

July 2023

Mailing Address

Reporting Location

Business name			Trade name		
Address			Address		
City	State	ZIP code	City	State	ZIP code

Section 9-305(B)(6) of the Tax-General Article, Annotated Code of Maryland requires all persons possessing tax-paid motor fuel for sale at the start of business on July 1, 2023 to compile and file an inventory of the motor fuel held at the close of business on the immediately preceding date and remit any additional motor fuel tax that is due on the motor fuel.

Land No. _____
Class Codes _____
Area _____

FEIN/SSN _____ Account # _____ Central Registration# (if available) _____

Check here if filing for more than one reporting location and enter the total number _____ of reporting locations included in this return. Report location specific gallonage by product type using Schedule 779-RM

Section A

Computation Of Additional Motor Fuel Tax

Check here if you do not have stored tax paid motor fuel for sale

	Product	(A) Gallons in Inventory		(B) Tax Increase		(C) Additional Tax Due
Gasoline (other than aviation gasoline)						
1.	Tax paid Gasoline		X	\$ 0.043	=	\$
2.	Tax paid Ethanol		X	\$ 0.043	=	\$
Special Fuel (other than clean-burning or turbine fuel)						
3.	Tax paid Diesel		X	\$ 0.043	=	\$
4.	Tax paid Kerosene		X	\$ 0.043	=	\$
Clean-burning Fuel (other than electricity)						
5.	Tax paid Propane		X	\$ 0.043	=	\$
6.	Tax paid CNG		X	\$ 0.043	=	\$
7.	Tax paid LNG		X	\$ 0.043	=	\$

8. **TOTAL BALANCE DUE** by July 30, 2023 \$ _____
Processing Account Number 99504

Please Note: The Combined Applicable Rate (CAR) includes the base rate, the CPI rate and the SUTE rate for the purpose of this form. As of **July 1, 2023** the new Combined Applicable Rates for gasoline (other than aviation gasoline) is **\$.4700** per gallon; for aviation gasoline and turbine fuel, it is unchanged at **\$.07** per gallon; for special fuel (other than clean-burning or turbine fuel), it is **\$.4775** per gallon; and for clean-burning fuel (other than electricity), the tax rate is **\$.4700** per gallon.

This return must be received by the Comptroller of Maryland on or before July 30, 2023. **DO NOT SEND CASH.** Make checks payable and mail to:

**COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
PO BOX 2191
ANNAPOLIS MARYLAND 21404-2191**

(Write account number or FEIN on check using blue or black ink.)



SIGNATURE AND VERIFICATION: I do solemnly declare, certify, and affirm under the penalties of perjury that the contents of this document (including any accompanying schedules and statements) are true, correct and complete to the best of my knowledge, information and belief.

Signature

Title

Print Name

Email address

Date

Telephone Number

For more information:

Visit our Web site at www.marylandtaxes.gov or call Taxpayer Services Division at 410-260-7980 in Central Maryland or 1-800-638-2937 from elsewhere. **Mail to:** Comptroller of Maryland, Revenue Administration Division, PO Box 2191, Annapolis, MD 21404-2191.



General Instructions

Overview

The 2013 Session of the Maryland General Assembly enacted legislation raising the tax rate on motor fuel, effective July 1, based upon the growth of the 12-month average Consumer Price Index (CPI) as of April 30 of each year. In years where there is no growth in the CPI, there will be no increase in the motor fuel tax rate. The fuels impacted by this rate change are:

- Gasoline other than aviation gasoline
- Special fuel other than clean-burning fuel or turbine fuel
- Clean-burning fuel, except for electricity.

Specifically, this rate change covers: gasoline, ethanol, diesel, kerosene, propane, compressed natural gas (CNG), and liquid natural gas (LNG).

In addition, the General Assembly enacted a new Sales and Use Tax Equivalent tax based upon a percentage of the "average annual retail price" of regular unleaded motor fuel. The Combined Applicable Rate (CAR) includes the base rate, the CPI and the SUTE rate and is the rate used for the purpose of this form.

In order to properly report and remit the additional taxes due on your motor fuel inventory, you will need to complete the enclosed Form 779 CPI/SUTE, Maryland Inventory Tax Rate Adjustment – Motor Fuel Tax. Please read and complete the form fully before transferring or selling any motor fuel on July 1, 2023. A physical inventory is required of all tax-paid motor fuel held at the close of business on June 30, 2023.

Who must file this return?

Any person with **stored tax-paid** Maryland motor fuel for sale as of the start of business on July 1, 2023 must compile and file for the inventory on hand by submitting Form 779 CPI/SUTE, and remit any additional tax due as calculated on this form. If you receive(d) form 779 in the mail and you do not have any inventory on hand at the start of business on July 1, 2023 please check the box on the front that says, "We do not have stored tax paid motor fuel for sale".

When is this return due?

Pursuant to Tax-General Article, Sections 9-305 and 9-306, this form and the additional tax due shall be properly filed and received by the Revenue Administration Division no later than **July 30, 2023. If not received by July 30, 2023 you will be charged a fee of \$25.00, 10% penalty and interest at the statutory rate.**

Specific Instructions

Enter your business name and current address and the address of your reporting location when reporting a single location. When reporting two or more locations, use form 779-RM to indicate location specific information.

Use the spaces provided to enter your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), Motor Fuel Account Number and, if available, Central Registration Number. **If you do not have stored tax paid motor fuel for sale, check the box on the front and mail to the address below.**

Section A – Computation of Additional Motor Fuel Tax

Line

- 1-7. Enter the total gallons of product in your tax paid inventory as of close of business on June 30, 2023 in Column A. Multiply the gallons by \$.043 and enter the result in Column C as Additional Tax Due.
8. **Total Balance Due** Enter the total of lines 1 through 7 of Column C on line 8.

Make check payable to "Comptroller of Maryland" and mail to:

COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
PO BOX 2191
ANNAPOLIS MARYLAND 21404-2191

For more information:

www.marylandtaxes.gov

Telephone: 410-260-7980, 1-800-638-2937