



August 6, 2021

IRS Issues Hefty Fines for Failure to Display Nontaxable Use Dispenser Labels

From Energy Marketers Association of America (EMA)

EMA continues to hear from energy marketers who have received hefty fines for failure to display IRS nontaxable use warning labels on dispensers. The IRS requires all dyed diesel and dyed kerosene dispensers to have a specific label indicating that the fuel is for nontaxable use only. Dispensers supplying undyed, untaxed kerosene sold from a blocked pump must also display an IRS nontaxable use warning label. The labeling requirement has been in place for diesel dyed diesel dispensers since 1993 and for dyed and clear kerosene dispensers since 1998. IRS field agents continue to enforce the dispenser label requirement in all regions of the country. Under IRS regulations marketers who fail to post the required labels are **presumed to know** the fuel will not be used for a nontaxable use and responsible for paying the 24.3 cpg federal excise tax on the fuel (the back-up tax). In addition, the IRS will assess a penalty of \$10 per gallon for every gallon of **nontaxable fuel in the storage tank connected to the dispenser** at the time of the violation.

The following IRS labels **must** be posted on any retail dispenser or other delivery facility (skid tank, consumer dispensers at bulk plants or card locks) where dyed diesel fuel and/or dyed kerosene are dispensed for use by a purchaser/consumer:

"DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE"

or

"DYED KEROSENE, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE".

In addition, the following label must be posted on all blocked pumps that sell clear, untaxed kerosene:

"UNDYED UNTAXED KEROSENE, NONTAXABLE USE ONLY".

The labels must be affixed to the dispenser in a conspicuous place within easy sight of the person dispensing the fuel either on the face of the dispenser (on both sides) or on the side of the dispenser just above the nozzle housing. The IRS issues violations for any IRS required label that is missing, faded, ripped or obscured in any from the consumers view. Marketers should frequently inspect dyed diesel fuel, dyed kerosene and clear untaxed kerosene dispensers to ensure the IRS label is properly placed and legible. Labels can be ordered online from most petroleum and c-store supply vendors.

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NACS Show Pre-Conference Workshop: Multi Unit Leadership

From NACS

There's an opportunity coming up at this year's NACS Show that provides an affordable and efficient way for those who operate multiple locations to invest in the development of your frontline leaders as you transition from leading one store to multiple locations: **NACS Show Pre-Conference Workshop: Multi Unit Leadership**.

On October 5, Jim Sullivan brings the principles from his bestselling book *Multi-Unit Leadership: The 7 Stages of Building Profitable Stores*, to the NACS Show for this one-day workshop to help retail c-store managers build the needed skills to transition to multi-unit leaders.

In this 6-hour interactive workshop, Sullivan addresses one of the most challenging transitions in a store leader's career: the move from single store manager to multi-store manager.

Designed for aspiring, newly promoted or current district/area managers, participants will walk away with skills and tools to:

- Abandon the single store "quarterback" mentality and tasks for the more nuanced and leadership focused multi-store "coach" mentality and tasks
- Proactively manage time
- Execute effective store visits
- Develop and build a team
- Serve as a brand ambassador and role model for store managers
- Improve territory performance

Attendees will also receive a copy of Jim's award-winning book *Multi-Unit Leadership: The 7 Stages of Building Profitable Stores* to continue their learning beyond the class.

Space is limited to the first 50 retail attendees who register, and the class is already half full! For more information about the program visit [here](#), or please reach out to [Jenna Collard](#) for more info.

VPCMA Rebate Program Open Free HazMat Training Offer

We are pleased to announce the 2021 relaunch of the VPCMA Upgrade & Save VA Rebate Program.

You Can Offer Your Customers:

- **\$500** for the replacement/upgrade of an existing oil-fired boiler or furnace to higher-efficiency energy saving equipment
- **\$300** for the installation of a new aboveground oil storage tank to replace an old aboveground or underground tank.
- **Limit of 2 rebates** per household
- That's **up to \$800.00** in rebates!

If you participated in last year's program, **you can [log in now](#) and start submitting rebates.**

[Click here for more info.](#)

73rd Annual Meeting September 26-28, 2021
The Marriott Virginia Beach Oceanfront

Register to attend [here](#).

For more information on the annual meeting, [click here](#).

For hotel reservations, [click here](#).

\$189 Oceanview/\$239 Oceanfront (Single or Double)