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

Use Form Gas-1202W OCT to calculate the amount of motor fuels excise tax a supplier would have owed for October if the road tax had not been suspended from October 10 through October 31, 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.

Steps

Part 1: Tax Computation for October 1, 2026, through October 9, 2026	
Line 1	**Gross Taxable Gallons** Add the number of gallons, by product type, reported disbursed for October 1, 2026, through October 9, 2026, from the GAS-1202DS, Schedules 5A, 5C, and 5F. Enter the results, by product type. Add the amounts for each product type in Line 1 and enter the total in the “Total” field.
Line 2	**Tax Paid Receipts** Add the number of gallons, by product type, reported as received tax-paid for October 1, 2026, through October 9, 2026, from the GAS-1202TR, Schedule 1. Enter the results, by product type. Add the amounts for each product type in Line 2 and enter the total in the “Total” field.
Line 3	**Net Taxable Gallons Before Tare** Subtract Line 2 from Line 1. Enter the results, by product type. For dyed diesel and dyed kerosene, enter the amounts from Line 1. Add the amounts for each product type in Line 3 and enter the total in the “Total” field.
Line 4	**Road Tax Tare Allowance** Multiply Line 3 by one percent (1% or .01). Enter the results, by product type. Add the amounts for each product type in Line 4 and enter the total in the “Total” field.
Line 5	**Net Gallons Subject to Road Tax** Subtract Line 4 from Line 3. Enter the results, by product type. Add the amounts for each product type in Line 5 and enter the total in the “Total” field.
Line 6	**Dyed Fuel Sales and Sales to Exempt Entities** Add the number of gallons, by product type, reported disbursed for October 1, 2026, through October 9, 2026, from the following schedules: GAS-1202DS, Schedule 6F GAS-1202DS, Schedule 8 GAS-1202DS, Schedule 9A GAS-1202DS, Schedule 9C GAS-1202DS, Schedule 9E GAS-1202DS, Schedule 9F GAS-1202DS, Schedule 9G Enter the results, by product type. Add the amounts for each product type in Line 6 and enter the total in the “Total” field.
Line 7	**Net Gallons Subject to Inspection Tax Before Tare** Add Line 3 and Line 6. Enter the results, by product type. Add the amounts for each product type in Line 7 and enter the total in the “Total” field.
Line 8	**Inspection Tax Tare Allowance** Multiply Line 7 by one percent (1% or .01). Enter the results, by product type. Add the amounts for each product type in Line 8 and enter the total in the “Total” field.
Line 9	**Net Gallons Subject to Inspection Tax** Subtract Line 8 from Line 7. Enter the results, by product type. Add the amounts for each product type in Line 9 and enter the total in the “Total” field.
Line 10	**Motor Fuel Road Tax** Multiply Line 5 by the road tax rate of $0.410. Enter the results, by product type. Add the amounts for each product type in Line 10 and enter the total in the “Total” field.

Line 11	**Motor Fuel Inspection Tax Due** Multiply Line 9 by the inspection tax rate of $0.0025. Enter the results, by product type. Add the amounts for each product type in Line 11 and enter the total in the "Total" field.
Line 12	**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 and must be calculated separately for each product type. The total administrative discount may not exceed $8,000. The combined road and inspection tax rates ($0.4125) apply to gasoline, undyed diesel, and undyed kerosene. Apply ***only*** the inspection tax rate ($0.0025) to jet fuel and aviation gasoline. To correctly calculate the administrative discount for October 1, 2026, through October 9, 2026, review the following four steps: 1. If Line 2 equals zero, calculate the administrative discount by multiplying the total gallons reported disbursed for October 1, 2026, through October 9, 2026 from GAS-1202DS, Schedule 5C for each product type by one tenth of one percent (0.1% or .001); then multiply the result by the combined road and inspection tax rates ($0.4125); apply only the inspection tax rate ($0.0025) to jet fuel, and aviation gasoline. The administrative discount may not exceed a total of $8,000.; or 2. If Line 2 is greater than or equal to Line 1, enter $0.00; or 3. If Line 2 is greater than zero but less than Line 1, calculate the administrative discount as follows: a. Compare Line 3 to the total gallons reported disbursed for October 1, 2026, through October 9, 2026, from GAS-1202DS, Schedule 5C by product type. If Line 3 is ***less than*** the total gallons reported disbursed for each product type, then calculate the administrative discount by multiplying Line 3 by one tenth of one percent (0.1% or .001). Next, multiply gasoline, undyed diesel, and undyed kerosene by the combined road and inspection tax rates ($0.4125). Apply the inspection tax rate ($0.0025) ***only*** to jet fuel and aviation gasoline. The administrative discount may not exceed a total of $8,000; or b. Compare Line 3 to the total gallons reported disbursed for October 1, 2026, through October 9, 2026, on the GAS-1202DS, Schedule 5C for each product type. If Line 3 is ***equal to*** the total gallons reported disbursed for each product type, then calculate the administrative discount by multiplying the total gallons reported disbursed for each product type by one tenth of one percent (0.1% or .001). Next, multiply gasoline, undyed diesel, and undyed kerosene gallons by the combined road and inspection tax rates ($0.4125). Apply the inspection tax rate ($0.0025) ***only*** to jet fuel and aviation gasoline. The administrative discount may not exceed $8,000.; or c. Compare Line 3 to the total gallons reported disbursed October 1, 2026, through October 9, 2026, on the GAS-1202DS, Schedule 5C for each product type. If Line 3 is ***greater than*** the total gallons reported disbursed for each product type, calculate the administrative discount by multiplying the total gallons reported disbursed for each product type by one tenth of one percent (0.1% or .001) Next, multiply gasoline, undyed diesel, and undyed kerosene gallons by the combined road and inspection tax rates ($0.4125). Apply the inspection tax rate ($0.0025) ***only*** to jet fuel and aviation gasoline. The administrative discount may not exceed $8,000; or 4. If Line 2 is less than zero, calculate the administrative discount by multiplying the total gallons reported disbursed for October 1, 2026, through October 9, 2026 on the GAS-1202DS, Schedule 5C for each product type by one tenth of one percent (0.1% or .001). Next, multiply gasoline, undyed diesel, and undyed kerosene gallons by the combined road and inspection tax rates ($0.4125). Apply the inspection tax rate ($0.0025) only to jet fuel and aviation gasoline. The administrative discount may not exceed a total of $8,000. Enter the results, by product type. Add the amounts for each product type in Line 12 and enter the total in the "Total" field.

Part 2: Tax Computation for October 10, 2026 through October 31, 2026	
Line 13	**Gross Taxable Gallons** Add the number of gallons, by product type, reported disbursed for October 10, 2026, through October 31, 2026, on the GAS-1202DS, Schedule 5A, 5C, and 5F. Enter the results, by product type. Add the amounts for each product type in Line 13 and enter the total in the “Total” field.
Line 14	**Tax Paid Receipts** Add the number of gallons, by product type, reported as received tax-paid for October 10, 2026, through October 31, 2026, on the GAS-1202TR, Schedule 1. Enter the results, by product type. Add the amounts for each product type in Line 14 and enter the total in the “Total” field.
Line 15	**Net Taxable Gallons Before Tare** Subtract Line 14 from Line 13. Enter the results by product type. For dyed diesel and dyed kerosene, enter the amounts from Line 1. Add the amounts for each product type in Line 15 and enter the total in the “Total” field.
Line 16	**Road Tax Tare Allowance** Multiply Line 15 by one percent (1% or .01). Enter the results by product type. Add the amounts for each product type in Line 16 and enter the total in the “Total” field.
Line 17	**Net Gallons Subject to Road Tax** Subtract Line 16 from Line 15. Enter the results by product type. Add the amounts for each product type in Line 17 and enter the total in the “Total” field.
Line 18	**Dyed Fuel Sales and Sales to Exempt Entities** Add the number of gallons, by product type, reported disbursed October 10, 2026, through October 31, 2026, on the following schedules: GAS-1202DS, Schedule 6F GAS-1202DS, Schedule 8 GAS-1202DS, Schedule 9A GAS-1202DS, Schedule 9C GAS-1202DS, Schedule 9E GAS-1202DS, Schedule 9F GAS-1202DS, Schedule 9G Enter the results by product type. Add the amounts for each product type in Line 18 and enter the total in the “Total” field.
Line 19	**Net Gallons Subject to Inspection Tax Before Tare** Add Line 15 and Line 18. Enter results by product type. Add the amounts for each product type in Line 19 and enter the total in the “Total” field.
Line 20	**Inspection Tax Tare Allowance** Multiply Line 19 by one percent (1% or .01). Enter the results by product type. Add the amounts for each product type in Line 20 and enter the total in the “Total” field.
Line 21	**Net Gallons Subject to Inspection Tax** Subtract Line 20 from Line 19. Enter the results by product type. Add the amounts for each product type in Line 21 and enter the total in the “Total” field.
Line 22	**Motor Fuel Road Tax** Multiply Line 17 by the road tax rate ($0.410). Enter the results by product type. Add the amounts for each product type in Line 22 and enter the total in the “Total” field.
Line 23	**Motor Fuel Inspection Tax Due** Multiply Line 21 by the inspection tax rate ($0.0025). Enter the results by product type. Add the amounts for each product type and enter the total in the “Total” field.

Line 24	**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. During the tax suspension period of October 10, 2026, through October 31, 2026, apply ***only*** the inspection tax rate ($0.0025) to gasoline, undyed diesel, undyed kerosene, jet fuel, and aviation gasoline. To correctly calculate the administrative discount for October 10, 2026, through October 31, 2026, review the following four steps: 1. If Line 14 equals zero, calculate the administrative discount by multiplying the total gallons reported disbursed for October 10, 2026, through October 31, 2026, from GAS-1202DS, Schedule 5C for each product type by one tenth of one percent (0.1% or .001), then multiply the result by the inspection tax rate ($0.0025). The administrative discount may not exceed $8,000. 2. If Line 14 is greater than or equal to Line 13, enter $0.00. 3. If Line 14 is greater than zero but less than Line 13, calculate the administrative discount as follows: a. Compare Line 15 to the total gallons reported disbursed for October 10, 2026, through October 31, 2026, from GAS-1202DS, Schedule 5C for each product type. If Line 15 is ***less than*** the total gallons reported disbursed for each product type, calculate the administrative discount by multiplying Line 15 by one tenth of one percent (0.1% or .001); then multiply the result by the inspection tax rate ($0.0025), not to exceed a total of $8,000; or b. Compare Line 15 to the total gallons reported disbursed October 10, 2026, through October 31, 2026, on the GAS-1202DS, Schedule 5C for each product type. If Line 15 is ***equal to*** the total gallons reported disbursed for each product type, calculate the administrative discount by multiplying the total gallons reported disbursed for each product type, by one tenth of one percent (0.1% or .001); then multiply the result by the inspection tax rate ($0.0025), not to exceed $8,000; or c. Compare Line 15 to the total gallons reported disbursed for October 10, 2026, through October 31, 2026, on the GAS-1202DS, Schedule 5C for each product type. If Line 15 is ***greater than*** the total gallons reported disbursed for each product type, calculate the administrative discount by multiplying the total gallons reported disbursed for each product type by one tenth of one percent (0.1% or .001); then multiply the result by the inspection tax rate ($0.0025), not to exceed a total of $8,000. 4. If Line 14 is less than zero, calculate the administrative discount by multiplying the total gallons reported disbursed for October 10, 2026, through October 31, 2026, on the GAS-1202DS, Schedule 5C for each product type by one tenth of one percent (0.1% or .001); then multiply the result by the inspection tax rate ($0.0025), not to exceed a total of $8,000. Enter the results by product type. Add the amounts for each product type in Line 24 and enter the total in the “Total” field.

Part 3: Adjustment Calculation	
Line 25	**Motor Fuel Road Tax Calculated for October 10, 2026, through October 31, 2026** Multiply the total amount entered on Part 2, Line 22 by -1. Enter the result. **Note:** If the total amount on Part 2, Line 22 is a positive number, enter it on Line 25 as a negative number; likewise, if the total amount on Part 2, Line 22 is a negative number, enter it on Line 25 as a positive number.
Line 26	**Administrative Discount from GAS-1202** Enter the amount from GAS-1202, Line 18. **Note:** This is the administrative discount that is calculated on the gallons ***originally*** entered on GAS-1202, page 1 and page 2; it is ***NOT*** the administrative discounts calculated on Part 1 and Part 2 of this worksheet.
Line 27	**Corrected Administrative Discount for October 2026** Add the total amounts from Part 1, Line 12 and Part 2, Line 24 and enter the result.
Line 28	**Adjustment** Add Lines 25 and 26, then subtract Line 27. Enter the result. Add the amount on Line 28 to GAS-1202, Line 19.