TAX TRAKS

# You are probably overpaying fuel tax.

Eight of every ten jobbers we review are — in sales tax, in federal excise tax, or in both. We find it, we get it back, and we stop it happening again.

Greentraks Inc. dba TaxTraks · Fuel Jobber Tax Solutions
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# Where the money goes

Five places a fuel jobber routinely leaves money behind.

1. **Federal excise tax**
   24.3 cents a gallon, paid at the rack on every gallon of undyed diesel — including the gallons you then sold to a city, a school district or a fire district that was never meant to bear it.
2. **Sales and use tax**
   The big one. Allocated to the wrong place of sale, or charged on fuel that carried a partial exemption.
3. **Penalties and fines**
   Assessed on a filing that was wrong in the state's favour as often as in yours.
4. **Interest**
   Running on all of it, for as long as it has been sitting there.
5. **And it keeps happening**
   Because the return is prepared the same way next quarter.

# Start with the one you can check yourself

Federal excise tax on exempt sales. Arithmetic, not an opinion.

**24.3¢**

a gallon, on every gallon of undyed diesel, paid at the rack before you know who will burn it

**1**

person may claim it back on an exempt sale — and the law says which one. On most of your municipal accounts, that is you

**90 days**

is the window that is always safe. Later than that it stops being a refund and becomes a credit you wait a year for

=

## A quarter of a million gallons is $60,750.

A mid-sized jobber selling to two cities, a county yard, a fire district and a school district gets there without trying. Take your own exempt gallons for a year and multiply. If you have not been claiming, that number is the conversation.

*Illustration, not a client. Rate is the current federal diesel rate including the LUST component, checked 29 August 2026.*

# A registered ultimate vendor has a right you do not

Not a form. A statutory position, and the reason this money is claimable at all.

## Why the right had to be invented

Before 1993 the federal diesel tax was collected further down the chain, and an exempt buyer simply bought exempt. The Omnibus Budget Reconciliation Act of 1993 moved the tax up to the terminal rack, where it is collected from everybody at once and nobody yet knows who will burn the fuel.

That made the tax easy to collect and left a problem: the exempt buyer has now paid a tax he does not owe, and he never dealt with the government. So Congress gave the seller the right to claim it back on his behalf — and made him register for it.

### It is exclusive

On a sale to a state or local government the registered vendor is the only person who may claim. Not the city, not your supplier. If you are not registered, nobody claims it.

### It is not automatic

You apply on Form 637 and hold the activity letter for what you actually do. Holding one commits you to records and to the certificates behind every exempt sale.

### It comes back as cash

Not a credit against next quarter. A Form 8849 claim can be filed for any period of at least a week and paid on its own.

# Why nobody catches it

Not carelessness. The documents genuinely do not agree, and checking them by hand is not realistic.

### A quarter is a hundred thousand transactions

Nine ten-day statements, three sets of schedules, ninety nightly files and your own sales journal. Nobody is reconciling that in a spreadsheet.

### A statement dated the 1st belongs to last month

Ten-day billing periods do not line up with the month you are filing. Half the errors we find start here.

### The place of sale is a rack, not your office

Local tax follows the site. Allocate it to the office address and the whole book is misallocated.

### District rates overlap and move mid-quarter

One address can sit in several districts, and a quarter can need two rates for the same one.

### An exempt sale looks like every other sale

Nothing on the invoice to the city says the 24.3 cents on it is reclaimable. It only shows up if somebody goes looking for it.

### A short-paid claim arrives without a reason

When the IRS will not accept a customer it disallows those gallons and pays the rest. The letter explaining it follows the deposit by weeks, and by then the clock to respond is running.

# What we actually do

Four steps, and you are only really in two of them.

### 1 Free assessment

You send us what you already file. We tell you whether there is anything there. No charge, no obligation.

### 2 We review the filings

Your returns against your cardlock statements, your schedules and your own books — all of it, not a sample.

### 3 We build and file the claim

With the amended returns behind it, so the claim has a filing to stand on rather than an assertion.

### 4 You get the refund

And the following quarters are prepared so it does not start again.

$

## The assessment costs you nothing.

If there is nothing there, we say so and you have lost an afternoon. If there is, you will know roughly how much before you commit to anything.

# Why us and not your accountant

Your accountant is good. They have almost certainly never read a Pacific Pride statement.

## A jobber company, not a general tax shop

TaxTraks was started by a CPA and someone who ran fuel. That combination is the whole business: one side knows what a return has to prove, the other knows what actually came off the rack at two in the morning.

We only do this. Every quarter we read the same documents, from the same networks, in the same formats — which is why we find things a generalist reasonably would not.

### Independent

We are not selling you software you have to run, and we are not affiliated with CDTFA or with any fuel network.

### CPA-led

The claim is prepared and signed by people who file returns for a living, not by a recovery agency.

### Software-backed

The reconciliation is done by tools we built, on your real files — so the review is complete rather than a sample.

# What that looks like in practice

Findings from real engagements. No client is named, and neither will you be.

**0.095**

of a gallon — how close a client's own sales journal came to 491,350 gallons of statements once we had matched the products

**8,908**

gallons missing from one night's download. As a month total it looked like noise; day by day it had a date

**10%**

apparent gap between fuel sold and fuel bought — the extended network was missing from the purchase side. It closed to 0.14%

**3 cents**

the largest difference across a whole quarter once the statements and the summaries were reconciled

None of that is arithmetic. It is proving that four documents describing the same fuel agree — and finding the day one of them does not.

# And a new one, from this year

Section 6435. If you have ever paid tax on clear fuel and later sent it out dyed, that money used to stay paid.

1

### The problem it fixes

You buy clear diesel and the tax is paid at the rack. That same fuel then leaves an approved terminal dyed — which means it was never going to bear the tax at all. Until this year there was no route to get it back and it simply stayed paid.

2

### What changed

The One Big Beautiful Bill Act added section 6435, for eligible fuel removed on or after 31 December 2025. The refund goes to the one person who both paid the tax and removed the fuel dyed. There is no deadline to file beyond the ordinary three-year window.

3

### Why it needs somebody who has read it

Each removal has to carry its own Taxpayer's Report in the form the regulation sets out, tied back to the original taxable event. It cannot travel in the same envelope as your other claims. Ours is already built, and the tools for it are on the site.

*The section 6435 regulations are temporary and were current at 30 August 2026. We re-check them before every claim.*

# The tools come with the engagement

Fifteen of them, free to our clients, on your own numbers.

### 1 Your return, three ways

The sales and use tax return, the Bradley-Burns allocation and the district schedule — one set of figures that has to agree with itself.

### 2 CDTFA's own workbooks

District tax and monthly pre-collection, filled in from your figures and matched to their city codes.

### 3 Cardlock, read properly

Statements, schedules and settlement files turned into what you collected and what you paid, by site.

### 4 Excise claims, worked out

New. Load your own exempt customer list and it works out which claim line every sale belongs on, checks the thresholds and the deadline, and produces the filing pack.

### 5 One period, everything checked

A month or a quarter of all of it at once — statements, schedules, nightly files and your own sales journal, against each other.

### 6 Carbon for your customers

Turn your cardlock data into a filing-grade carbon figure for every customer on your account.

# Something to sell your customers

Your biggest customers have a California filing deadline. You are holding the data they need.

1

### They have the obligation

California's SB 253 makes companies over $1 billion in revenue report their emissions to the Air Resources Board. Scope 1 is fuel burned in their own vehicles — and for many of them the only record of that fuel is your cardlock account.

2

### You already have it

It arrives every night and you have never had a reason to turn it into anything but a bill. We turn it into a carbon report for every customer, card by card, tied back to the network's own statements day by day.

3

### Which makes you the only supplier who can

The first filing is due 10 November 2026, and from 2027 an auditor tests the figures. A jobber who can hand a customer a defensible number is selling something nobody else on the rack is.

# Your files never leave your computer

The question every controller asks, answered before you ask it.

## Nothing is uploaded to us.

Every tool reads the file inside your own browser, on your own machine. Nothing is transmitted, nothing is stored, and closing the tab forgets it.

### Because of what is in them

A quarter of statements is every transaction, every card and every counterparty you have. It has no business on a web server.

### It works offline

No upload to wait for, no size limit to argue with, and a bad connection does not stop the review.

### Point your auditor at it

It is written into our published privacy policy, not just said on a call.

# Find out what you are owed.

One conversation is all it takes to find out whether there is anything there.

Send us what you already file — the returns, a quarter of cardlock statements, and your sales journal if you have it to hand. We will come back with what we found and what it is worth.

The assessment is free. If there is nothing there, we will tell you that too.

taxtraks.net · (530) 592-5046 · Yuba City, California · working nationwide