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

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

Steps

Part 1: Tax Computation for October 1, 2026 through October 9, 2026	
Line 1	**Total Receipts** Add the number of gallons, by product type, for October 1 through October 9 that were: 1. produced at in-state refinery; 2. reported on GAS-1264RS, Schedule 1; and 3. reported on GAS-1264RS Schedule 2. Enter the results by product type in the applicable fields. Add the amounts for each product type in Line 1. Enter the total in the “Total” field.
Line 2	**Gallons Sold to Licensed Suppliers, Distributors, and Importers** Total the number of gallons, by product type, reported disbursed October 1, 2026, through October 9, 2026 on the GAS-1264DS, Schedule 5C. Enter the results by product type in the applicable fields. Add the amounts for each product type in Line 2. Enter the total in the “Total” field.
Line 3	**Dyed Fuel Sales or Gallons Sold to Exempt Entities or for Export** Total the number of gallons, by product type, reported disbursed October 1, 2026, through October 9, 2026 on the following schedules: GAS-1264DS, Schedule 6F GAS-1264DS, Schedule 7 GAS-1264DS, Schedule 8 GAS-1264DS, Schedule 9A GAS-1264DS, Schedule 9C GAS-1264DS, Schedule 9E GAS-1264DS, Schedule 9F GAS-1264DS, Schedule 9G If applicable, add gallons produced by an individual for use in a private passenger vehicle registered in the name of that individual. Enter the totals by product type. Add the amounts for each product type in Line 3. Enter the total in the “Total” field.
Line 4	**Gross Taxable Gallons** Subtract Line 3 from Line 1. Enter the result by product type. Add the amounts for each product type in Line 4. Enter the total in the “Total” field.
Line 5	**Gallons Received Tax-Paid** Total the number of gallons, by product type, reported as received tax-paid October 1, 2026, through October 9, 2026 on the GAS-1264RS, Schedule 1. Enter the results by product type in the applicable fields. Add the amounts for each product type in Line 5. Enter the total in the “Total” field.
Line 6	**Net Taxable Gallons Before Tare** Subtract Line 5 from Line 4. Enter the result by product type. Add the amount for each product type in Line 6. Enter the total in the “Total” field.
Line 7	**Road Tax Tare Allowance** Multiply Line 6 by one percent (1% or .01). Enter the result by product type. Add the amounts for each product type in Line 7. Enter the total in the “Total” field.

Line 8	**Net Gallons Subject to Road Tax** Subtract Line 7 from Line 6. Enter the result by product type. Add the amounts for each product type in Line 8. Enter the total in the “Total” field.
Line 9	**Dyed Fuel Sales and Sales to Exempt Entities** Total the number of gallons, by product type, reported disbursed October 1, 2026, through October 9 , 2026 on the following schedules: GAS-1264DS, Schedule 6F GAS-1264DS, Schedule 8 GAS-1264DS, Schedule 9A GAS-1264DS, Schedule 9C GAS-1264DS, Schedule 9E GAS-1264DS, Schedule 9F GAS-1264DS, Schedule 9G Enter the results by product type. Add the amounts for each product type in Line 9. Enter the total in the “Total” field.
Line 10	**Taxable Gallons Subject to Inspection Tax Before Tare** Add Line 6 and Line 9. Enter result by product type. Add the amounts for each product type in Line 10. Enter the total in the “Total” field.
Line 11	**Inspection Tax Tare Allowance** Multiply Line 10 by one percent (1% or .01). Enter the result by product type. Add the amounts for each product type in Line 11. Enter the total in the “Total” field.
Line 12	**Net Gallons Subject to Inspection Tax** Subtract Line 11 from Line 10. Enter the result by product type. Add the amounts for each product type in Line 12. Enter the total in the “Total” field.
Line 13	**Motor Fuel Road Tax Due** Multiply Line 8 by the road tax rate of $0.410. Enter the result by product type. Add the amounts for each product type in Line 13. Enter the total in the “Total” field.
Line 14	**Motor Fuel Inspection Tax Due** Multiply Line 12 by the inspection tax rate of $0.0025. Enter the result by product type. Add the amounts for each product type in Line 14. Enter the total in the “Total” field.

Line 15	**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 October 1, 2026, through October 9, 2026 review the following steps: 1. If Line 5 equals zero, calculate the administrative discount by multiplying Line 2 for each product type by one tenth of one percent (0.1% or .001). Next, multiply fuel alcohol and undyed biodiesel gallons by the combined road and inspection tax rates ($0.4125). Then multiply dyed biodiesel gallons by the inspection tax rate ($0.0025). The administrative discount may not exceed a total of $8,000. 2. If Line 5 is greater than or equal to Line 4, enter $0.00. 3. If Line 5 is greater than zero but less than Line 4, calculate the administrative discount as follows: a. Compare Line 6 to Line 2. If Line 6 is less than Line 2 for each product type, calculate the administrative discount by multiplying Line 2 for each product type by one tenth of one percent (0.1% or .001). Next, multiply fuel alcohol and undyed biodiesel gallons by the combined road and inspection tax rates ($0.4125). Multiply dyed biodiesel gallons by the inspection tax rate ($0.0025). The administrative discount may not exceed a total of $8,000.; or b. Compare Line 6 to Line 2. If Line 6 is equal to Line 2 for each product type, calculate the administrative discount by multiplying Line 2 for each product type by one tenth of one percent (0.1% or .001). Next, multiply fuel alcohol and undyed biodiesel gallons by the combined road and inspection tax rates ($0.4125). Multiply dyed biodiesel gallons by the inspection tax rate ($0.0025.) The administrative discount may not exceed a total of $8,000.; or c. Compare Line 6 to Line 2. If Line 6 is greater than Line 2 for each product type, calculate the administrative discount by multiplying Line 2 for each product type by one tenth of one percent (0.1% or .001). Next, multiply fuel alcohol and undyed biodiesel gallons by the combined road and inspection tax rates ($0.4125). Multiply dyed biodiesel gallons by the inspection tax rate ($0.0025). The administrative discount may not exceed a total of $8,000. 4. If Line 5 is less than zero, calculate the administrative discount by multiplying Line 2 for each product type by one tenth of one percent (0.1% or .001). Next, multiply fuel alcohol and undyed biodiesel gallons by the combined road and inspection tax rates ($0.4125). Multiply dyed biodiesel gallons by the inspection tax rate ($0.0025). The administrative discount may not exceed a total of $8,000. Enter the result by product type. Add the amounts for each product type in Line 15. Enter the result in the “Total” field.

Part 2: Tax Computation for October 10, 2026 through October 31, 2026	
Line 16	**Total Receipts** Add the number of gallons, by product type, for October 10 through October 31 that were: 1. produced at in-state refinery; 2. reported on GAS-1264RS, Schedule 1; and 3. reported on GAS-1264RS Schedule 2. Enter the totals by product type in the applicable fields. Total the amounts for each product type in Line 16. Enter the result in the “Total” field.
Line 17	**Gallons Sold to Licensed Suppliers, Distributors, and Importers** Total the number of gallons, by product type, reported disbursed October 10 through October 31 on the GAS-1264DS, Schedule 5C. Enter the totals by product type in the applicable fields. Add the amounts for each product type in Line 17. Enter the result in the “Total” field.
Line 18	**Dyed Fuel Sales or Gallons Sold to Exempt Entities or for Export** Total the number of gallons, by product type, reported disbursed October 10 through October 31 on the following schedules: GAS-1264DS, Schedule 6F GAS-1264DS, Schedule 7 GAS-1264DS, Schedule 8 GAS-1264DS, Schedule 9A GAS-1264DS, Schedule 9C GAS-1264DS, Schedule 9E GAS-1264DS, Schedule 9F GAS-1264DS, Schedule 9G If applicable, add gallons produced by an individual for use in a private passenger vehicle registered in the name of that individual. Enter the totals by product type in the applicable fields. Add the amounts for each product type in Line 18. Enter the results in the “Total” field.
Line 19	**Gross Taxable Gallons** Subtract Line 18 from Line 16. Enter the result by product type. Add the amounts for each product type in Line 18. Enter the result in the “Total” field.
Line 20	**Gallons Received Tax-Paid** Total the number of gallons, by product type, reported as received tax-paid October 10 through October 31 on the GAS-1264RS, Schedule 1. Enter the totals by product type in the applicable fields. Add the amounts for each product type in Line 20. Enter the result in the “Total” field.
Line 21	**Net Taxable Gallons Before Tare** Subtract Line 20 from Line 19. Enter the result by product type. Add the amount for each product type in Line 21. Enter the result in the “Total” field.
Line 22	**Road Tax Tare Allowance** Multiply Line 21 by one percent (1% or .01). Enter the result by product type. Add the amounts for each product type in Line 22. Enter the result in the “Total” field.
Line 23	**Net Gallons Subject to Road Tax** Subtract Line 22 from Line 21. Enter the result by product type. Add the amounts for each product type in Line 23. Enter the result in the “Total” field.

Line 24	**Dyed Fuel Sales and Sales to Exempt Entities** Total the number of gallons, by product type, reported disbursed October 10 through October 31 on the following schedules: GAS-1264DS, Schedule 6F GAS-1264DS, Schedule 8 GAS-1264DS, Schedule 9A GAS-1264DS, Schedule 9C GAS-1264DS, Schedule 9E GAS-1264DS, Schedule 9F GAS-1264DS, Schedule 9G Enter the totals by product type in the applicable fields. Add the amounts for each product type in Line 24. Enter the result in the “Total” field.
Line 25	**Taxable Gallons Subject to Inspection Tax Before Tare** Add Line 21 and Line 24. Enter result by product type. Add the amounts for each product type in Line 25. Enter the result in the “Total” field.
Line 26	**Inspection Tax Tare Allowance** Multiply Line 25 by one percent (1% or .01). Enter the result by product type. Add the amounts for each product type in Line 26. Enter the result in the “Total” field.
Line 27	**Net Gallons Subject to Inspection Tax** Subtract Line 26 from Line 25. Enter the result by product type. Add the amounts for each product type in Line 27. Enter the result in the “Total” field.
Line 28	**Motor Fuel Road Tax Due** Multiply Line 23 by the road tax rate of $0.410. Enter the result by product type. Add the amounts for each product type in Line 28. Enter the result in the “Total” field.
Line 29	**Motor Fuel Inspection Tax Due** Multiply Line 27 by the inspection tax rate of $0.0025. Enter the result by product type. Add the amounts for each product type in Line 29. Enter the result in the “Total” field.

Line 30	**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 October 10 through October 31, review the following steps: 1. If Line 20 equals zero, calculate the administrative discount by multiplying Line 17 for each product type by .001, then by the inspection tax rate of $0.0025, not to exceed a total of $8,000. 2. If Line 20 is greater than or equal to Line 19, enter $0.00. 3. If Line 20 is greater than zero but less than Line 19, calculate the administrative discount as follows: a. Compare Line 21 to Line 17 by product type. If Line 21 is less than Line 17 for each product type, calculate the administrative discount by multiplying Line 21 for each product type by .001, then by the inspection tax rate of $0.0025, not to exceed a total of $8,000.; or b. Compare Line 21 to Line 17 for each product type. If Line 21 is equal to Line 17 for each product type, calculate the administrative discount by multiplying Line 17 for each product type by .001, then by the inspection tax rate of $0.0025, not to exceed a total of $8,000.; or c. Compare Line 21 to Line 17 for each product type. If Line 21 is greater than Line 17 for each product type, calculate the administrative discount by multiplying Line 17 for each product type by .001, then by the inspection tax rate of $0.0025, not to exceed a total of $8,000. 4. If Line 20 is less than zero, calculate the administrative discount by multiplying Line 17 for each product type by .001, then by the inspection tax rate of $0.0025, not to exceed a total of $8,000. Enter the result by product type. Add the amounts for each product type in Line 30 and enter the result in the “Total” column.
Part 3: Adjustment Calculation	
Line 31	**Motor Fuel Road Tax Calculated for October 10, 2026, through October 31, 2026** Multiply the total amount entered on Part 2, Line 28 by negative one (-1). In effect, if the total amount entered on Part 2, Line 28 is positive, enter it on Line 31 as a negative number; if the total amount entered on Part 2, Line 28 is negative, enter it on Line 31 as a positive number.
Line 32	**Administrative Discount from GAS-1264** Enter the amount from GAS-1264, Line 18. Note: This is the administrative discount that is calculated on the gallons entered on page 1 and page 2 of the return; not the administrative discounts calculated on Part 1 and Part 2 of this worksheet.
Line 33	**Corrected Administrative Discount for October 2026** Add the total amounts from Part 1, Line 15 and Part 2, Line 30 and enter the result.
Line 34	**Adjustment** Add Lines 31 and 32, then subtract Line 33 to calculate the road tax suspension adjustment. Enter the result.