

**Mailing Address**

**Reporting Location**

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

Pursuant to SB1010//HB1486 of the 2022 Regular Session, the tax free period for certain motor fuel taxes expired on April 16, 2022, at 11:59 pm. At 12:00 am on April 17, 2022, all transactions subject to the motor fuel tax resume. All persons in possession of untaxed motor fuel that are not authorized by license or exemption to hold untaxed motor fuel shall compile and file an inventory of the motor fuel gallons held as of 12:00am on April 17, 2022 and remit the motor fuel tax that is due.

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 on this return. Report location specific gallonage by product type using Schedule 779-RM

**Computation Of Motor Fuel Tax**

We are authorized to have stored untaxed motor fuel for sale.

	Product	(A) Gallons in Inventory		(B) Tax Rate		(C) Motor Fuel Tax Due
Gasoline (other than aviation gasoline)						
1.	Gasoline		X	\$ 0.3610	=	\$ .
2.	Ethanol		X	\$ 0.3610	=	\$ .
Special Fuel (other than clean-burning or turbine fuel)						
3.	Undyed Diesel/Biodiesel		X	\$ 0.3685	=	\$ .
4.	Undyed Kerosene		X	\$ 0.3685	=	\$ .
Clean-burning Fuel (other than electricity)						
5.	Propane		X	\$ 0.3610	=	\$ .
6.	CNG		X	\$ 0.3610	=	\$ .
7.	LNG		X	\$ 0.3610	=	\$ .

8. **TOTAL AMOUNT DUE.** Add Lines 1-7. . . . . 8. \$ \_\_\_\_\_

processing account Number 99504

**Note: As of April 17, 2022 Maryland Motor Fuel Tax rate for gasoline (other than aviation gasoline) is \$.3610 per gallon; for aviation gasoline and turbine fuel unchanged at \$.07 per gallon; for special fuel (other than clean burning or turbine fuel), it is \$.3685 per gallon; and for clean burning fuel (other than electricity), the tax rate is \$.3610 per gallon.**

**This return must be received by the Comptroller of Maryland on or before May 16, 2022. DO NOT SEND CASH. Make checks payable and mail to:**

**COMPTROLLER OF MARYLAND  
Revenue Administration Division  
PO Box 2191  
Annapolis, Maryland 21404-2191**

(Write your account number or FEIN on your 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](http://www.marylandtaxes.gov) or call Taxpayer Service 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

On March 18, 2022, Governor Lawrence J. Hogan, Jr. signed into law Senate Bill 1010/House Bill 1486, Motor Fuel Taxes - Tax-Free Period. The motor fuel tax-free period ended on April 16, 2022 at 11:59 p.m.

In order to properly report and remit the taxes due on your motor fuel inventory, you will need to complete the enclosed Form 779, Maryland Motor Fuel Tax Inventory Tax Adjustment. Fill out the form before selling or transferring any fuel on April 17, 2022.

### Who Must file this return?

Any person in possession of untaxed motor fuel for sale that is not authorized by license or exemption to hold untaxed motor fuel as of 12:00am on April 17, 2022 must compile and file Form 779 CPI/SUTE for the inventory on hand, and remit any tax due as calculated on this form. If you receive(d) form 779 CPI/SUTE in the mail AND you do not have any inventory on hand at 12:00am on April 17, 2022 please check the box on the front that says, "We are authorized to have stored untaxed motor fuel for sale."

### Businesses with more than one location.

If your business has multiple locations you may submit a single 779 Maryland Motor Fuel Tax Inventory Tax Adjustment for all qualifying reporting locations. Check the box on page 1 to indicate multiple locations and enter the total number of locations on the line provided. Complete a separate Schedule 779-RM for each product type in the business' inventory. List all reporting locations with that product type on the schedule. Use as many pages as needed to list all locations with a single product type. Provide the MFI Registration number, trade name and address, and on hand inventory gallons for each reporting location.

Enter the total amount per product type from all Schedules 779-RM on lines 1-7 of Form 779, which will serve as a summary for all locations.

## 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), MFI Registration, and MFT License (if applicable)

## Computation of Motor Fuel Tax Due

### 779

Line 1-7. If filing for a single reporting location, enter the total gallons in your tax paid inventory as of April 17, 2022 in column A. Multiply the gallons by the tax rate in Column B and enter the result in Column C as tax due amount. If filing for more than one reporting location, enter product details by location on Schedule 779-RM and transfer the totals for each product to Lines 1-7 of Form 779.

Line 8. **Total Tax Due Amount** Enter the total of lines 1 through 7 of Column C on line 8.

## What documentation must I submit with my 779CPI/SUTE return.

This motor fuel tax return must be accompanied by a tank gauge, stick, or meter reading for each product type and each reporting location, if more than one.

## How do I submit my return?

You may submit your return, supporting documentation, and Schedule(s) 779-RM if applicable, mail to:

Comptroller of Maryland  
Revenue Administration Division  
PO Box 2191  
Annapolis, Maryland 21404-2191