House Bill 234 of the 144th General Assembly amended Title 7 Chapter 91 to ensure that the tax surcharge imposed by the Hazardous Substance Cleanup Act (HSCA) is paid only once, regardless of how many times petroleum products are resold for all petroleum gross receipts received after June 30th 2007. Complete this Petroleum Wholesale Form 9114W and attach it to your gross receipts tax return to report all petroleum purchases that the HSCA tax has already been paid.

**SPECIFIC INSTRUCTIONS FORM 9114W**

**LINE 1:** Enter on line 1 either your federal employer identification number or your social security number.

**LINE 2:** Enter on line 2 the name of your company or business.

**LINE 3:** Enter on line 3 the address of your company or business.

**LINE 4:** Enter on line 4(a) the month for which you are claiming previous payments of the HSCA tax. Enter on line 4(b) the total petroleum monthly gross receipts from line 5 of your gross receipts tax return. Note this amount cannot be less than what is entered on line 5 of your gross receipts tax return.

**LINE 5:** Enter on line 5 the name and address of all petroleum distributors and wholesalers that you purchased petroleum products from in the month.

**LINE 5(a):** Enter the distributor or wholesaler's federal employer identification number and Delaware business license number.

**LINE 5(b):** Enter the total amount of petroleum products purchased excluding the HSCA tax from the distributor or wholesaler.

**LINE 5(c):** Enter the total amount, if any, of HSCA tax paid on the amount listed on line 5(b). If petroleum products were purchased from a Delaware Petroleum Wholesaler that remitted and/or collected HSCA tax multiply line 5(b) times 0.009. NOTE you must be able to substantiate any amount of tax payment claimed on line 5(c). Failure to substantiate an amount, if requested, will result in you being liable for the tax as well as statutory penalties and interest.

**LINE 6:** Enter on line 6(b) the total of all petroleum products purchased in the month from Form 9114W and Form 9114W Supplemental Line 5 (if used). Enter on line 6(c) the total of all HSCA tax paid in the month from Form 9114W and Form 9114W Supplemental Line 5 (if used).

**LINE 7:** Multiply line 6(b) by 0.015244 and round the result to the forth decimal place (i.e. 0.75265 = 0.7527). Enter the result on line 7.

**LINE 8:** Divide line 6(c) by the amount on line 7 and round the result to the forth decimal place (i.e. 0.75265 = 0.7527). Enter the result on line 8.

**LINE 9:** Subtract line 8 from 1.0 and round the result to the forth decimal place (i.e. 0.75265 = 0.7527). Enter the result on line 9.

**LINE 10:** Multiply line 4(b) by line 9. Multiply the result by 0.015244 and round the result to the fourth decimal place (i.e. 0.75265 = 0.7527). Enter the result on line 6 of your petroleum gross receipts tax return.