

Wyoming Department of Transportation  
Fuel Tax Administration

CHAPTER 1

Section 1. **Authority.**

These rules are promulgated by authority of W.S. 39-17-102 and W.S. 39-17-202.

~~Section 2. **Agricultural Gasoline License Certificate Procedure.**~~

~~(a) — A purchaser and user of gasoline for agricultural purposes shall apply annually in accordance with the Wyoming Department of Transportation (WYDOT) staggered registration guidelines for an agricultural license certificate on forms WYDOT provides. The applicant shall:~~

~~(i) — Certify annually to WYDOT that the gasoline is being used for agricultural purposes in Wyoming;~~

~~(ii) — Submit Internal Revenue Service documentation verifying gross agricultural sales averaging not less than ten thousand dollars (\$10,000) during the preceding two (2) calendar years; and~~

~~(iii) — Purchase the gasoline in bulk quantities to be used for agricultural purposes in Wyoming.~~

~~(b) — The applicant shall not be entitled to tax exempt fuel or any refund of taxes unless a valid certificate is on file with WYDOT.~~

~~(c) — WYDOT shall revoke an agricultural license certificate if it determines that the applicant made any false statements or violated any statute or rule when applying.~~

~~(d) — The license number listed on the license certificate shall be used for reporting all fuel sales to the agricultural user.~~

Section 2 3. **Licensing Procedure for New Applicants.**

(a) A supplier, terminal operator, distributor, importer, or exporter shall apply on forms the Wyoming Department of Transportation (WYDOT) provides. The applicant shall:

(i) — ~~Submit a current financial statement;~~

~~(i)(ii)~~ Submit proof of registration to do business in Wyoming from the Wyoming Secretary of State if the applicant is a limited liability corporation, limited partnership, or corporation;

~~(iii)~~ ~~Submit a Wyoming sales tax license number for the business, if applicable;~~

~~(ii)(iv)~~ Submit a current list of the business's owners, partners, members, managers, or corporate officers;

~~(iii)(v)~~ Submit proof of a federal employer tax identification number ~~and sales tax license;~~

~~(iv)(vi)~~ Declare bulk storage capacity located in Wyoming by fuel type ~~and submit a color photograph of the bulk plant, if applicable;~~

~~(v)(vii)~~ Declare the physical location of the business, bulk plant, and all other storage facilities; and

~~(vi)(viii)~~ Remit the appropriate licensing fee for each fuel type license requested.

(b) In addition to the preceding procedures, a supplier, terminal operator, distributor, importer, or exporter may be required to:

(i) Submit a current financial statement;

(ii) Submit proof of a valid sales tax license; and

(iii) Submit a color photograph of the bulk plant.

~~(b)(c)~~ A dealer shall apply for a license on forms WYDOT provides. The applicant shall:

(i) Submit proof of registration to do business in Wyoming from the Wyoming Secretary of State if the applicant is a limited liability corporation, limited partnership, or corporation;

(ii) Submit a current list of the business's owners, partners, members, managers, or corporate officers;

(iii) Submit proof of a federal tax identification number ~~and sales tax~~

license;

(iv) Declare bulk storage capacity located in Wyoming by fuel type;

(v) Declare the physical location of the business and all storage facilities ~~and submit a color photograph of all applicable storage facilities;~~

(vi) Submit a list of fuel suppliers; and

(vii) Remit the appropriate licensing fee for each fuel type, per location.

(d) In addition to the preceding procedures, a dealer may be required to:

(i) Submit proof of a valid sales tax license; and

(ii) Submit a color photograph of all storage facilities.

**Section 34. License Renewal Procedure.**

(a) A supplier, terminal operator, distributor, importer, exporter, or dealer shall renew annually on forms WYDOT provides. The applicant shall:

(i) Provide proof of good standing from the Wyoming Secretary of State if the applicant is a limited liability corporation, limited partnership, or corporation;

(ii) Remit the appropriate licensing fee for each fuel type license requested; and

(iii) Provide a color photograph and physical location for all bulk plants and storage facilities if they have been moved, relocated, or updated.

(b) When the license expires, the licensee shall not purchase, sell, or distribute fuel, and the licensee's suppliers shall be so notified.

**Section 45. Relicensing Procedures for Expired or Revoked Licensees.**

(a) A licensee whose license has expired or who has had a license revoked and seeks relicensing shall:

~~(i) Remit, in certified funds, all unpaid taxes, penalties, and interest along with all outstanding fuel tax reports;~~

(ii) File an application with WYDOT and remit the required license fee ~~using certified funds; and,~~

(iii) ~~Post a bond with WYDOT pursuant to W.S. 39-17-106 and W.S. 39-17-206.~~

(b) In addition to the preceding procedures, a licensee may be required to:

(a) Remit in certified funds all unpaid taxes, penalties, and interest along with all outstanding fuel tax reports;

(b) Submit the required licensee fee using certified funds; and

(c) Post a bond with the Department pursuant to W.S. 39-17-106 and W.S. 39-17-206.

Section 56. **Refund Claims and Audit Documentation.**

(a) A preprinted, serially numbered invoice issued at the time of sale is required for refund claims and audit purposes. The invoice shall include the following information:

(i) The date of sale;

(ii) The name and address of the seller;

(iii) The name of the purchaser;

(iv) The number of gallons sold;

(v) The type of fuel sold. Diesel fuel receipts shall clearly state whether the fuel contains dye or is undyed;

(vi) The price per gallon including all applicable taxes; and

(vii) The company unit number on the motor vehicle, the power unit's license number and state, or other identifying number on the vehicle or vehicles owned or operated by the purchaser.

(b) No altered or corrected invoice shall be accepted for refund purposes. Invoices containing errors shall be voided, and a new invoice issued and attached to the original invoice. The seller shall retain all invoices, original and voided, for ~~three~~ (3) years.

(c) A licensee may retain record information on CD-ROM, disk, microfiche, or other electronic means with prior WYDOT approval.

**Section ~~6~~7. Gross/Net and Billed Reporting.**

Pursuant to W.S. ~~40-10-127(b)~~ 39-17-102(a) and W.S. 39-17-202(a), suppliers, distributors, importers, and exporters shall report ~~either net, gross, or net and billed gallons. In addition, billed gallons shall be reported on each monthly tax report. The qualified agricultural gallons reported shall be reported taxed or untaxed in the manner that the customer was billed.~~ Distributors, importers, and exporters shall report the same net or gross gallons as the seller billed to them. Any excess fuel tax collected shall be remitted.

**Section ~~7~~ 8. Shrinkage ~~or~~ Expansion.**

Bulk plants shall include card locks and key locks directly fed by bulk plants. Bulk plants shall not include bulk storage that is part of a retail location. Neither shall bulk plants shall not include bulk storage of fuel stored in transport trucks, tank wagons, rail cars, or any other vessel. Retail storage only does not qualify the location as a bulk plant. To qualify as a purchase directly from a terminal, the fuel must be owned by the purchaser when it leaves the terminal.

**Section ~~8~~ 9. Accidental Blending and Product Transfer Procedures.**

(a) If undyed diesel fuel is accidentally blended with dyed diesel fuel, the licensed supplier, importer, distributor, or exporter shall contact WYDOT and provide the following information in writing:

- (i) The date and time of the incident;
- (ii) The exact location of the incident;
- (iii) Why and how the blending occurred;

(iv) The party responsible for the blending—including all companies and the names of the driver(s) and the purchaser; and

- (v) The number of gallons involved.

(b) The blended gallons shall also be reported on the monthly tax return, and the written explanation shall be included.

(c) For those fuels purchased as one product type and then sold as another product type, the licensed supplier, importer, distributor, or exporter shall include a written explanation of transfer along with the monthly tax return.

**Section 9 40. Procedure for Refunds on Agricultural, Auxiliary, and Non-highway Equipment.**

(a) Undyed, tax-paid special diesel fuel used to power agricultural, auxiliary, or non-highway equipment is eligible for a refund of the fuel taxes paid at the time of purchase less the state sales tax due the Department of Revenue. The user shall:

(i) Submit a written and signed form provided by WYDOT;

(ii) Submit receipts and total gallons with the written claim forms to WYDOT, showing the amounts of taxes paid (fuel and additional license tax) on the special fuel;

(iii) State the purpose of the fuel and why a refund is due; and

(iv) Include a list of all equipment using the diesel fuel for which the refund is being claimed.

(b) Trip logs, fuel disbursement log(s), receipts and invoices, and a complete list of all vehicles and equipment shall be maintained for audit purposes at the fuel user's office and may be requested for verification at WYDOT's discretion.

(c) ~~Pursuant to W.S. 39-17-205, i~~ Idle time and off-loading ~~is a~~ are taxable uses of fuel and shall not be eligible for any non-highway credit or refund.

(d) The ~~three one cents (\$0.03)~~ one cent (\$0.01) per gallon additional license taxes imposed by W.S. 39-17-104 and W.S. 39-17-204 ~~are is~~ is not subject to refund. ~~Refund requests of less than ten dollars (\$10) shall be processed only once each calendar year.~~

(e) Tax-paid bulk gasoline and undyed diesel purchased for agricultural purposes are eligible for a refund of the fuel taxes paid at the time of purchase. The user shall:

(i) Submit a statement to the Department in a format required by the Department;

(iii) Submit receipts and total gallons with the statement showing the taxes paid (fuel and additional license taxes) on the gasoline and undyed diesel;

(iv) Specify the number of gallons claimed; and

(v) Provide proof of gallons claimed for credit of the federal gasoline and undyed diesel taxes with the first quarter request (IRS required forms noted on the refund request).

**Section 10 ~~1~~ 2. Limitations for Allowing Credits or Refunds.**

Refunds shall not be issued for credits of less than ten dollars (\$10) a month. Annual account reconciliations shall result in refunds for those amounts less than ten dollars (\$10). Agricultural gasoline refunds will be issued within 60 days following the receipt of a complete, documented, and signed refund request.

**Section 11 ~~2~~ 2. Notice of Intent to Revoke Supplier, Distributor, Dealer, Importer, and Exporter License.**

(a) WYDOT shall issue a failure-to-file delinquency notice to a licensee who fails to comply with W.S. 39-17-107(a) or W.S. 39-17-207(a) by filing the required monthly tax reports on time. The licensee shall have ~~ten (10)~~ days from the date of the letter to file the delinquent tax report. Noncompliance may result in license revocation. WYDOT shall notify any revoked licensee's suppliers and customers of the revocation.

(b) WYDOT shall issue a billing for delinquent taxes, penalty, and interest to a licensee who fails to comply with W.S. 39-17-107(b) or W.S. 39-17-207(b) by remitting the correct monthly fuel taxes. The licensee shall have ~~ten (10)~~ days from the date of the letter to remit the delinquent taxes, penalty, and interest. Noncompliance ~~may~~ shall result in license revocation. WYDOT shall notify any revoked licensee's suppliers and customers of the revocation.

**Section 12 ~~3~~ 3. Insufficient Funds Checks Written to WYDOT.**

All insufficient funds checks shall be redeemed with certified funds. WYDOT ~~shall~~ may require certified funds for all future fuel taxes, penalties, interest, and license renewal fees.

**Section 13 ~~4~~ 4. Unrecoverable License Taxes.**

The supplier, distributor, or importer shall notify WYDOT of any unrecoverable Wyoming license taxes. WYDOT shall then provide the supplier, distributor, or importer with the documentation necessary to request a tax credit. WYDOT shall authorize in writing the credit to be taken against a future liability.

**Section 14 ~~5~~. Aviation Distribution Procedures.**

The aviation distribution shall be comprised of taxes on fuel distributed to bulk storage facilities at Wyoming airports and used for the aircraft at the airport.

**Section 15 ~~6~~. Ethanol Credit Procedures.**

(a) Before receiving ethanol credits, Wyoming ethanol producers shall provide WYDOT copies of contracts with Wyoming grain producers verifying agreements to purchase at least 25 percent one million dollars (\$1,000,000) worth of Wyoming-origin grain stocks.

(b) The producer who is granted a credit shall transfer the credit to any person having a tax liability for the sale of ethanol based motor fuel or gasoline in Wyoming;

(c) Credits based on metered production reports shall be issued to each qualifying producer on a monthly basis until the total of all tax credits equals \$4 million. Pursuant to W.S. 39-17-109(d), credits shall not exceed an amount equal to the amount of Wyoming-origin products purchased for the process of producing ethanol, excluding water.

(d) Credit shall be issued on a calendar year basis.

(~~e~~) Wyoming ethanol producers shall submit to WYDOT documentation supporting the purchase of at least 25 percent one million dollars (\$1,000,000) worth of Wyoming-origin grain stocks for year-end reconciliation of authorized credits.

(~~f~~) If natural damage to a significant portion of available Wyoming grain stock occurs, as determined by the Department of Agriculture, written verification of the natural damage shall be provided to WYDOT.

(~~g~~) WYDOT may deny or revoke any credit issued if it finds the ethanol producer provided false information.

**Section 16 Electronic Filing**

(a) Suppliers, distributors, importers, and exporters will be required to file monthly reports electronically as specified in the following:

(i) On or before October 1, 2011, for filers with more than 1,000 scheduled lines;



- lines;
- (ii) On or before January 1, 2012, for filers with more than 750 schedule
- lines;
- (iii) On or before April 1, 2012, for filers with more than 500 schedule
- (iv) On or before July 1, 2012, for filers with more than 250 schedule lines.
- (b) Any filer who is not able to file electronically on or before the preceding  
referenced date must be exempted in writing by the Department.

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(i) Submit proof of registration to do business in Wyoming from the Wyoming Secretary of State if the applicant is a limited liability corporation, limited partnership, or corporation;

(ii) Submit a current list of the business's owners, partners, members, managers, or corporate officers;

(iii) Submit proof of a federal employer tax identification number;

(iv) Declare bulk storage capacity located in Wyoming by fuel type;

(v) Declare the physical location of the business, bulk plant, and all other storage facilities; and

(vi) Remit the appropriate licensing fee for each fuel type license requested.

(b) In addition to the preceding procedures, a supplier, terminal operator, distributor, importer, or exporter may be required to:

(i) Submit a current financial statement;

(ii) Submit proof of a valid sales tax license; and

(iii) Submit a color photograph of the bulk plant.

(c) A dealer shall apply for a license on forms WYDOT provides. The applicant shall:

(i) Submit proof of registration to do business in Wyoming from the Wyoming Secretary of State if the applicant is a limited liability corporation, limited partnership, or corporation;

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(ii) Remit the appropriate licensing fee for each fuel type license requested; and

(iii) Provide a color photograph and physical location for all bulk plants and storage facilities if they have been moved, relocated, or updated.

(b) When the license expires, the licensee shall not purchase, sell, or distribute fuel, and the licensee's suppliers shall be so notified.

Section 4. **Relicensing Procedures for Expired or Revoked Licensees.**

(a) A licensee whose license has expired or who has had a license revoked and seeks relicensing shall file an application with WYDOT and remit the required license fee.

(b) In addition to the preceding procedures, a licensee may be required to:

(i) Remit in certified funds all unpaid taxes, penalties, and interest along with all outstanding fuel tax reports;

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(ii) The name and address of the seller;

(iii) The name of the purchaser;

(iv) The number of gallons sold;

(v) The type of fuel sold. Diesel fuel receipts shall clearly state whether the fuel contains dye or is undyed;

(v) The price per gallon including all applicable taxes; and

(vii) The company unit number on the motor vehicle, the power unit's license number and state, or other identifying number on the vehicle or vehicles owned or operated by the purchaser.

(b) No altered or corrected invoice shall be accepted for refund purposes. Invoices containing errors shall be voided, and a new invoice issued and attached to the original invoice. The seller shall retain all invoices, original and voided, for 3 years.

(c) A licensee may retain record information on CD-ROM, disk, microfiche, or other electronic means with prior WYDOT approval.

**Section 6. Gross/Net and Billed Reporting.**

Pursuant to W. S. 39-17-102(a) and W.S. 39-17-202(a), suppliers, distributors, importers, and exporters shall report net, gross, and billed gallons. Distributors, importers, and exporters shall report the same net or gross gallons as the seller billed to them. Any excess fuel tax collected shall be remitted.

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Bulk plants shall include card locks and key locks directly fed by bulk plants. Bulk plants shall not include bulk storage that is part of a retail location. Neither shall bulk plants include fuel stored in transport trucks, tank wagons, rail cars, or any other vessel. To qualify as a purchase directly from a terminal, the fuel must be owned by the purchaser when it leaves the terminal.

**Section 8. Accidental Blending and Product Transfer Procedures.**

(a) If undyed diesel fuel is accidentally blended with dyed diesel fuel, the licensed supplier, importer, distributor, or exporter shall contact WYDOT and provide the following information in writing:

- (i) The date and time of the incident;
- (ii) The exact location of the incident;
- (iii) Why and how the blending occurred;
- (iv) The party responsible for the blending—including all companies and the names of the driver(s) and the purchaser; and
- (v) The number of gallons involved.

(b) The blended gallons shall also be reported on the monthly tax return, and the written explanation shall be included.

(c) For those fuels purchased as one product type and then sold as another product type, the licensed supplier, importer, distributor, or exporter shall include a written explanation of transfer along with the monthly tax return.

Section 9. **Procedure for Refunds on Agricultural, Auxiliary, and Non-highway Equipment.**

(a) Undyed, tax-paid special diesel fuel used to power agricultural, auxiliary, or non-highway equipment is eligible for a refund of the fuel taxes paid at the time of purchase less the state sales tax due the Department of Revenue. The user shall:

(i) Submit a written and signed form provided by WYDOT;

(ii) Submit receipts and total gallons with the written claim forms to WYDOT, showing the amounts of taxes paid (fuel and additional license tax) on the special fuel;

(iii) State the purpose of the fuel and why a refund is due; and

(iv) Include a list of all equipment using the diesel fuel for which the refund is being claimed.

(b) Trip logs, fuel disbursement log(s), receipts and invoices, and a complete list of all vehicles and equipment shall be maintained for audit purposes at the fuel user's office and may be requested for verification at WYDOT's discretion.

(c) Idle time and off-loading are taxable uses of fuel and shall not be eligible for any non-highway credit or refund.

(d) The one cent per gallon additional license tax imposed by W.S. 39-17-104 and W.S. 39-17-204 is not subject to refund.

(e) Tax-paid bulk gasoline and undyed diesel purchased for agricultural purposes are eligible for a refund of the fuel taxes paid at the time of purchase. The user shall:

(i) Submit a statement to the Department in a format required by the Department;

(ii) Submit receipts and total gallons with the statement showing the taxes paid (fuel and additional license taxes) on the gasoline and undyed diesel;

(iii) Specify the number of gallons claimed; and

(iv) Provide proof of gallons claimed for credit of the federal gasoline and undyed diesel taxes with the first quarter request (IRS required forms noted on the refund request).

Section 10. **Limitations for Allowing Credits or Refunds.**

Agricultural gasoline refunds will be issued within 60 days following the receipt of a complete, documented, and signed refund request.

Section 11. **Notice of Intent to Revoke Supplier, Distributor, Dealer, Importer, and Exporter License.**

(a) WYDOT shall issue a failure-to-file delinquency notice to a licensee who fails to comply with W.S. 39-17-107(a) or W.S. 39-17-207(a) by filing the required monthly tax reports on time. The licensee shall have 10 days from the date of the letter to file the delinquent tax report. Noncompliance may result in license revocation. WYDOT shall notify any revoked licensee's suppliers and customers of the revocation.

(b) WYDOT shall issue a billing for delinquent taxes, penalty, and interest to a licensee who fails to comply with W.S. 39-17-107(b) or W.S. 39-17-207(b) by remitting the correct monthly fuel taxes. The licensee shall have 10 days from the date of the letter to remit the delinquent taxes, penalty, and interest. Noncompliance shall result in license revocation. WYDOT shall notify any revoked licensee's suppliers and customers of the revocation.

Section 12. **Insufficient Funds Checks Written to WYDOT.**

All insufficient funds checks shall be redeemed with certified funds. WYDOT may require certified funds for all future fuel taxes, penalties, interest, and license renewal fees.

Section 13. **Unrecoverable License Taxes.**

The supplier, distributor, or importer shall notify WYDOT of any unrecoverable Wyoming license taxes. WYDOT shall then provide the supplier, distributor, or importer with the documentation necessary to request a tax credit. WYDOT shall authorize in writing the credit to be taken against a future liability.

Section 14. **Aviation Distribution Procedures.**

The aviation distribution shall be comprised of taxes on fuel distributed to bulk storage facilities at Wyoming airports and used for the aircraft at the airport.



Section 15. **Ethanol Credit Procedures.**

(a) Before receiving ethanol credits, Wyoming ethanol producers shall provide WYDOT copies of contracts with Wyoming grain producers verifying agreements to purchase at least 25 percent worth of Wyoming-origin grain stocks.

(b) The producer who is granted a credit shall transfer the credit to any person having a tax liability for the sale of ethanol based motor fuel or gasoline in Wyoming;

(c) Credits based on metered production reports shall be issued to each qualifying producer on a monthly basis until the total of all tax credits equals \$4 million. Pursuant to W.S. 39-17-109(d), credits shall not exceed an amount equal to the amount of Wyoming-origin products purchased for the process of producing ethanol, excluding water.

(d) Credit shall be issued on a calendar year basis.

(e) Wyoming ethanol producers shall submit to WYDOT documentation supporting the purchase of at least 25 percent worth of Wyoming-origin grain stocks for year-end reconciliation of authorized credits.

(f) If natural damage to a significant portion of available Wyoming grain stock occurs, as determined by the Department of Agriculture, written verification of the natural damage shall be provided to WYDOT.

(g) WYDOT may deny or revoke any credit issued if it finds the ethanol producer provided false information.

Section 16. **Electronic Filing**

(a) Suppliers, distributors, importers, and exporters will be required to file monthly reports electronically by the specified in the following:

(i) On or before October 1, 2011, for filers with more than 1,000 scheduled lines;

(ii) On or before January 1, 2012, for filers with more than 750 schedule lines;

(iii) On or before April 1, 2012, for filers with more than 500 schedule lines;

(iv) On or before July 1, 2012, for filers with more than 250 schedule lines.

(b) Any filer who is not able to file electronically on or before the preceding referenced date must be exempted in writing by the Department.