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GAS-1202W NOV Instr.
Excise Tax Suspension Worksheet Instructions

Use for GAS-1202W NOV to calculate the amount of motor fuels excise tax a supplier would have owed for November if the road tax had not been suspended from November 1 through November 30, 2026.Complete this worksheet only after you have completed Lines 1-18 of Form GAS-1202 and all applicable schedules. Do not file this worksheet with Form GAS-1202. Keep it for your records.

Part 1: Adjustment Calculation	
Line 1	**Motor Fuel Road Tax** Multiply the total amount entered on GAS-1202, Line 16 by -1. Enter the result. **Note:** If the total amount entered on GAS-1202, Line 16 is positive number, enter it on Line 1 as a negative number; likewise, if the total amount entered on GAS-1202, Line 16 is negative number, enter it on Line 1 as a positive number.
Line 2	**Administrative Discount from GAS-1202** Enter the amount from GAS-1202, Line 18.
Line 3	**Corrected Administrative Discount** A supplier who files a timely return and remits a timely payment may deduct an administrative discount. The administrative discount, equal to one tenth of one percent (0.1% or .001) of the tax payable, must be calculated separately for each product type. The total administrative discount may not exceed $8,000. To correctly calculate the administrative discount for November 2026, review the following steps: 1. If Line 8 equals zero, calculate the administrative discount by multiplying Line 25 by one tenth of one percent (0.1% or .001), then multiply by the inspection tax rate of $0.0025, not to exceed a total of $8,000. 2. If Line 8 is greater than or equal to Line 7, enter $0.00. 3. If Line 8 is greater than zero but less than Line 7, calculate the administrative discount as follows: a) Compare Line 9 to Line 25. If Line 9 is less than Line 25, calculate the administrative discount by multiplying Line 9 by one tenth of one percent (0.1% or .001); then multiply the result by the inspection tax rate of $0.0025, not to exceed a total of $8,000., or, b) Compare Line 9 to Line 25. If Line 9 is equal to Line 25, calculate the administrative discount by multiplying Line 25 by one tenth of one percent (0.1% or .001); then multiply the result by the inspection tax rate of $0.0025, not to exceed a total of $8,000., or c) Compare Line 9 to Line 25. If Line 9 is greater than Line 25, calculate the administrative discount by multiplying Line 25 by one tenth of one percent (0.1% or .001); then multiply the result by the inspection tax rate of $0.0025, not to exceed a total of $8,000. 4. If Line 8 is less than zero, calculate the administrative discount by multiplying Line 25 by one tenth of one percent (0.1% or .001); then multiply by the inspection tax rate of $0.0025, not to exceed a total of $8,000. Enter the result.
Line 4	**Adjustment** Add Line 1 and Line 2, then subtract Line 3. Enter the result. Add the amount on Line 4 to the amount on GAS-1202, Line 19.