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GAS-1264W NOV Instr.
Excise Tax Suspension Worksheet Instructions

Use Form GAS-1264W-NOV to calculate the amount of motor fuels excise tax a Fuel Alcohol and Biodiesel Provider 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-1264 and all applicable schedules. Do not file this worksheet with Form GAS-1264. Keep it for your records.

Part 1: Adjustment Calculation	
Line 1	**Motor Fuel Road Tax** Multiply the total amount entered on GAS-1264, Line 16 by -1. Enter the result. Note: If the total amount entered on GAS-1264, Line 16 is positive, enter it on Line 1 as a negative number; if the total amount entered on GAS-1264, Line 16 is negative, enter it on Line 1 as a positive number.
Line 2	**Administrative Discount from GAS-1264** Enter the amount from GAS-1264, Line 18.
Line 3	**Corrected Administrative Discount** A fuel alcohol and biodiesel provider that files a timely return and remits a timely payment may deduct an administrative discount. To correctly compute the administrative discount, the following four steps must be analyzed. Administrative discount is computed 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 four steps: 1. If Line 8 equals zero, calculate the administrative discount by multiplying Line 29 by .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 29. If Line 9 is less than Line 29, calculate the administrative discount by multiplying Line 9 by .001, then multiply by the inspection tax rate of $0.0025, not to exceed a total of $8,000, or, b. Compare Line 9 to Line 29. If Line 9 is equal to Line 29, calculate the administrative discount by multiplying Line 29 by .001, then multiply by the inspection tax rate of $0.0025, not to exceed a total of $8,000., or, c. Compare Line 9 to Line 29. If Line 9 is greater than Line 29, calculate the administrative discount by multiplying Line 29 by .001, then multiply 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 29 by .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.