number.
2. Montgomery County Fuel-Energy Tax Account Numbers established by the Director of Finance shall not be transferred. This Fuel-Energy Tax Account Number will serve as your exemption number when purchasing fuels used to convert to another form of energy which will become subject to tax.
3. Monthly returns should be submitted with a tax payment.
4. Make check payable to Montgomery County, Maryland. **DO NOT SEND CASH.**
5. Monthly returns must be filed on or **before** the last day of each month, covering the immediate preceding calendar month.
6. Upon written application to, and with the consent of the Director of Finance, you may file quarterly returns on or **before** the 15th of April, July, October and January for the preceding 3 months.

Visit our website on Excise Taxes at:

<http://www.montgomerycountymd.gov/finance/taxes/excise.html>

FUEL-ENERGY TAX INFORMATION

Revised July 1, 2018

1) FUEL-ENERGY TAX IN GENERAL

Section 52-14 of the Montgomery County Code, as amended.

In general, **non-residential** distributions shall include businesses, hotels, motels, government and non profit organizations such as schools, churches and hospitals.

In general, **residential** distributions shall include single and multiple family dwelling units, apartments, condos, school dormitories, nursing homes and other long term care facilities.

2) ACCOUNT NUMBERS AND QUESTIONS

To obtain an application for a new account or to answer any questions, contact the Division of Treasury, Excise Tax Unit, 27 Courthouse Square, Suite 200, Rockville, Maryland 20850.

Phone: 240-777-0311 Email: excisetax@montgomerycountymd.gov

3) SCHEDULED DUE DATES

Monthly returns must be filed **ON OR BEFORE** the last day of each month, covering the immediate preceding month.

Upon written application to and with the consent of the Director of Finance, the following schedule may be adopted for filing quarterly returns.

<u>For Months Of</u>	<u>Return Due On Or Before</u>
January, February, March	April 15th
April, May, June	July 15th
July, August, September	October 15th
October, November, December	January 15th

4) INTEREST AND PENALTIES

Avoid interest and penalties by filing correct returns on time and by paying correct tax due with return. The law provides a penalty of 10% and interest at the rate of ½ of 1% per month or fraction of a month for late filing of returns or for failure to make timely remittance of tax due. Penalties are also imposed by law for making false statements and for willful failure to pay, keep records or file returns.

5) RECORDS

Copies of tax returns and supporting documents should be maintained at your place of business or other convenient location for a period of at least three (3) years from date of tax return. Such records should be available and open to inspection by the Director of Finance or authorized representative.

6) EXEMPTIONS FROM TAX

Some transactions are exempt by law, such as sales to users who consume the fuels or energies in converting to another form of energy which will become subject to fuel energy tax. Indicating the purchaser's fuel energy tax account number on sales invoices should support those sales exempt from taxes. Also exempt to the reporting taxpayers are sales and/or deliveries to other dealers in Montgomery County for resale. All sales or deliveries in Montgomery County, including exempt sales or deliveries, should be reported in Column 1, and exempt sales or deliveries should be reported in Column 2 in arriving at net sales subject to tax in Column 3. Any questionable transactions should be referred in writing to the Director of Finance.

7) RATE OF TAX - EFFECTIVE DATE & TIME:

12:00 am, July 1, 2018

The Montgomery County Council has established rates for fuels and energy transmitted, distributed, manufactured, produced or supplied for **non-residential** purposes and for **residential** purposes as reflected on the form.

8) CONFIDENTIALITY

Individual taxpayer information provided on the return is confidential and is not shared with other entities.