

Office of Public Carrier Regulations

2007 Annual Gross Revenue Return Instructions

The Delaware Department of Transportation's *Rules and Practices*, and Title 2, Chapter 18, **Delaware Code**, provide for a regulatory assessment to be charged to public carriers engaged in intrastate transportation in Delaware. Companies with multiple certifications will file Annual Gross Revenue Reports for each respective certification. For example, a company with both limousine and charter bus certificate must file separate Annual Reports for each respective certification.

The Annual Gross Revenue Return Covers the reporting period from January 1 through December 31. These reports and assessments are due to DelDOT on or before April 1, following the actual reporting year. (Example-2007 Annual Gross Revenue Return is due on or before April 1, 2008) If the report is not received on or before the due date of April 1, suspensions will be issued immediately and the public carrier may be required to request a hearing for the certificate to be reinstated. Additional costs and/or penalties may be incurred as a result. A \$100.00 late fee will also be assessed on all reports that are not filed timely. **Please include the filing fee of \$7.50 with your Annual Report**, *regardless of your income for this reporting period.*

Public carriers who perform both interstate and intrastate transportation will pay an assessment only on the intrastate portion of their business. School bus operators should exclude income from trips under the Department of Public Instruction's jurisdiction.

All public carriers must also supply an updated equipment list (Form PC-19A) and driver listing (Form PC-19B) annually along with the Gross Revenue Return. Select the "Equipment Schedule" and "Driver List" tab to complete those forms. They may be completed by entering the data directly into the form.

All Annual Gross Revenue Returns filed will be subject to audit by this department. Proper books and records must be maintained in order to support the gross intrastate revenue reported on this return. Public carriers that fail to maintain proper books and records will be subject to additional penalties.

Please include a copy of your company's current year Delaware Business License issued by the Delaware Division of Revenue. If there are any questions, please contact the Office of Public Carrier Regulation at (302) 744-2706.

Completing the Return

Check the box in the upper right hand corner of the return to indicate if the return being filed is an original return or an amended return. An amended return may need to be filed if the information reported is later determined to be incorrect.

Section 1:

1. Enter the company's legal name, mailing address, Docket number, and Federal Employer Identification Number (FEIN). If any of the information has changed from previous filings please note this on the application.
2. Check the type of Public Carrier Service Furnished. Select only one type of service per return. A separate return must be filed for each certificate issued.
3. Indicate if you operated the entire period of this return by selecting the appropriate box.

Section 2:

- Line 1: Enter the gross revenue received from intrastate operations only on line 1 of the return.
- Line 2: The tax rate is .002. The amount has already been entered on the form for you.
- Line 3: Multiply line 1 by .002. (Example $\$25,000 \times .002 = \50.00).
- Line 4: There is a \$7.50 filing fee that must be included regardless of the gross revenue reported. The amount has already been entered on the form for you.
- Line 5: Add lines 3 and 4.
- Line 6: If the return is filed after the April 1 due date, a late filing penalty of \$100.00 is due. Enter \$100.00 on line 6.
- Line 7: If the return is filed after the April 1 due date, interest at 1% per month (or portion thereof) is due. Multiply the amount on line 5 times 1% times the number of months late (Example: Gross Revenue Due is \$50.00 plus \$7.50 filing fee filed three months late- $\$57.50 \times 1\% \times 3 = \1.74)
- Line 8: Add lines 5, 6, & 7.

Section 3:

1. Enter the name and title of the public carrier's representative authorized to signed the return.
2. The return must be signed by a duly authorized representative for the return to be considered a properly filed return. All returns received without signature will be returned for signature. A penalty and interest may be due on all returns returned for signature that are not received back to this office by the original due date of the return.
3. Enter the date the return is being prepared.
4. Enter the best day time phone number that the public carrier's representative can be reached if there are questions with the return.

Mail the completed return and required attachments to: Division of Motor Vehicles, Office of Public Carrier Regulation, P.O. Drawer E, Dover, DE 19903.

**STATE OF DELAWARE
 DELAWARE DEPARTMENT OF TRANSPORTATION
 OFFICE OF PUBLIC CARRIER REGULATIONS
 ANNUAL GROSS REVENUE RETURN**

Original
 Amended

For the Period January 1, 2007 through December 31, 2007

Section 1

Company Name: _____ **Docket No.** _____

Address: _____ **FEIN:** _____

P.O. BOX/STREET

CITY STATE ZIP

Type of Public Carrier Service Furnished:

Railroad <input type="checkbox"/>	Taxi <input type="checkbox"/>
Charter Bus <input type="checkbox"/>	Limousine <input type="checkbox"/>

Did you operate for the entire period of this return? Yes No

If Not, Show Operating Period: _____

Section 2

Gross Revenue includes all revenue, which (1) is collected by a public carrier subject to regulation by DelDOT, and (2) is derived from intrastate public carrier business of such a carrier. {See Section (3-4 of the Rules and Practices, Title 2, Chapter 18(g)(h)(h)(i)}.

1. Gross Intrastate Revenue	_____
2. Assessment Rate is .002	X .002
3. Total Gross Revenue Tax	_____
4. Filing Fee	\$7.50
5. Total Tax and Filing Fee Due	_____
6. \$100.00 Penalty for Late Filing if after April 1, 2008	_____
7. 1% Interest For late payment Enter Months Late	_____
8. Total Due	=====

Section 3

CERTIFICATION: I Hereby certify under penalties of perjury that this return is a true, complete and correct report to the best of my knowledge and belief.

_____ <small>AUTHORIZED PUBLIC CARRIER'S REPRESENTATIVE (PRINT NAME AND TITLE)</small>	_____ <small>SIGNATURE OF AUTHORIZED REPRESENTATIVE</small>	_____ <small>DATE</small>	_____ <small>PHONE NUMBER</small>
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Make Check Payable to DelDOT for the total amount due and mail with return to: Motor Fuel Tax Administration, Office of Public Carrier, P.O. Drawer E, Dover, DE 19903. A return and payment must be mailed on or before **April 1, 2008. A return must be filed even if there was no intrstate operations during the period.**

