

Office of Public Carrier Regulations 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 must report the annual gross revenue for each respective certification separately on the consolidated tax return. A separate column has been provided for each classification.

Notice: Effective January 1, 2010 the Annual Gross Revenue tax rate increased from .002 to .004.

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-2011 Annual Gross Revenue Return is due on or before April 1, 2012) 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. **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.

The Annual Gross Revenue Return (Form PC-19) has been prepared in an Excel Spreadsheet format in order to make completion of the return more convenient. All information can be entered directly into the form. The form calculates the amount of tax, filing fee, penalty, and interest due based on the information provided. Select the "Gross Revenue Return" tab to complete the return.

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.

Office of Public Carrier Regulations
Annual Gross Revenue Return Instructions

Check the box in the upper right hand corner of the return to indicate if the return being filed is an original return, an amended return, or final. An amended return may need to be filed if the information reported is later determined to be incorrect. If this a final return, please attach a statement with the return to indicate last date operated and the reason for the cessation of business.

Section 1:

1. Enter the company's legal name, mailing address, Docket number(s), 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 all types of Public Carrier Service Furnished (Click on the appropriate box with your cursor to select or unselect). Select only one type of service per return.
3. Indicate if you operated the entire period of this return by selecting the appropriate box. (Click on the appropriate box with your cursor to select or unselect).

Section 2:

1. Enter the gross revenue received from intrastate operations only in the yellow shaded area on line 1 of the return. The worksheet will calculate the total amount of tax due (gross revenue X .004%) plus the \$7.50 filing fee.
2. If the return filed after the April 1 due date, a late filing penalty of \$100.00 is due plus interest at 1% per month (or portion thereof). Enter the total number of months late in the yellow shaded area on line 7 of the return. The worksheet will calculate the \$100.00 penalty along with the amount of late payment interest due.
3. The total amount due is calculated by the worksheet to include the tax due, the \$7.50 filing fee, penalty for late filing (if applicable) and interest for late payment (if applicable). Make the check payable to DeIDOT 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.

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 returns. 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
 Final Return

For the Period January 1, 2011 through December 31, 2011

Section 1

Company Name: _____ Docket No(s): _____

Address: _____ FEIN: _____
P.O. BOX/STREET

_____ CITY STATE ZIP

Types of Public Carrier Service Furnished: *(Check all that apply)*

Railroad Taxi Fixed Route
 Charter Bus Limousine

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 §1802(g)(h)(i)(j)}.

	Taxi	Limo	Charter
1. Gross Intrastate Revenue	0.00	0.00	0.00
2. Assessment Rate is .004	X .004	X .004	X .004
3. Total Gross Revenue Tax	\$0.00	\$0.00	\$0.00
4. Filing Fee			\$7.50
5. Total Tax and Filing Fee Due			\$7.50
6. \$100.00 Penalty for Late Filing if after April 1, 2012			\$0.00
7. 1% Interest For late payment Enter Months Late 0			\$0.00
8. Total Due			\$7.50

Section 3

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

AUTHORIZED PUBLIC CARRIER'S REPRESENTATIVE
(PRINT NAME AND TITLE)

SIGNATURE OF AUTHORIZED REPRESENTATIVE

DATE

PHONE NUMBER

Make Check Payable to DeLDOT for the total amount due and mail with return to: Division of Motor Vehicles, Office of Public Carrier, P.O. Drawer E, Dover, DE 19903. A return and payment must be mailed on or before **April 1, 2012**. A return must be filed even if there was no intrstate operations during the period.

