

## Uniform Forms

### Purpose

Uniform Reports and Schedules serve two purposes in support of the 11 Point Plan. First, uniform reports and schedules provide a uniform reporting mechanism for industry and government to record motor fuel tax transactions. Second, the forms facilitate information exchange between states by ensuring each state collects similar data.

If an oil company uses all of the forms, the company could account for all fuel transactions by reporting the same types of data in a similar format for each state's fuel tax reports. Industry will understand what is required and will be better able to comply with each state's requirements. The state will be more likely to get the data it needs in the desired format from all taxpayers.

In addition, any taxpayer could easily format the uniform summary page for computer reporting. Since the reporting would be similar for all states, more taxpayers may move to computerized reports.

**States are allowed some flexibility when using uniform reports. The reports can be modified to accomplish the following:**

- States can add or delete product columns from the uniform summary reports (cover sheet only) to tailor the forms to their needs.
- States can require taxpayers to complete subschedules for additional information but must use the standard schedule format. The total of the subschedules is reflected on the uniform schedule.
- The forms are designed to facilitate cross-checking taxpayer's data with:
  - a) other states imports and exports schedules,
  - b) common carrier reports, and
  - c) terminal operator reports.

## Forms Management FTA Uniform Reporting Forms

The FTA Uniformity Committee conducted a survey to the states to find out which states were compliant or non-compliant with uniform forms. The following is the results of the completed survey:

State	FEIN #	Product Codes	Uniform Schedules	Tax Return	Gross or Net	
Alabama	no	no	no	no	no	none
Alaska	yes	yes	no	no	no	choice
Arizona	yes	yes	no	no	no	net
Arkansas	yes	yes	yes	no	no	net
California	yes	yes	yes	no	no	net
Colorado	yes	yes	yes	yes	yes	
Connecticut	yes	yes	yes	yes	yes	
Delaware	yes	yes	yes	no	no	gross
Florida	yes	yes	yes	yes	yes	
Georgia	yes	yes	yes	yes	no	billed
Hawaii	yes	no	no	no	no	
Idaho	yes	yes	yes	yes	no	gross
Illinois	no	no	no	yes	no	
Indiana	yes	yes	yes	no	yes	
Iowa	yes	yes	yes	yes	no	gross
Kansas	yes	yes	yes	yes	yes	
Kentucky	no	no	no	no	no	none
Louisiana	no	yes	yes	yes	no	none
Maine	yes	yes	yes	no	yes	
Maryland	yes	yes	yes	yes	no	none
Massachusetts	yes	yes	yes	no	no	none
Michigan	yes	yes	yes	yes	yes	
Minnesota	yes	yes	yes	no	no	gross
Mississippi	yes	yes	yes	no	no	net
Missouri	yes	yes	yes	yes	yes	
Montana	yes	yes	yes	yes	yes	
Nebraska	yes	yes	yes	yes	no	gross
Nevada	yes	yes	yes	yes	yes	
New Hampshire	yes	yes	yes	yes	yes	gross
New Jersey	yes	no	no	no	no	none
New Mexico	yes	yes	yes	yes	yes	
New York	yes	no	no	no	no	none
North Carolina	yes	yes	yes	yes	yes	
North Dakota	yes	yes	yes	no	yes	
Ohio	yes	yes	yes	yes	no	gross
Oklahoma	yes	yes	yes	yes	yes	
Oregon	yes	no	no	no	no	gross
Pennsylvania	yes	yes	yes	yes	yes	
Rhode Island	no	no	no	yes	no	billed
South Carolina	yes	yes	yes	yes	yes	
South Dakota	yes	yes	yes	yes	no	gross
Tennessee	yes	yes	yes	yes	yes	
Texas	no	no	no	no	no	billed
Utah	yes	yes	yes	no	yes	

State	FEIN #	Product Codes	Uniform Schedules	Tax Return	Gross or Net	
Vermont	no	no	no	no	no	
Virginia	yes	yes	yes	yes	no	billed
Washington	no	no	no	no	no	
West Virginia	yes	yes	yes	yes	yes	
Wisconsin	yes	yes	yes	yes	yes	
Wyoming	yes	yes	yes	yes	yes	

### Notes to survey

**FEIN#:** Does the return and/or subschedules cite the FEIN# of each seller and carrier?

**Product Codes:** Is the return using the FTA approved product codes? If not, the return is using state devised product codes.

**Uniform Schedules:** Is the return using the schedule codes adopted by the FTA? If not, the return is using state devised schedule codes.

**Tax Return:** Is the return covering all tax types (gasoline & diesel)? If not, the return only covers one tax type.

**Gross, Net, Billed Gallons:** Is the information on the return reported in net, gross and billed gallons? If not, what system is the state using? If listed a "none" this means the Forms Management Subcommittee was unable to determine what the gallon system that was being used.



# Terminal Report

## Terminal Report

### Purpose

The Terminal Report gives the state full accountability of all accountable products/motor fuel products moving through a terminal. The report is not a tax report. It gives the state an independent source of accountable product/motor fuel information that can be used to verify the transactions reported by taxpayers.

### Who Must File

All terminal operators who provide terminal services must file the Terminal Report. Terminal operators who operate more than one terminal must file a separate report for each terminal. If a state is receiving all of the inventory information with its distributor/supplier return you may want to consider adopting the following policy: A distributor who operates a terminal that handles only accountable products/motor fuel that it owns is not required to file the report. If the distributor handles accountable products/motor fuel owned by others, it must report all accountable products/motor fuel including its own. Bulk plant operators do not file this report.

### 1. Terminal Report Summary

#### 2. Schedule of Receipts

Each receipt of an accountable product/motor fuel into a terminal is listed on this schedule. By requiring the carrier name and FEIN to be listed with each receipt, the state can verify the receipt using the Common and Contract Carrier Report.

The position holder information on this schedule allows a state to track each taxpayer's movement of accountable products/motor fuel into a terminal. However, position holder information will not be available from certain terminals with fungible accountable products/motor fuel that are operated as part of a pipeline system with multiple terminals. In such a case, the position holder is not determined at the particular terminal until just prior to the removal of accountable products/motor fuel.

#### 3. Schedule of Disbursements

Each removal of an accountable product/motor fuel from a terminal is listed on this schedule. By requiring the carrier name and FEIN to be listed with each removal, the state can verify the removal using the Common and Contract Petroleum Products Carrier Report. The position holder name and FEIN provide the state with a link to the distributor's tax report. For each removal listed on this report, there should be a corresponding entry on one of the distributor's schedules filed by the position holder.

#### 4. Schedule of Inventories

This schedule provides detail of ownership of accountable products/motor fuel in a terminal by a position holder. It allows a state to determine where a certain taxpayer's inventories are located within the state.

The information will not be available from certain terminals with fungible accountable products/motor fuel that are operated as part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of accountable products/motor fuel.

### Conclusion

The terminal report is designed to allow any state to modify it for relevance to that state. For example, a state that wanted or required a separate column for undyed and dyed diesel could add the specific column on the terminal summary report page.

## **Terminal Report** **General Instructions**

### **REPORT IS DUE**

Your report, plus supporting schedules, is due on or before \_\_\_\_\_.

### **COMPLETING YOUR RETURN**

The terminal report which you file each month consists of the Terminal Report form and supporting receipts and disbursement schedules. The fuel transactions are to be sorted by fuel type and placed in the appropriate columns.

**Name/Location of Terminal** - Enter the name and physical address of the terminal.

**Terminal Code** - Enter the nine digit terminal code number as assigned by the Internal Revenue Service.

**Filing Period End** - Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).

**Name and Address of Terminal Operator** - Enter the name and address of the terminal operator.

**License Number** – State issued identification number.

**Phone Number** – Enter the telephone number of the person signing the report.

**FEIN** - Enter your Federal Employer Identification Number in the space provided.

**Column Instructions.** Gallons should be entered in net gallons (gallons corrected to 60 degrees Fahrenheit temperature). Gallons should be rounded to the nearest whole gallon and entered in the appropriate column.

**Gasoline Products** – All products that are commonly or commercially known or sold as gasoline or defined as gasoline in a state's statute.

**Diesel** – Any liquid that is commonly or commercially known, offered for sale or used as a fuel in diesel engines.

**Other** – Other reportable products.

### **Line Instructions**

**Line 1.** Beginning Inventory - Enter beginning inventory of all petroleum products handled at the terminal in the appropriate column. Carries over from column 3 on schedule 15C. Beginning inventory equals the prior month's reported actual ending inventory.

**Line 2.** Total Receipts - Enter total receipts of all petroleum products received into the terminal from supporting schedules 15A.

**Line 3.** Total Available – line 1 plus line 2.

**Line 4.** Total Disbursements - Enter total of all petroleum products disbursed from the terminal from supporting schedules 15B.

**Line 5.** Gallons Available – line 3 minus line 4 disbursements.

**Line 6.** Stock Gains & Losses – Enter inventory discrepancy by subtracting line 5 from line 7. If line 5 exceeds line 7, indicate the shortage with ( ).

**Line 7.** Actual Ending Inventory – Enter actual measured physical inventory of all petroleum products in the appropriate columns.

**Sign and date your report and indicate title of person responsible for the report.**

# Terminal Report

To be filed by all terminal operators.

**Terminal**

Name of Terminal:	Filing Period End: (CCYYMMDD)	Terminal Code:
Location of Terminal:		

**Operator**

Name:	FEIN:	License Number:	
Address:	City:	State	Zip Code:
Phone Number:			

**Transactions for the Month**

	Schedule No.	Net Gallons		
		Gasoline Products	Diesel	Other
1. Beginning Inventory (Total from Sch 15C, column 3)	15C			
2. Total Receipts (Total from Sch 15A; column 8)	15A			
3. Total Available (Line 1 plus line 2)				
4. Total Disbursements (Total from Sch 15B; column 9)	15B			
5. Gallons Available (less disbursements) (Line 3 minus line 4)				
6. Stock Gains & Losses				
7. Actual Ending Inventory (Total from Sch 15; column 7)	15C			

Signature of Terminal Operator:	Title:	Date:

Term

Revised 9/10, Helena, MT

Adopted September 93, Wichita, KS

**Schedule 15A - Terminal Operator Schedule of Receipts**

Company Name:	FEIN:	Terminal Code:	Filing Period End : (CCYYMMDD):	Product Code :
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(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Position Holder	(5) Position Holder FEIN	(6) Date Received	(7) Document Number	(8) Net Gallons
<b>Total:</b>							

Revised 9/10, Helena, MT

Adopted September 93, Wichita, KS

**Terminal Report – Terminal Operator Schedule of Receipts**

**General Instructions**

Schedule 15A provides detail in support of the amount(s) shown as receipts on the terminal report.

Each receipt of product into the terminal should be listed on separate lines.

**Identifying Information**

**Company Name and FEIN:** Enter the name and FEIN for the terminal operator shown on the terminal report.

**Terminal Code:** Use the IRS Terminal Control Number

**Filing Period End:** Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).

**Product Code:** Enter the appropriate FTA product code.

**Column Instructions**

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product into the terminal.

Column (3): **Mode of Transport** - Enter the mode of transport. Use one of the following:  
 J=Truck      R=Rail      B=Barge      PL=Pipeline  
 S=Ship (Great Lakes or ocean marine vessel)    BA=Book Adjustment    ST=Stationary Transfer  
 CE=Summary    RT=Removal from Terminal (other than by truck or rail for sale or consumption)

Column (4) & (5): **Position Holder** – Enter the name and FEIN of the company that owns the product as reflected on the records of the terminal operator (same as the Federal definition).

Column (6): **Date Received** – Enter the date the product was received into the terminal.

Column (7): **Document Number** – Enter the identifying number from the shipping document issued. In case of pipeline or barge movements, it is the pipeline or barge ticket number.

Column (8): **Net Gallons** – Enter the net gallons received into the terminal. The total of all amounts entered in this column should agree with the amount shown for receipts on the terminal report.

**Schedule 15B - Terminal Operator Schedule of Disbursements**

Company Name:	FEIN:	Terminal Code:	Filing Period End : (CCYYMMDD):	Product Code :
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(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Destination. State	(5) Position Holder	(6) Position Holder FEIN	(7) Date Shipped	(8) Document Number	(9) Net Gallons	(10) Gross Gallons
<b>Total:</b>									

Revised 9/10. Helena, MT

Adopted September 93, Wichita, KS

**Terminal Report – Terminal Operator Schedule of Disbursements**

**General Instructions**

Schedule 15B provides detail in support of the amount(s) shown as disbursements on the terminal report. Each disbursement of product from the terminal should be listed on separate lines.

**Identifying Information**

**Company Name and FEIN:** Enter the name and FEIN for the terminal operator shown on the terminal report.

**Terminal Code:** Use the IRS Terminal Control Number

**Filing Period End:** Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).

**Product Code:** Enter the appropriate FTA product code.

**Column Instructions**

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transported the product from the terminal.

Column (3): **Mode of Transport** - Enter the mode of transport. Use one of the following:  
 J=Truck      R=Rail      B=Barge      PL=Pipeline  
 S=Ship (Great Lakes or ocean marine vessel)    BA=Book Adjustment    ST=Stationary Transfer  
 CE=Summary    RT=Removal from Terminal (other than by truck or rail for sale or consumption)

Column (4): **Destination State** – Enter the state, territory, or foreign country to which any reportable motor fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for purpose of resale or use.

Column (5) & (6): **Position Holder** – Enter the name and FEIN of the company that owns the product as reflected on the records of the terminal operator (same as the Federal definition).

Column (7): **Date Shipped** – Enter the date the carrier leaves the terminal with the product.

Column (8): **Document Number** – Enter the identifying number from the shipping document issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number.

Column (9): **Net Gallons** – Enter the net gallons withdrawn from the terminal. The total of all amounts entered in this column should agree with the amount shown for disbursement on the terminal report.

Column (10): **Gross Gallons** – Enter the gross gallons withdrawn from the terminal.

**Schedule 15C - Terminal Operator Schedule of Inventories**

Company Name:	FEIN:	Terminal Code:	Filing Period End : (CCYYMMDD)	Product Code :
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(1) Position Holder	(2) Position Holder FEIN	(3) Beginning Inventory	(4) Total Receipts	(5) Total Disbursements	(6) Gain (Loss)	(7) Ending Inventory
<b>Totals:</b>						

Revised 9-10, Helena, MT

Adopted September 94, Salt Lake City, UT

**Terminal Report – Terminal Operator Schedule of Inventories**

**General Instructions**

Schedule 15C provides detail in support of the amount(s) shown as beginning inventory and actual ending inventory on the terminal report.

**Identifying Information**

**Company Name and FEIN:** Enter the name and FEIN for the terminal operator shown on the terminal report.

**Terminal Code:** Use the IRS Terminal Control Number.

**Filing Period End:** Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).

**Product Code:** Enter the appropriate FTA product code.

**Column Instructions**

Columns (1) & (2): **Position Holder** – Enter the name and FEIN of the company that owns the product as reflected on the records of the terminal operator (same as the Federal definition).

Column (3): **Beginning Inventory** - Enter the net gallons held by each position holder at the beginning of the month.

Column (4): **Receipts** – Enter the total number of net gallons received during the month for the account of each position holder.

Column (5): **Disbursements** – Enter the total number of net gallons disbursed during the month for the account of each position holder.

Column (6): **Gain (Loss)** – Enter the net gallons gained or lost during the month for the account of each position holder.

Column (7): **Ending Inventory** – Add amounts in column (4) and (6) to column (3), and subtract amounts in column (5).



# Supplier/Permissive Supplier Report

## Supplier/Permissive Supplier Report

### Purpose

This report gives the state full accountability of all products removed from a terminal by a supplier. The report is a tax report when the state's point of taxation is imposed on rack withdrawals.

### Who Must File

All suppliers who are accountable for product/motor fuel removed at a terminal rack.

### Schedule of Tax-Paid Receipts

Each receipt of tax-paid accountable products/motor fuel is listed on this schedule to support tax-paid receipt credit entered on the supplier report. For each shipment listed on this schedule, the state can verify the receipt using the following uniform reports:

- Terminal Report
- Supplier Schedule of Disbursements
- Common and Contract Carrier Report

### Schedule of Rack Removals

Each removal of accountable product/motor fuel by a supplier is listed on this schedule. By requiring the customer's name and FEIN to be listed with each removal, the state can verify the destination of the accountable products/motor fuel.

For each removal listed on this schedule, the state can verify the disbursement using the following uniform reports:

- Terminal Report
- Distributor Schedule of Receipts
- Common and Contract Carrier Report
- Retailer Report
- Bulk Dealer Report

### Schedule of State Diversion Corrections

This schedule records the state's approval of an ultimate destination of product that is diverted to a different destination than is indicated on the shipping documents when removed from a terminal rack. This is an optional schedule a state may use to track diverted product. If a state chooses not to use this schedule, then diversions should be reported as reversals (negatives) plus the corrected transactions (positives) on Schedule 15B, Terminal Operator Schedule of Disbursements.

### Conclusion

The supplier's report is designed to allow any state to modify it for relevance to the state. For example, a state that did not want or require a separate column for gasohol, but did want a column for propane, would simply delete the gasohol column and add the propane column on the supplier's summary report.

## **Supplier/Permissive Supplier Report**

### **General Instructions**

#### **REPORT IS DUE**

Your report, plus supporting schedules, is due on or before \_\_\_\_\_.

#### **COMPLETING YOUR RETURN**

The supplier/permissive supplier report which you file each month consists of the Supplier/Permissive Supplier Monthly Tax Report form, supporting receipts, disbursement and diversion correction schedules. The fuel transactions are to be sorted by fuel type and placed in the appropriate columns.

**Name and Address** - Enter the name and mailing address of the supplier.

**State of** - Enter the state for which you are filing.

**Filing Period End** - Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).

**License Number** – State issued identification number.

**FEIN** - Enter your Federal Employer Identification Number in the space provided.

**Column Instructions.** Gallons should be entered in net gallons (gallons corrected to 60 degrees Fahrenheit temperature). Gallons should be rounded to the nearest whole gallon and entered in the appropriate column.

**Gasoline Products** – All products that are commonly or commercially known or sold as gasoline or defined as gasoline in a state's statute.

**Gasohol** – Gasoline and ethanol blend. Enter the ethanol blend %.

**Diesel** – Any liquid that is commonly or commercially known, offered for sale or used as a fuel in diesel engines.

**Schedules and Section I must be completed prior to completing the form.**

#### **Line Instructions**

**Line 1 - 6** Used from the Distributor report if your state elects to have total accountability of inventory on the supplier report.

**Line 7.** Gross Taxable Gallons – Total from line 10, reverse side, Section I.

**Line 8.** Less Tax Paid Purchases – Total from tax paid receipt schedule.

**Line 9.** Net Taxable Gallons – Line 7 minus line 8.

**The next section of the return will be specific to each states tax computation.**

It allows for varying rates on different products, special tax rates on certain types of sales, inspection fees, LUST fees, evaporation & handling allowances, and other unique situations for a given state.

The last 4 lines provide for Total Tax Due, applicable penalty and interest, and Total Due.

**Sign and date your report, indicate title of person responsible for the report and a contact phone number.**

#### **Section I**

**Line 1.** Gallons removed tax collected – Total from all schedule 5's.

**Line 2.** Gallons of dyed diesel and dyed heating fuel removed – Total from all schedule 6F's.

**Line 3.** Gallons removed for export – Total from all schedule 7's.

**Line 4.** Gallons removed for U.S. government tax exempt – Total from all schedule 8's.

**Line 5.** Gallons removed for state & local government tax exempt – Total from all schedule 9's.

**Line 6.** Gallons removed for other tax exempt entities – Total from all schedule 10's.

**Line 7.** Total Disbursements – Total when Lines 1 through 6 are added.

**Line 8.** Gross Taxable Gallons Removed – Total from all schedule 5's.

**Line 9.** Diversions – Total all schedule 11's, Diverted product (could be negative or positive).

**Line 10.** Gross Taxable Gallons – Total of Line 7 minus Line 8 plus/minus Line 9. This amount will be transferred to Line 7 on the front of the return.

**Supplier/Permissive Supplier Monthly Tax Report**

		State of:
		Filing Period End: (CCYYMMDD)
Name:		License Number:
Address 1:		FEIN:
Address 2:		
City:	State:	Zip Code:

**Tax and Fees Calculation**

Gasoline	Gasohol _____%	Diesel
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Use lines 1 through 6 from the distributor report if your state elects to have total accountability of inventory on the supplier report.

**Complete Section I on Reverse Side First**

7. Gross Taxable Gallons: (From Line 10, reverse side, Section I)			
8. Less Tax Paid Purchases: (From tax paid receipt schedule)			
9. Net Taxable Gallons: (Line 7 minus Line 8)			

**Tax Computation Section (to be designed by each state)**

Allow for varying rates on different products, special tax rates on certain types of sales, inspection fees, LUST fees, evaporation & handling allowances, and other unique situations for a given state.

xx. Total :Tax Due: \$	\$
xx. ADD: Interest for late payment at _____% per month	
xx. ADD: Penalty for late Payment at _____%:	
xx. Total Due:	\$

Signature Block

**NOTE:** This form is designed to give uniform information for comparison between states. It is designed for fuel which is accounted for or taxed when removed at the terminal rack, and can be used for all types of fuel. You can add a column for other fuel types, or delete columns not needed. Each state can clarify the use of each line by giving specific line-by-line instructions - these instructions will vary from state to state, depending upon the exact point of taxation and who is accountable to report and pay the tax.

Supmr.frp      Revised 09/10, Helena, MT      Adopted September 97, St. Louis, MO

**Section I**

	From Schedule	Gasoline	Gasohol _____%	Diesel
1. Gallons removed tax collected:	5			
2. Gallons of dyed diesel and dyed heating fuel removed:	6F			
3. Gallons removed for export:	7			
4. Gallons removed for U.S. government tax-exempt:	8			
5. Gallons removed for state & local government tax exempt:	9			
6. Gallons removed for other tax exempt entities:	10			
7. Total Disbursements (add Lines 1 through 6):				
8. Gross Taxable Gallons Removed (from Line 1 Schedule 5):	5			
9. + or - Diversions (from schedule of diverted product):	11			
10. Gross Taxable Gallons (Line 7 minus line 8 plus/minus line 9; transfer to Line 7 on front of report):				

**Supplier Schedule of Tax-Paid Receipts**

Supplier Name:	License Number:	FEIN:	Schedule Type: 1	Filing Period End: (CCYYMMDD)	Product Code:
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(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Seller's Name	(6) Seller's FEIN	(7) Date Shipped	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State:t	Destination State:							
<b>Total:</b>											

SUPDIV Revised 9/10, Helena, MT Adopted September 97, St. Louis, MO

**Supplier Report Schedule of Tax-Paid Receipts**

General Instructions

This schedule provides detail in support of the amount shown as tax-paid receipts on the Supplier/Permissive Supplier monthly report

Identifying Information

**Company Name, License Number and FEIN:** Enter the name and number (if applicable) for the supplier shown on the supplier report.  
**Filing Period End:** Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).  
**Product Code:** Enter the appropriate FTA product code.

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.  
 Column (3): **Mode of Transport** - Enter the mode of transport. Use one of the following:  
 J=Truck R=Rail B=Barge PL=Pipeline  
 S=Ship (Great Lakes or ocean marine vessel) BA=Book Adjustment ST=Stationary Transfer  
 CE=Summary RT=Removal from Terminal (other than by truck or rail for sale or consumption)  
 Column (4): **Origin/Destination State** – Enter the origin state as it appears on the shipping document. Enter the name of the destination state as reported to the taxing agency or its agent.  
 Column (5): **Seller's Name** – Enter the name of the company the product was purchased from.  
 Column (6): **Seller's FEIN** – Enter the FEIN of the company the product was purchased from.  
 Column (7): **Date Received** – Enter the date the product was received.  
 Column (8): **Document/Bill of Lading Number** – Enter the identifying number from the manifest issued at the terminal when product removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In the case of barge, it is the voyage number. In the case of bulk plant removals, it is the withdrawal invoice number.  
 Column (9): **Net Gallons** – Enter the net gallons received.  
 Column (10): **Gross Gallons** – Enter the gross gallons received.  
 Column (11): **Billed Gallons** – (Use only if required by reporting state) – Enter the number of gallons billed. (should equal either net or gross gallons)

Provide a grand total for columns 9, 10 and 11 on the last page of each schedule for that product type. Carry the total forward (either net, gross or billed as required by the reporting state) to the appropriate receipts line on the supplier/permissive supplier monthly report.

Supplier/Permissive Supplier Schedule of Terminal Rack Removals

Supplier Name:			License Number:		FEIN:		Schedule Type	Filing Period End: (CCYYMMDD)		Product Code:		
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
									<b>Total:</b>			

Rack Revised 9/10, Helena, MT Adopted September 97, St. Louis, MO

**Supplier/Permissive Supplier Schedule of Terminal Rack Removals**

**General Instructions**

This schedule provides detail in support of the amount(s) shown as disbursements on the Supplier/Permissive Supplier monthly report. Each disbursement of product should be listed on separate lines.

**Identifying Information**

**Company Name, License Number and FEIN:** Enter the name and number for the supplier shown on the supplier report.  
**Filing Period End:** Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).  
**Product Code:** Enter the appropriate FTA product code.

**Schedule Type:** Enter one of the following numbers  
 5. Gallons removed tax collected  
 6F. Gallons of dyed diesel and dyed heating fuel removed  
 7. Gallons exported to state of \_\_\_\_\_  
 8. Gallons delivered to U.S. Government – tax-exempt  
 9. Gallons delivered to state & local government – tax-exempt  
 10. Gallons delivered to other tax-exempt entities  
 Optional Schedule: (Please refer to approved FTA subschedule list)

**Column Instructions**

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.  
 Column (3): **Mode of Transport** - Enter the mode of transport. Use one of the following:  
 J=Truck R=Rail B=Barge PL=Pipeline  
 S=Ship (Great Lakes or ocean marine vessel) BA=Book Adjustment ST=Stationary Transfer  
 CE=Summary RT=Removal from Terminal (other than by truck or rail for sale or consumption)  
 Column (4): **Origin/Destination State** – Enter the location the product was transported from/to. When disbursements are received into or from a terminal, use the IRS Terminal Control Number.  
 Column (5): **Terminal Code** – Use the IRS Terminal Control Number.  
 Column (6): **Sold To** – Enter the name of the company the product was sold to.  
 Column (7): **Purchaser's FEIN** – Enter the FEIN of the company the product was sold to.  
 Column (8): **Date Shipped** – Enter the date the product was shipped.  
 Column (9): **Document/Bill of Lading Number** – Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.  
 Column (10): **Net Gallons** – Enter the net gallons disbursed.  
 Column (11): **Gross Gallons** – Enter the gross gallons disbursed.  
 Column (12): **Billed Gallons** – (Use only if required by reporting state) – Enter the number of gallons billed to the customer. (should equal either net or gross gallons)

Provide a grand total for columns 10, 11 and 12 on the last page of each schedule type for that schedule. Carry the total forward (either net, gross or billed as required by the reporting state) to the appropriate disbursements line on the supplier/permissive supplier monthly report.

**Supplier Schedule of State Diversion Corrections**

Supplier Name:			License Number:		FEIN:		Schedule Type: 11		Filing Period End: (CCYYMMDD)		Product Code:		
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Purchaser's Name	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons	(13) Diversion Number
			Origin State	Destination State									
<b>Total:</b>													

SUPDIV Revised 9/10, Helena, MT Adopted September 97, St. Louis, MO

**Supplier Report Schedule of State Diversion Corrections**

General Instructions

This schedule provides detail in support of the amount show as diversion corrections on the Supplier/Permissive Supplier monthly report. Each diversion of product should be listed on separate lines with a separate schedule for each product type.

Identifying Information

**Company Name, License Number and FEIN:** Enter the name and number (if applicable) for the supplier shown on the Supplier Report.  
**Filing Period End:** Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).  
**Product Code:** Enter the appropriate FTA product code.

Column Instructions

- Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.
- Column (3): **Mode of Transport** - Enter the mode of transport. Use one of the following:  
 J=Truck R=Rail B=Barge PL=Pipeline  
 S=Ship (Great Lakes or ocean marine vessel) BA=Book Adjustment ST=Stationary Transfer  
 CE=Summary RT=Removal from Terminal (other than by truck or rail for sale or consumption)
- Column (4): **Origin/Destination State** – Enter the destination state as it originally appears on the shipping document. Enter the name of the destination state as reported to the taxing agency or its agent.
- Column (5): **Terminal Code** – Use the IRS Terminal Control Number.
- Column (6): **Purchaser's Name** – Enter the name of the company the product was sold to.
- Column (7): **Purchaser's FEIN** – Enter the FEIN of the company the product was sold to.
- Column (8): **Date Shipped** – Enter the date the product was shipped.
- Column (9): **Document/Bill of Lading Number** – Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number. In the case of bulk plant removals, it is the withdrawal invoice number.
- Column (10): **Net Gallons** – Enter the net gallons diverted. (see\*)
- Column (11): **Gross Gallons** – Enter the gross gallons diverted. (see\*)
- Column (12): **Billed Gallons** – (Use only if required by reporting state) – Enter the number of gallons billed (should equal either net or gross gallons). (see\*)
- Column (13): **Diversion Number** – Enter the number issued by the taxing agency or its agent that authorizes the diversion of the product from the destination state that is on the original shipping document.

Carry the total forward (net, gross or billed as required by the reporting state) to the appropriate line on the back of the supplier report.

**NOTE:** This is an optional schedule a state may use to identify and track diverted product. If a state chooses not to use this schedule, then report as reversals (negatives) plus corrected transactions (positives) on the schedule of terminal rack removals.

Diverted shipments are added to the return of the filing state.

\*Deduct the Shipments diverted to a state other than the state you are filing the tax return for.

# Distributor Fuel Tax Report

## Distributor Fuel Tax Report

### Purpose

The Distributor's Fuel Tax Report gives the state full accountability of all accountable products/motor fuel moving through a distributor. The report may or may not be a tax report, depending on the state's point of taxation. This report gives the state an independent source of information that can be used to verify the transactions reported by taxpayers.

### Who Must File

All distributors receiving and/or selling accountable products/motor fuel must file the Distributor's Fuel Tax Report.

### Schedule of Receipts

Each receipt of an accountable product/motor fuel is listed on this schedule. For each shipment listed on this schedule, the state can verify the receipt using the following uniform reports:

- Terminal Report
- Supplier Report
- Other Distributor's Schedule of Disbursements
- Common and Contract Petroleum Products Carrier Report

### Schedule of Disbursements

Each delivery of an accountable product/motor fuel by a distributor is listed on this schedule. By requiring the carrier's name and FEIN to be listed with each removal, the state can verify the destination of all accountable products/motor fuel.

For each removal listed on this schedule, the state can verify the disbursement using the following uniform reports:

- Terminal Report
- Other Distributor's Schedule of Receipts
- Common and Contract Carrier Report
- Retailer Report
- Bulk Dealer Report

### Conclusion

The distributor's report is designed to allow any state to modify it for relevance to that state. For example, a state that did not want or require a separate column for gasohol, but did want a column for propane, would simply delete the gasohol column and add the propane column on the distributor's summary report.

# Distributor Fuel Tax Report

Name:			State of: _____		
			Month of: _____		
Address 1 :			Filing Period End: (CCYYMMDD):		
Address 2:			FEIN:		
City	State	Zip Code			

	Gasoline	Gasohol _____%	Diesel
<b>1. Beginning Physical Inventory:</b> (Must agree with prior month's ending inventory.)			
<b>2. Receipts:</b> (From line 6, section I on back of return)			
<b>3. Disbursements:</b> (From line 7, section II on back of return)	(       )	(       )	(       )
<b>4. Transfers:</b> (From one product to another)	(       )		(       )
<b>5. Gain or (Loss):</b> (Attach explanation)			
<b>6. Ending Physical Inventory:</b> (Must agree with actual ending inventory.)			
<b>7. Gross Taxable Gallons:</b> (Line 1, section II)			
<b>8. Less Tax-Paid Purchases:</b> (Line 2, section I)	(       )	(       )	(       )
<b>9. Net Taxable Gallons:</b> (Line 7 minus line 8)			

## Tax Computation Section (to be designed by each state)

Allow for varying rates on different products, special tax rates on certain types of sales, inspection fees, LUST fees, evaporation & handling allowances, and other unique situations for a given state.

<b>xx. Total Tax Due:</b>	\$
<b>xx. ADD: Interest for late payment at _____% per month</b>	
<b>xx. ADD: Penalty for late Payment at _____%:</b>	
<b>xx. Total Due:</b>	\$

## Signature Block

**NOTE:** This form is designed to give total accountability of fuel, and uniform information for comparison between states. It can be used for all motor fuel, special fuel, aviation, and other fuel returns. You can add a column for other fuel types or delete columns not needed. Each state can clarify the use of each line by giving specific line by line instructions.

**Section I**

**Receipts:** (See instructions)

	From Schedule	Gasoline	Gasohol _____%	Diesel
<b>1. In-state refinery production:</b>				
<b>2. Gallons Received (state) tax-paid:</b>	1			
<b>3. Gallons received from licensed distributors tax-unpaid:</b>	2			
<b>4. Gallons imported direct to customer:</b>	3			
<b>5. Gallons imported into tax-free storage:</b>	4			
<b>6. Total Receipts:</b> (total lines 1 through 5) (Transfer to line 2 on front of return)				

**Section II**

**Disbursements:** (See instructions)

	From Schedule	Gasoline	Gasohol _____%	Diesel
<b>1. Gallons delivered tax collected:</b>	5			
<b>2. Gallons delivered to licensed distributors tax not collected:</b>	6			
<b>3. Gallons exported:</b>	7			
<b>4. Gallons delivered to U.S. Government tax-exempt:</b>	8			
<b>5. Gallons delivered to state and local government tax-exempt:</b>	9			
<b>6. Gallons delivered to other tax-exempt entities:</b>	10			
<b>7. Total Disbursements:</b> (total lines 1 through 6) (Transfer to line 3 on front of return)				

**To Tax Administrator:** You may split schedules to accommodate two different tax rates, etc. For example, if you have a second tax rate for agricultural customers, you could create schedules 5a and 5b, and then use them separately in the tax computation section on the front of the return.

**Instructions:**

- Imports:** Motor fuel delivered into (name of state) from out-of-state by or for the seller constitutes an import by the seller. Motor fuel delivered into (name of state) from out-of-state by or for the purchaser constitutes an import by the purchaser.
- Exports:** Motor fuel delivered out-of-state by or for the seller constitutes an export by the seller. Motor fuel delivered out-of-state by or for the purchaser constitutes an export by the purchaser.
- Receipts:** All receipts, including truck, rail, pipeline, barge, or other conveyance.
- Disbursements:** All disbursements, including truck, rail, pipeline, barge, or other conveyance.
- Transfers:** For example: show gallons of gasoline blended to gasohol or gallons of undyed diesel blended to dyed diesel.

**Distributor Schedule of Receipts**

Company Name:			License Number:		FEIN:	Schedule Type:	Filing Period End: (CCYYMMDD):	Product Code:			
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
<b>Total:</b>											

Rack      Revision 7/97      Adopted September 97, St Louis, MO

**Distributor's Report-Schedule of Receipts**

**General Instructions**

This schedule provides detail in support of the amount shown as receipts on the Distributor Fuel Tax Report. Each receipt of product should be listed on separate lines.

**Identifying Information**

**Company Name, License Number and FEIN:** Enter the name and numbers for the distributor shown on the distributor report.

**Schedule Type:** Enter one of the following numbers  
 1 Gallons received tax-paid  
 2 Gallons received from licensed motor fuel distributors tax-unpaid  
 3 Gallons imported from another state direct to customer  
 4 Gallons imported from another state into tax-free storage

**Filing Period End:** Enter the filing period end date in the appropriate format (CCYYMMDD or state's current format).

**Product Code:** Enter the appropriate FTA product code.

Optional Schedule: Sub-schedules can be used under each schedule if additional information is needed. Sub-schedules must equal total of major schedule number. For example: Schedule code "3A" should be used for "Gallons sold for Import -- tax collected."

**Column Instructions**

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.

Column (3): **Mode of Transport.** - Enter the mode of transport. Use one of the following:  
 J=Truck      R=Rail      B=Barge      PL=Pipeline  
 S=Ship (Great Lakes or ocean marine vessel)    BA=Book Adjustment    ST=Stationary Transfer  
 CE=Summary    RT=Removal from Terminal (other than by truck or rail for sale or consumption)

Column (4): **Point of Origin/Destination** – Enter the location the product was transported from/to. When received into or from a terminal, use the IRS Terminal Control Number.

Column (5) & (6): **Acquired From/Seller's FEIN** – Enter the name and FEIN of the company the product was acquired from.

Column (7): **Date Received** – Enter the date the product was received.

Column (8): **Document/Bill of Lading Number** – Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.

Column (9): **Net Gallons** – Enter the net gallons received.

Column (10): **Gross Gallons** – Enter the gross gallons received.

Column (11): **Billed Gallons** – (Use only if required by reporting state) – Enter the number of gallons billed (should equal either net or gross gallons).

Provide a grand total for columns 9, 10 and 11 on the last page of each schedule type for each product type. Carry the total forward (either net, gross or billed as required by the reporting state) to the appropriate receipts line on the Distributor Fuel Tax Report.

**Distributor Schedule of Disbursements**

Company Name:			License Number:		FEIN:	Schedule Type:	Filing Period End: (CCYYMMDD):	Product Code:				
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
<b>Total:</b>												

DISTDURS Revised 9/10, Helena, MT Adopted September 95, Williamsburg, VA

**Distributor Report-Schedule of Disbursements**

General Instructions

This schedule provides detail in support of the amount shown as disbursements on the Distributor Fuel Tax Report. Each disbursement of product should be listed on separate lines.

Identifying Information

**Company Name, License Number and FEIN:** Enter the name and numbers for the distributor shown on the distributor report.

**Schedule Type:** Enter one of the following numbers

5. Gallons delivered tax collected
6. Gallons delivered to licensed motor fuel distributors tax not collected
7. Gallons exported to State of \_\_\_\_\_
8. Gallons delivered to U.S. Government tax-exempt
9. Gallons delivered to State and local government tax-exempt
10. Gallons delivered to other tax exempt entities

**Filing Period End:** Enter the filing period end date in the appropriate format (CCYYMMDD or state's current format).

**Product Code:** Enter the appropriate FTA product code.

**Optional Schedule:** Sub-schedules can be used under each schedule if additional information is needed. Sub-schedules must equal total of major schedule number. For Example  
 Schedule code "5A" should be used for "Gallons Delivered -- Tax Collected."  
 Schedule code "7A" should be used for "Gallons Delivered for Export - Destination State Tax Paid."

Column Instructions

Columns (1) & (2): **Carrier** - Enter the name and FEIN of the company that transports the product.

Column (3): **Mode of Transport.** - Enter the mode of transport. Use one of the following:  
 J=Truck R=Rail B=Barge PL=Pipeline  
 S=Ship (Great Lakes or ocean marine vessel) BA=Book Adjustment ST=Stationary Transfer  
 CE=Summary RT=Removal from Terminal (other than by truck or rail for sale or consumption)

Column (4): **Point of Origin/Destination** - Enter the location the product was transported from/to. When disbursements are received from a terminal, use uniform terminal codes.

Column (5): **Terminal Code** - Use the IRS Terminal Control Number.

Column (6): **Sold To** - Enter the name of the company the product was sold to.

Column (7): **Purchaser's FEIN** - Enter the FEIN of the company the product was sold to.

Column (8): **Date Shipped** - Enter the date the product was shipped.

Column (9): **Document/Bill of Lading Number** - Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.

Column (10): **Net Gallons** - Enter the net gallons disbursed.

Column (11): **Gross Gallons** - Enter the gross gallons disbursed.

Column (12): **Billed Gallons** - (Use only if required by reporting state) - Enter the number of gallons billed (should equal either net or gross gallons).

Provide a grand total for columns 10, 11 and 12 on the last page of each schedule type for each product type. Carry the total forward to the customer (either net, gross or billed as required by the reporting state) to the appropriate disbursement line on the Distributor Fuel Tax Report.

## **Uniform Guidelines for Reporting Credit Card Transactions By Modifying the Existing Distributor's Schedule of Disbursements.**

### **General Instructions**

This schedule provides detail in support of the amount claimed as exempt credit card sales on either a Distributor's or Supplier's report. This illustration is meant to address issues in reporting retail credit card transactions because they are different in nature than terminal or bulk plant transactions. For example, there would be no terminal code involved as it outlined on the Uniform "Distributor's or Supplier's Schedule of Disbursement". Adoption of these guidelines will allow electronic or paper reporting on these transactions in a manner consistent with reporting terminal or bulk plant transactions.

If transactions are reported in a summary fashion, rather than listing individual retail sales, it would be summarized and sub-totaled at a level to allow reporting each of the columns' information as outlined below. Detailed information, as required by law, would be kept available for audit.

If your state requires reporting of these transactions on a return that includes inventory reporting and reconciliation above the retail level, the schedule maybe re-titled to read "Schedule of Exempt Credit Card Transactions." Similar adaptation may be used in conjunction with the Supplier/Permissive Supplier Schedule of Terminal Rack Removals.

This is not meant to define who is eligible to make or claim such sales in any state, nor to define what types of sales would be exempt in any state. These guidelines simply offer a solution for reporting these transactions where it is allowed or required.

### **Identifying Information**

**Company Name, License Number and FEIN:** Enter the name, license number and FEIN of the company.

**Schedule Type:** Enter one of the following numbers:  
 8 Gallons Delivered to U.S. Government tax-exempt  
 9 Gallons Delivered to State and Local Government Tax-exempt  
 10. Gallons Delivered to Other Tax Exempt Entities

**Optional Schedules:** Sub-schedules can be used under each schedule if additional information is needed. Sub-schedules must equal total of major schedule number. For example:  
 Schedule code "9E" should be used for "Gallons for county, city or town use."  
 Schedule code "10H" should be used for "Sales to tax-exempt hospital."

### **Column Instructions**

Columns (1) & (2): **Carrier** -Enter the name and FEIN of the credit card company (the oil company in the case of an oil company credit card, or the credit card vendor in the case of fleet card, etc.).

Column (3): **Mode of Transport** -Enter GS=Gas Station.

Column (4): **Point of Origin/Destination** -Enter the location of the sale in both the origin and destination. State is required. City is optional. Some states may require facility number in lieu of city &/or state.

Column (5): **Terminal Code** -Not applicable.

Column (6): **Sold To** -Enter the name of the entity the product was sold to.

Column (7): **Purchaser's FEIN** -Enter the FEIN of the entity the product was sold to.

Column (8): **Date Shipped** -Enter the date the credit was created (either the date the credit card statement was processed, or the last of the month, if summary information is accepted by your state.)

- Column (9): **Document/Bill of Lading Number** -Enter a ticket or transaction number. If your state accepts summary information, enter the word "SUM," indicating this is summary information.
- Column (10): **Net Gallons** -Not applicable.
- Column (11): **Gross Gallons** -Not applicable.
- Column (12): **Billed Gallons** -Enter the number of gallons sold to the entity.

Provide a grand total for column 12 on the last page of each schedule type for that schedule. Carry the total forward to the appropriate line on the report

**Sample of Uniform Guidelines for Reporting Credit Card Transactions**

Company Name:			License Number:		FEIN:		Schedule Type:	Filing Period End: (CCYYMMDD):		Product Code:		
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
		GS										▼
									▼	Not Applicable	Not applicable	Enter the number of gallons sold to the entity
					▼	▼	▼		If your state accepts summary information, enter the work "Sum" indicating this is summary			
			▼	▼				Enter the date the credit was created (either the date the credit card statement was processed or the last day of the month, if summary information is accepted by your state)				
▼	▼				Not Applicable	Enter the name and FEIN of the entity the product was sold to						
State required, city optional. Some states may require facility number. Destination same as origin. See Uniform EDI map.												
Enter the name and FEIN of the credit card company (the oil company in the case of an oil company credit card, or the credit card vendor in the case of fleetcard, etc.												
<b>Total:</b>												

Credit Revised 9/10, Helena, Mt

- \*Keep in mind that the GS mode identifies it as a retail station sale.
- \*Any other fields required by the EDI map are to be data-filled, numeric fields with 9s, text fields with Xs.

## **Products Reclassifications Above the Rack Guide to Reporting on the Uniform Distributor Schedules**

**Situation One:** Distributor A's customer, Purchaser P, picks up 1,000 gallons of gasohol at the terminal rack. Distributor A bills its customer for gasohol. Distributor A received the gasohol components as follows:

100 gallons of ethanol are withdrawn from Distributor A's terminal inventory  
900 gallons of gasoline are withdrawn from Distributor A's terminal inventory

**Note:** The gasoline and ethanol are blended at the rack, before it enters the customer's truck.

**Explanation:** Two or more products can be blended together to create a new product which is sold to the customer. How should Distributor A account for these transactions on its return?

1. Distributor A has to report the new product sold, but never had the new product on its books (in its inventory) to sell.
2. This creates an increasing negative new product inventory and an increasing positive Inventory for the original products. These inventories will not agree with actual inventories.

**Approved Reporting Solution:** Distributor A uses disbursements and receipts schedules to reclassify products above the rack.

1. The original products are acquired from their supplier. The receipts are reported on the appropriate schedule.
2. The original products are disbursed into the new product inventory using the appropriate disbursement schedule with BA (Book Adjustment) shown in the mode of transport.
3. The original products are received into the new product inventory using the appropriate receipt schedule with BA shown as the mode of transport.
4. The new product is then sold to the customer. The disbursement is reported on the appropriate schedule.

Taxpayer can report a roll up amount for the reporting period or can report the transactions in detail as determined by the states.

**Example:** An example describing the detail receipt, reclassification and disbursement of gasohol follows:

**Step 1**

Report the receipt of gasoline from Supplier X and ethanol from Supplier Y.

**Distributor Schedule of Receipts**

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 2	Filing Period End: (CCYYMMDD)	Product Code: 065
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(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
		PL	CA	CA	Supplier X		9/09/99	D119V	900	895	900

**Distributor Schedule of Receipts**

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 2	Filing Period End: (CCYYMMDD)	Product Code: E00
--------------------------------	-----------------	-------	---------------------	----------------------------------	----------------------

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
		J	CA	CA	Supplier Y		9/09/99	X675	100	99	100

**Step 2**

Report book adjustments disbursing gasoline and ethanol from Distributor A.

**Distributor Schedule of Disbursements**

Company Name: Distributor A			License Number:		FEIN:		Schedule Type: 6		Filing Period End: (CCYYMMDD)		Product Code: 065	
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
		BA	CA	CA	CA205			9/09/99		900	895	900

**Distributor Schedule of Disbursements**

Company Name: Distributor A			License Number:		FEIN:		Schedule Type: 6		Filing Period End: (CCYYMMDD)		Product Code: E00	
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
		BA	CA	CA	CA205			9/09/99		100	99	100

**Step 3**

Report the receipt of gasoline and ethanol from Distributor A's gasoline and ethanol inventories into Distributor A's gasohol inventory using "BA" as the mode of transport.

**Distributor Schedule of Receipts**

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 2	Filing Period End: (CCYYMMDD)	Product Code: E10
--------------------------------	-----------------	-------	---------------------	----------------------------------	----------------------

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
		BA	CA	CA	Distributor A		9/09/99		100	99	100
		BA	CA	CA	Distributor A		9/09/99		900	858	900

**Step 4**

Report the sale of gasohol to purchaser P.

**Distributor Schedule of Disbursements**

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 6	Filing Period End: (CCYYMMDD)	Product Code: E10
--------------------------------	-----------------	-------	---------------------	----------------------------------	----------------------

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
		J	CA	CA	CA205	Purchaser P		9/09/99		1000	994	1000

## **Products Received Different than Products Sold Below the Rack Guide to Reporting on the Uniform Distributor Schedules**

**Situation One:** Distributor A's customer picks up 1,000 gallons of gasohol at the terminal rack. Distributor A bills its customer for gasohol. Distributor A received the gasohol\* components as follows:

- 100 gallons of ethanol purchased from Distributor X.
- 900 gallons of gasoline withdrawn from Distributor A's terminal Inventory.

**Note:** Distributor A does not carry a physical inventory of ethanol or gasohol at the terminal. The gasoline and ethanol are blended at the rack, before it enters the customer's truck.

**Situation Two:** Distributor A's customer picks up 1,000 gallons of gasohol at the terminal rack. Distributor A bills its customer for gasohol. Distributor A received the gasohol components as follows:

- 100 gallons of ethanol purchased from Distributor X.
- 900 gallons of gasoline received on exchange or purchased from Distributor Y.

**Note:** Distributor A does not carry a physical inventory of ethanol, gasoline or gasohol at the terminal. The gasoline and ethanol are blended at the rack, before it enters the customer's truck.

**Explanation:** How should Distributor A account for these transactions on its returns? Distributor A has to report gasohol sold, but never had gasohol on its books (in its inventory) to sell.

1. This creates an ever increasing negative gasohol inventory and an ever increasing positive gasoline inventory - which does not agree with actual inventories.

This physical movement of accountable product/motor fuel from one location to another. (FTA definition)

2. Some states have difficulty understanding why the Distributor's reports show receipts of gasoline and ethanol (receipts schedules), but sold (disbursement schedules) gasohol.

### **Approved Reporting Solution:**

Distributor A creates, on its books, a "regraded terminal." This is not a separate physical location or inventory, but a "paper terminal" to handle a regrade from ethanol and gasoline to gasohol.

The gasoline and ethanol are booked into the "regrade terminal," regraded in this paper inventory to gasohol, then booked out of the "regrade terminal" to the customer as gasohol. This is common industry practice.

For those states that wish to see the detail of the transactions, transfers out of a product will be added to a disbursement schedule with the "BA" mode code and the receipts into a product will be reported on a receipt schedule using the "BA" mode code.

**Distributor Schedule of Receipts**

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 2	Filing Period End: (CCYYMMDD)	Product Code: E00
--------------------------------	-----------------	-------	---------------------	----------------------------------	----------------------

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
		J	Council Bluff IA	IA	Distributor X	84-8888888	9/09/99	34882	100	99	100

**Distributor Schedule of Receipts**

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 2	Filing Period End: (CCYYMMDD)	Product Code: 065
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(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
		J	Council Bluff IA	IA	Distributor Y	84-9999999	9/09/99	34852	900	895	900

**Distributor Schedule of Disbursements**

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 6	Filing Period End: (CCYYMMDD)	Product Code: E10
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(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
		J	Council Bluff IA	IA	T-42-IA-8000	Distributor B	82-7777777	9/09/99	34582	1000	994	1000

## **FTA Motor Fuel Tax Uniformity Committee “Proposed” Best Practice Prior Period Transaction Reporting**

### **Goal:**

To create a suggested practice to benefit both States and Industry, regarding prior period transaction reporting issues.

### **Definitions:**

- Original Return: The initial/first return filed.
- Amended Return: A return which contains the original data plus corrections and additional records. For electronic commerce, this is BT114 “CO” corrected.
- Supplemental/Supplemental Return: A return which reports only corrections and additional transactions. For electronic commerce this is “6S” supplemental.

### **Proposed Best Practices:**

- States should allow prior period transactions or corrections to be reported on a current month’s return within specific data parameters, such as 30-90 days.
- In both the electronic and paper environment, States should not require a full amended return due to prior period transactions or corrections. A supplemental should be accepted.
- To encourage voluntary compliance any prior period transactions or corrections reported by the customer should not be penalized. Interest may still apply. If the prior period transaction or correction is discovered by the State, penalty and interest may apply.
- For State’s which utilize a “matching” program (either electronic or paper), parameters should be developed to “match” on prior and future months based on manifest (bill of lading) date.

### **Points to Consider:**

- This is a suggested best practice; however, States are bound by statutory requirements. States may wish to cooperate with industry in drafting changes to laws, regulations, or policies to accommodate these “best practices”.
- Sharing export information with other States from supplemental returns may be an issue for States not matching against prior and future months.
- In a paper environment supplemental returns may be used to negate a load.
- States need to be aware there may be issues if tax rate changes occur.



# Fuel Blender Report

## Fuel Blender Report

Reporting of blended products may be achieved in two methods, included on the Distributor Fuel Tax Report with all other fuel transactions or included on a separate Fuel Blender Report. Those states that require the reporting of blended products on a separate report should utilize the FTA Distributor's Fuel Tax Report format when developing the Fuel Blender Report.

**A Fuel Blender Report is used by the following states at this time:**

- **Florida** – A monthly form filed by a person who is not licensed and is engaged in the activity of blending gasoline, gasohol, diesel, or aviation fuel with tax free or partially untaxed products for personal use.
- **Kansas** – Combines a producer/manufacturer, blender, and end user consumer return to one report. The form is used by those who are producing and blending product for their own use or for a retailer to claim a credit/refund for blending products they purchased at a higher tax rate and then blended to produce a product with a lower tax rate.
- **South Carolina** – A monthly form filed by fuel vendors to remit a user fee on sales of kerosene (K-1) or other blend stocks that are blended with tax paid gasoline or diesel to create a product subject to the user fee.
- **West Virginia** – A form used to calculate tax due on blended products. The report contains a component that offsets tax due on blend stocks with previously taxed components of the blend.

# Producer Report

## Producer Report

States requiring a return to pay tax and report the production of fuel alcohol or biodiesel (dyed and undyed) should utilize the Federation of Tax Administrator's Supplier/Permissive Supplier or Distributor's Fuel Tax Report format when developing a Producer's report.

For those states that require an information report only on the production and importation of fuel alcohol or biodiesel (dyed and undyed) they should utilize only the receipts, disbursements and fuel accountability sections of the report.

**A uniform Producer's Report is used by the following states at this time:**

- **North Carolina.**

# Retailer Fuel Report

## **Retailer Fuel Report**

### **Purpose**

The Retailer Fuel Report gives the state full accountability of all accountable products/motor fuel moving through a retail station. This report may or may not be a tax report, depending on the state's point of taxation. This report gives the state an independent source of information that can be used to verify transactions reported by taxpayers.

### **Who Must File**

All registered retail dealers who sell accountable products/motor fuel and are not required to file a Distributor Fuel Tax Report must file the Retailer Fuel Report.

### **Schedule of Receipts**

Each receipt of accountable product/motor fuel into a retail service station is listed on the schedule of receipts. The state can verify the receipt of each shipment listed on this schedule using the following uniform reports:

- Distributor Fuel Tax Report
- Common and Contract Petroleum Products Carrier Report
- Bulk Dealer Report

### **Conclusion**

The Retailer Fuel Report is designed to allow any state to modify it for relevance to that state. For example, a state that does not require meter readings may delete the meter reading section of the Retailer Fuel Report.

# Retailer Fuel Report

Name:			State of:		
			Filing Period End: (CCYYMMDD):		
Address 1:			License Number:		
Address 2:			FEIN:		
City:	State:	Zip Code:			

	Gasoline	Gasohol _____ %	Diesel
<b>1. Beginning Physical Inventory:</b> (Must agree with prior month's ending inventory)			
<b>2. Receipts:</b> (From Retailer Schedule of Receipts)			
<b>3. Sales:</b> (From Meter Readings on back of return)			
<b>4. Transfers:</b> (From one product to another)			
<b>5. Gain or (Loss):</b> (Attach explanation)			
<b>6. Ending Physical Inventory:</b> (Actual tank measurement)			

## Tax Computation Section (to be designed by each state)

Use only if applicable for fuel taxed at the retail level.

This section may include::

- Exempt Sales
- Tax
- Handling allowances

- Penalties
- Interest

## Signature Block

**Meter Readings** (carry totals forward to line 3 on front of return)

<b>Gasoline</b>	Pump No. __	Pump No. __	Pump No. __	Pump No. __	Pump No. __	Pump No. __	<b>Totals</b>
Ending reading:							
Beginning reading:							
Gallons Metered:							

<b>Gasohol %</b>	Pump No. __	Pump No. __	Pump No. __	Pump No. __	Pump No. __	Pump No. __	<b>Totals</b>
Ending reading:							
Beginning reading:							
Gallons Metered:							

<b>Diesel</b>	Pump No. __	Pump No. __	Pump No. __	Pump No. __	Pump No. __	Pump No. __	<b>Totals</b>
Ending reading:							
Beginning reading:							
Gallons Metered:							

<b>Dyed Diesel</b>	Pump No. __	Pump No. __	Pump No. __	Pump No. __	Pump No. __	Pump No. __	<b>Totals</b>
Ending reading:							
Beginning reading:							
Gallons Metered:							

<b>Other</b>	Pump No. __	Pump No. __	Pump No. __	Pump No. __	Pump No. __	Pump No. __	<b>Totals</b>
Ending reading:							
Beginning reading:							
Gallons Metered:							

**To Tax Administrator:** All sections of this report are optional.

**(State Name)  
Retailer Schedule of Receipts**

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End: (DDYYMMDD):	Product Code
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(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Origin State	(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
<b>Total:</b>										

RETLRECP Revised 9/10, Helena, MT Adopted September 96, Williamsburg, VA

**Retailer Report-Schedule of Receipts**

General Instructions

This schedule provides detail in support of the amount shown as receipts on the Retailer's Fuel Tax Report. Each receipt of product should be listed on separate lines.

Identifying Information

**Company Name, License Number and FEIN:** Enter the name and numbers (if applicable) for the retailer shown on the retailer's fuel report.

**Schedule Type:** Enter one of the following numbers  
 1 Gallons received tax-paid  
 2 Gallons received tax-unpaid.

**Filing Period End:** Enter the filing period end date in the appropriate format. (CCYYMMDD or state's current format)

**Product Code:** Enter the appropriate FTA product code.

**Optional Schedule:** Subschedules can be used under each schedule if additional information is needed. Subschedules must equal total of major schedule number.

Column Instructions

- Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.
- Column (3): **Mode of Transport** - Enter the mode of transport. Use one of the following:  
 J=Truck R=Rail B=Barge PL=Pipeline  
 S=Ship (Great Lakes or ocean marine vessel) BA=Book Adjustment ST=Stationary Transfer  
 CE=Summary RT=Removal from Terminal (other than by truck or rail for sale or consumption)
- Column (4): **Point of Origin** – Enter the location the product was transported from. When received from a terminal use the IRS Terminal Control Number.
- Column (5) & (6): **Acquired From/Seller's FEIN** – Enter the name and FEIN of the company the product was acquired from.
- Column (7): **Date Received** – Enter the date the product was received.
- Column (8): **Document/Bill of Lading Number** – Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.
- Column (9): **Net Gallons** – Enter the net gallons received.
- Column (10): **Gross Gallons** – Enter the gross gallons received.
- Column (11): **Billed Gallons** – (Use only if required by reporting state) – Enter the number of gallons billed (should equal either net or gross gallons).

Provide a grand total for columns 9, 10 and 11 on the last page of each schedule type for each product type. Carry the total forward (either net, gross or billed as required by the reporting state) to the appropriate receipts line on the Retailer Fuel Report.



# Bulk Dealer Report

## Bulk Dealer Report

### Purpose

The Bulk Dealer Report gives the state full accountability of all accountable products/motor fuel moving through a bulk plant. This report may or may not be a tax report, depending on the state's point of taxation. This report gives the state an independent source of information that can be used to verify transactions reported by taxpayers.

### Who Must File

All bulk dealers receiving and/or selling accountable products/motor fuel must file the Bulk Dealer Report. If a state is receiving all of the inventory information with its distributor return, it may want to consider adopting the following policy: A bulk dealer who operates as a distributor can combine the bulk plant operation on the Distributor Fuel Tax Report.

### Schedule of Receipts

Each receipt of accountable products into a bulk plant location is listed on this schedule. For each shipment listed on this schedule, the state can verify the receipt using the following reports:

- Terminal Report
- Supplier Tax Report
- Distributor Fuel Tax Report
- Common and Contract Petroleum Products Carrier Report
- Other Bulk Dealer's Schedule of Disbursements

### Schedule of Disbursements

Each delivery of accountable products/motor fuel from a bulk plant location is listed on this schedule. By requiring the customer's name and FEIN to be listed with each removal, the state can verify the destination of all accountable products/motor fuel.

For each removal listed on this schedule, the state can verify the disbursement using the following reports:

- Distributor Fuel Tax Report
- Common and Contract Petroleum Products Carrier Report
- Retailer Fuel Tax Report
- Other Bulk Dealer's Schedule of Receipts

### Conclusion

The Bulk Dealer Report is designed to allow any state to modify it for relevance to that state. For example, a state that does not require a separate column for gasohol, but does require a column for propane, would simply delete the gasohol column and add the propane column on the bulk dealer summary report.

# Bulk Dealer Report

		State of: _____
		Filing Period End: (CCYYMMDD): _____
Name:		License Number (if applicable): _____
Address 1 :		FEIN: _____
Address 2:		
City:	State:	Zip Code:

**Fuel Reconciliation**

	Gasoline	Gasohol %	Diesel
<b>1. Beginning Physical Inventory:</b> (Must agree with prior month's ending inventory.)			
<b>2. Receipts:</b> (From back of return, section I, line 4)			
<b>3. Disbursements:</b> (From back of return, section II, line 7)			
<b>4. Transfers:</b> (From one product to another)			
<b>5. Gain or (Loss):</b> (Attach explanation)			
<b>6. Ending Physical Inventory:</b> (Must agree with actual ending inventory.)			
<b>7. Gross Taxable Gallons:</b> (Section II, line 1)			
<b>8. LESS: Tax-Paid Purchases:</b> (Section I, line 1)			
<b>9. Net Taxable Gallons:</b>			

**Tax Computation Section (to be designed by each state)**

Allow for varying rates on different products, special tax rates on certain types of sales, inspection fees, LUST fees, evaporation & handling allowances, and other unique situations for a given state.

<b>xx. Total Tax Due:</b>	\$
<b>xx. ADD: Interest for late payment at _____% per month</b>	
<b>xx. ADD: Penalty for late Payment at _____%:</b>	
<b>xx. Total Due:</b>	\$

I declare, under penalties of perjury, that this return (including any schedules) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

**Signature Block**

**NOTE:** This form is designed to give total accountability of fuel, and uniform information for comparison between states. It can be used for all motor fuel, special fuel, aviation, and other fuel types. You can add a column for other fuel types or delete columns not needed. Each state can clarify the use of each line by giving specific line by line instructions.

<b>Section I Receipts</b>	<b>From Schedule</b>	<b>Gasoline</b>	<b>Gasohol ____%</b>	<b>Diesel</b>
<b>1. Gallons received tax-paid:</b>	<b>1</b>			
<b>2. Gallons received tax-unpaid:</b>	<b>2</b>			
<b>3. Gallons imported tax-unpaid</b>	<b>3</b>			
<b>4. Total Receipts: (Total lines 1 - 3)</b> (Carry forward to line 2 on front of return)				

<b>Section II Disbursements</b>	<b>From Schedule</b>	<b>Gasoline</b>	<b>Gasohol ____%</b>	<b>Diesel</b>
<b>1. Gallons delivered tax collected:</b>	<b>5</b>			
<b>2. Gallons delivered tax not collected:</b>	<b>6</b>			
<b>3. Gallons exported:</b>	<b>7</b>			
<b>4. Gallons delivered to U.S. Government tax-exempt:</b>	<b>8</b>			
<b>5. Gallons delivered to state and local government tax-exempt:</b>	<b>9</b>			
<b>6. Gallons delivered to other tax-exempt entities:</b>	<b>10</b>			
<b>7. Total Disbursements: (Total lines 1 through 6)</b> (Transfer to line 3 on front of return)				

**To Tax Administrator:** You may split schedules to accommodate two different tax rates, etc... For example, if you have a second tax rate for agricultural customers, you could create schedules 5a and 5b, and then use them separately in the tax computation section on the tax return.

**Instructions:**

- Inventory:** Actual physical inventory reported on the face of the report.
- Receipts:** All receipts including truck, rail, pipeline, barge or other conveyance must be reported.
- Imports:** Motor fuel delivered into (name of state) from out-of-state by or for the seller constitutes an import by the seller.
- Exports:** Motor fuel delivered out-of-state by or for the seller constitutes an export by the seller.
- Disbursements:** All disbursements including truck, rail, pipeline, barge, or other conveyance must be reported.
- Transfers:** For example: show gallons of gasoline blended to gasohol or gallons of undyed diesel blended to dyed diesel.

**(State Name)  
Bulk Dealer Schedule of Receipts**

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End: (DDYYMMDD):	Product Code
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(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Origin	(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
<b>Total:</b>										

BLKRECP

Revised 9/10, Helena, MT

Adopted September 96, Williamsburg, VA

**Bulk Dealer -Schedule of Receipts**

General Instructions

This schedule provides detail in support of the amount shown as receipts on the Bulk Dealer Report. Each receipt of product should be listed on separate lines.

Identifying Information

**Company Name, License Number and FEIN:** Enter the name and numbers (if applicable) for the bulk dealer shown on the Bulk Dealer Report.

**Schedule Type:** Enter one of the following numbers

- 1 Gallons received tax-paid
- 2 Gallons received tax-unpaid
- 3. Gallons imported tax-unpaid

**Filing Period End:** Enter the filing period end date in the appropriate format. (CCYYMMDD or state's current format)

**Product Code:** Enter the appropriate FTA product code.

**Optional Schedule:** Subschedules can be used under each schedule if additional information is needed. Subschedules must equal total of major schedule number.

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.

Column (3): **Mode of Transport** - Enter the mode of transport. Use one of the following:

- J=Truck      R=Rail      B=Barge      PL=Pipeline
- S=Ship (Great Lakes or ocean marine vessel)    BA=Book Adjustment    ST=Stationary Transfer
- CE=Summary    RT=Removal from Terminal (other than by truck or rail for sale or consumption)

Column (4): **Origin State** – Enter the location the product was transported from. When received from a Terminal, use the IRS Terminal Control Number.

Column (5) & (6): **Acquired From/Seller's FEIN** – Enter the name and FEIN of the company the product was acquired from.

Column (7): **Date Received** – Enter the date the product was received.

Column (8): **Document/Bill of Lading Number** – Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.

Column (9): **Net Gallons** – Enter the net gallons received.

Column (10): **Gross Gallons** – Enter the gross gallons received.

Column (11): **Billed Gallons** – (Use only if required by reporting state) – Enter the number of gallons billed (should equal either net or gross gallons).

Provide a grand total for columns 9, 10 and 11 on the last page of each schedule type for each product type. Carry the total forward (either net gross or billed as required by the reporting state) to the appropriate receipts line on the Bulk Dealer Report.

**(State Name)  
Bulk Dealer Schedule of Disbursements**

Company Name:		License Number:		FEIN:		Schedule Type:		Filing Period End: (DDYYMMDD):		Product Code	
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Destination State	(5) Sold To	(6) Purchaser's FEIN	(7) Date Shipped	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons	
<b>Total:</b>											

BLKRDISB                      Revised 9/10, Helena, MT                      Adopted September 95, Williamsburg, VA

**Bulk Dealer Report-Schedule of Disbursements**

**General Instructions**

This schedule provides detail in support of the amount shown as disbursements on the Bulk Dealer Report. Each disbursement of product should be listed on separate lines.

**Identifying Information**

**Company Name, License Number and FEIN:** Enter the name and numbers for the bulk dealer shown on the Bulk Dealer Report.

**Schedule Type:** Enter one of the following numbers  
 5. Gallons delivered tax collected  
 6. Gallons delivered to licensed motor fuel distributors tax not collected  
 7. Gallons exported to State of \_\_\_\_\_  
 8. Gallons delivered to U.S. Government tax-exempt  
 9. Gallons delivered to State and local government tax-exempt  
 10. Gallons delivered to other tax exempt entities

**Filing Period End:** Enter the filing period end date in the appropriate format. (CCYYMMDD or state's current format)

**Product Code:** Enter the appropriate FTA product code.

**Optional Schedule:** Subschedules can be used under each schedule if additional information is needed. Subschedules must equal total of major schedule number.

**Column Instructions**

- Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.
- Column (3): **Mode of Transport** - Enter the mode of transport. Use one of the following:  
 J=Truck          R=Rail          B=Barge          PL=Pipeline  
 S=Ship (Great Lakes or ocean marine vessel)    BA=Book Adjustment    ST=Stationary Transfer  
 CE=Summary    RT=Removal from Terminal (other than by truck or rail for sale or consumption)
- Column (4): **Destination State** – Enter the location the product was transported to. When received into a terminal, use the IRS Terminal Control Number.
- Column (5): **Sold To** – Enter the name of the company the product was sold to
- Column (6): **Purchaser's FEIN** – Enter the FEIN of the company the product was sold to.
- Column (7): **Date Shipped** – Enter the date the product was shipped.
- Column (8): **Document/Bill of Lading Number** – Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.
- Column (9): **Net Gallons** – Enter the net gallons disbursed.
- Column (10): **Gross Gallons** – Enter the gross gallons disbursed.
- Column (11): **Billed Gallons** – (Use only if required by reporting state) – Enter the number of gallons billed (should equal either net or gross gallons).

Provide a grand total for columns 9, 10, and 11 on the last page of each schedule type for each product type. Carry the total forward (either net, gross or billed as required by the reporting state) to the appropriate disbursement line on the Bulk Dealer Report.

# Common and Contract Petroleum Products Carrier Report

## **Common and Contract Petroleum Products Carrier Report**

### **Purpose**

The Common and Contract Petroleum Products Carrier Report gives the state full accountability of all accountable products/motor fuel moving by truck, rail, pipeline, barge, ship or other conveyance. The report is not a tax report. It gives the state an independent source of information that can be used to verify the transactions reported by taxpayers.

### **Who Must File**

All truck, rail, pipeline, barge, ship or other conveyance company that transports accountable products/motor fuel must file the Common and Contract Petroleum Products Carrier Report.

### **Schedule of Deliveries**

Each transportation of accountable products/motor fuel that has an origin or destination in your state is listed on this schedule. For each shipment listed on this schedule, the state can verify the receipt using the following uniform reports:

- Terminal Report
- Supplier Report
- Distributor's Fuel Tax Report
- Retailer's Fuel Report
- Bulk Dealer Report

### **Conclusion**

The Common and Contract Petroleum Products Carrier Report is designed to allow any state to modify it for relevance to that state. For example, a state that does not require the movement of intrastate accountable products/motor fuel may exclude those transactions from the reporting requirements.

**(State Name)  
Common and Contract Petroleum Products Carrier Report**

**Complete and attach enclosed schedules**

License Number:	Filing Period End: (CCYYMMDD)	<b>For Office Use</b>
FEIN:		

Name and Location Address:	Name and Mailing Address:

**Must be filed every reporting period**

1. Total of all deliveries of fuels from in-state locations to out-of-state locations (exports): (Attach Schedule 14A).	
2. Total of all deliveries of fuel from out-of-state locations to in state (imports): (Attach Schedule 14B).	
3. Total of all deliveries of fuel between points within the state (intrastate): (Attach Schedule 14C).	
<b>4. Total gallons of petroleum product transported: (Total of lines 1 through 3).</b>	

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

<b>Sign Here</b>	_____	_____	_____	_____
	Authorized Signature	Telephone Number	Signature of preparer other than taxpayer	Telephone Number
	_____	_____	_____	_____
	Title	Date	Address	Date

**Instructions**



# Subschedules

**FTA Motor Fuel Tax Section Uniformity Committee  
Schedule and Subschedule Numbering for Uniform Forms**

**Procedures for additions/deletions/modifications to Schedule and Subschedules**

In order to promote consistency and uniformity in the implementation of Motor Fuel Tax Reporting, the Uniformity Committee has developed a listing of schedules and subschedules to be used for the uniform report forms. Any state implementing a new report form is asked to utilize schedules and subschedules from this list for their new returns/reports.

Anyone needing a schedule or subschedule not on this list should follow the procedure outlined below:

The State Tax Administrator should submit the request to the current Forms Management Subcommittee state co-chair detailing the following information using the FTA-Motor Fuels Tax Section-Uniformity Summary/TIA/Schedule Code Request Form. (see next page for copy of form) The form may be submitted through e-mail or regular mail. The request includes the following:

1. Identify which type of code is being requested.
2. The name and description of the schedule or subschedule.
3. Provide a description of the need for the addition/deletion/modification. Include an explanation of the schedule or subschedule and why existing schedules or subschedules do not meet your needs. It is recommended a representative of your state, knowledgeable of this topic, attend the Forms Management subcommittee meeting where this will be discussed.
4. The date the schedule or subschedule is needed.

The current Forms Management Subcommittee state co-chair, upon receipt of the request, shall take the following actions:

1. Distribute copies to Forms Management Subcommittee members for review and discussion.
2. Review the most current list of schedules and subschedules to determine if the requested schedule or subschedule already exists.
3. Place the proposed addition/deletion/modification on the agenda of the next Uniformity Committee Meeting for formal review. It is highly recommended that the requestor be present for any discussion regarding the adoption of the requested schedule or subschedule.
4. If the proposed addition/deletion/modification is adopted, revise the FTA Uniform Forms Subschedules.
5. If the proposed addition/deletion/modification is not approved, inform the requesting administrator of the reasons for the rejection and identify the proper schedule or subschedule to be used.

If a schedule or subschedule must be assigned before the above mentioned approval process can be completed, the state co-chair person may assign a schedule or subschedule temporarily. This schedule or subschedule will be reviewed for adoption at the next Forms Management meeting. To receive a schedule or subschedule before the next Uniformity Meeting, follow these steps:

1. Complete the FTA Motor Fuels Tax Section Uniformity Summary/TIA/Schedule Code Request Form.
2. Submit the request to the Forms Management Subcommittee state co-chair.
3. The Forms Management Subcommittee state co-chair will evaluate the request and respond to the requestor within one week of the receipt of the request.

# FTA – Motor Fuels Tax Section - Uniformity Summary / TIA / Schedule Code Request Form

1. Type of Code being requested:  Summary  TIA  Schedule
2. State requesting Code:   IRS
3. Map for which the code is needed (*if applicable*)  
 813       826       XML       Other \_\_\_\_\_  N/A
4. Version of map being used (*if applicable*)  
 3050       4010       4030       Other \_\_\_\_\_  N/A
5. To which line on your paper return will this code correspond? *Attach a copy of your paper return if applicable.* \_\_\_\_\_  N/A
6. What category does the requested code fit in?  
 FTA Uniformity not derivable from schedules.  
 FTA Uniformity derivable from schedules.  
 State Specific not derivable from schedules.  
 New Schedule
7. Does another code come close to describing the code being requested? \_\_\_\_\_
8. If yes, why won't the existing code work for your needs?  
 \_\_\_\_\_  
 \_\_\_\_\_
9. Proposed description of code: \_\_\_\_\_  
 \_\_\_\_\_  
 How will the code be used \_\_\_\_\_  
 \_\_\_\_\_
10. Why is this code needed \_\_\_\_\_  
 \_\_\_\_\_
11. Date code needed \_\_\_\_\_
12. Contact name \_\_\_\_\_  
**A. Telephone number** \_\_\_\_\_  
**B. Address** \_\_\_\_\_  
**C. E-mail address** \_\_\_\_\_  
**D. Fax number** \_\_\_\_\_  
**E. Will someone be at the next meeting to discuss this requested code**  Yes  No

**NOTE: Submit your FTA Uniformity Summary / TIA / Schedule Code Request Form according to the procedures outlined in Appendix D of the Motor Fuels Tax Section, Uniformity Project, Electronic Commerce – North American Combined Reporting Methods X.12 and XML Electronic Data Exchange Implementation Guide.**

Approved By _____	Date Issued _____	Code Issued _____
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## Uniform Forms FTA Schedules and Subschedules

FTA Motor Fuel Tax Section Uniformity Committee adopted the following schedules and subschedules for use with the uniform forms and schedules.

Immediately following this list, is a complete list of schedules and subschedules showing their intended use and the states that are currently using each schedule and subschedule.

### Schedule of Receipts

#### Schedule 1

#### Gallons received tax-paid

- 1A Gallons received, originating state tax paid
- 1B Gallons for export, destination state tax paid
- 1C Gallons received tax-paid with a payment voucher
- 1D Gallons received, transfer fee paid
- 1E Gallons imported from another state into taxed storage from a licensed distributor, tax-paid
- 1F Gallons received tax-paid and shipped directly to the customer
- 1G Gallons fully taxed but at a reduced rate

#### Schedule 2

#### Gallons received from motor fuel licensee tax-unpaid

- 2A Gallons received from terminals, refineries or distributors, origin tax-unpaid
- 2B Gallons received tax-unpaid, blendable stock
- 2C Gallons received imported, tax-unpaid
- 2D Gallons received using a tax-exempt card/code
- 2E Gallons received for export
- 2F Gallons received tax free (resaler's) and direct shipped to customers
- 2G Gallons received tax-exempt for sale through barricade pumps
- 2K Gallons of nontaxable fuel received and sold or used for a taxable purpose
- 2X Gallons received from suppliers on exchange agreement tax-unpaid

#### Schedule 3

#### Gallons imported from another state direct to customer

- 3A Gallons imported from terminals/refineries
- 3B Gallons imported from bulk storage in another state
- 3X Imports below the terminal rack subject to tax
- 3Y Imports below the terminal rack not subject to tax

#### Schedule 4

#### Gallons imported from another state into tax-free storage

- 4A Gallons imported from another state into taxed storage
- 4B Gallons imported or transferred from in-state storage tax-free into in-state refinery storage

## Schedules of Disbursements

### Schedule 5

#### Gallons delivered tax collected

- 5A Gallons sold to non-licensed distributors, retailers or bulk-end users from in-state terminals
- 5B Gallons sold to non-licensed distributors, retailers or bulk-end users for imports from \_\_\_\_
- 5C Gallons sold to motor fuel licensee from in-state terminals
- 5D Gallons sold to motor fuel licensee for imports from \_\_\_\_
- 5E Gallons sold to bonded importers, occasional importers or tank wagon importers from \_\_\_\_
- 5F Dyed diesel gallons sold for taxable purposes from in-state terminals
- 5G Dyed diesel gallons sold for taxable purposes for imports from \_\_\_\_\_
- 5H Gallons sold as export from in-state terminals, originating tax collected
- 5I Border Zone 1 (Missouri)
- 5J Border Zone 2 (Oklahoma)
- 5K Border Zone 3 (Texas)
- 5L Border Zone 4 (Louisiana)
- 5M Border Zone 5 (Mississippi)
- 5N Border Zone 6 (Tennessee)
- 5O Border Zone 7 (Extra)
- 5P Border Zone 8 (Extra)
- 5Q Gallons used on which tax is remitted
- 5R Gallons delivered to Indiana Reservation, tax collected
- 5S Gallons sold as export from refinery, tax collected
- 5T Gallons reported for pool bond amounts
- 5U Gallons sold into bulk storage of licensed motor carrier, tax collected
- 5V Gallons disbursed tax collected and subject to oil inspection fees
- 5W Gallons of untaxed products blended with or added to fuel resulting in a product which is used as or is usable as a taxable fuel
- 5X Gallons delivered and partially taxed
- 5Y Tax-paid sales to railroads
- 5Z Gallons sold for Racing Use-tax collected
- 5AA Gallons received tax-paid and sold to an unlicensed distributors, retailers, bulk users and users
- 5AB Gallons received tax-paid and sold to a licensed distributor or importer
- 5AC Gallons received tax-paid and sold to a licensed supplier
- 5HW Aviation fuel converted to highway use
- 5LO Fuel distributor subject to local option taxes
- 5XA Gallons delivered to an airport and partially taxed

### Schedule 6

#### Gallons delivered to licensed motor fuel licensee-tax not collected

- 6A Gallons sold tax-exempt, customer is a licensed exporter
- 6B Gallons sold tax-exempt, customer is a licensed blender
- 6C Gallons sold tax-exempt, customer is a licensed importer
- 6D Gallons sold tax-exempt to other licensed distributors/suppliers
- 6E Gallons sold tax-exempt, customer is a licensed LPG vendor
- 6F Gallons sold tax-exempt purposes from in-state terminals
- 6H Gallons sold or exchanged tax-free with a qualified refiner
- 6I Gallons of undyed fuel sold to licensed importer/tank wagon operator-importer, tax not collected
- 6J Gallons delivered tax-free into refinery storage

- 6P Gallons sold to suppliers or permissive suppliers, tax not collected
- 6R Gallons from refinery sold or exchanged with qualified refiners
- 6V Gallons disbursed tax not collected and subject to oil inspection fees
- 6X Gallons delivered to suppliers or permissive suppliers on exchange agreements
- 6Z Gallons sold for Racing Use-tax not collected

### **Schedule 7**

#### **Gallons exported to state of \_\_\_\_\_**

- 7A Gallons exported, destination state tax-paid
- 7B Gallons sold for export, originating state tax-paid
- 7C Gallons for free trade zones
- 7D Gallons exported in bulk
- 7F Exports of reportable products below the terminal rack
- 7R Gallons exported from refinery storage

### **Schedule 8**

#### **Gallons delivered to the U.S. Government – tax-exempt**

- 8A Gallons sold to U.S. Government tax-exempt from in-state
- 8K Kerosene sales (information only)
- 8R Gallons sold to U.S. Government tax-exempt from refinery

### **Schedule 9**

#### **Gallons delivered to state and local government tax-exempt**

- 9A Gallons sold directly to the state from in-state terminals
- 9C Gallons sold directly to local public schools from in-state terminals
- 9E Gallons sold for county, city or town use
- 9F Gallons sold to licensed charter schools
- 9G Gallons sold to community colleges
- 9R Gallons sold to state and local government from refinery

### **Schedule 10**

#### **Gallons delivered to other tax-exempt entities**

- 10A Gallons delivered to other tax-exempt entities (farmers and fisherman) or non-highway
- 10B Gallons delivered to tax-exempt licensed general aviation fuel dealers
- 10C Gallons delivered to tax-exempt common carriers for urban mass transportation
- 10D Credit card sales to tax-exempt diplomats and missions by dealers
- 10E Gallons delivered to customers representing uncollectable motor fuel vehicle fuel taxes
- 10F Gallons delivered to tax-free storage
- 10G Gallons of other authorized tax-exempt sales
- 10H Sales to tax-exempt hospitals
- 10I Gallons delivered tax-exempt for farming
- 10J Gallons delivered to consumers or filling stations tax-free
- 10K Gallons delivered to airlines and self use in own aircraft
- 10M Gallons of unenhanced diesel product delivered for manufacturing processing or assembly
- 10R Gallons delivered for use as bunker fuel in vessels
- 10T Gallons delivered to Indian Tribes
- 10U Gallons delivered fees-exempt

- 10Y Gallons delivered tax-exempt to railroad
- 10Z Blendstocks removed tax-exempt not in connection with a sale, which will not be used to produce a finished fuel
- 10AB Blendstocks removed tax-exempt in connection with a sale when the buyer has issued a properly executed exemption certificate stating the blendstocks will not be used to produce a finished fuel

**Schedule 11**  
**Schedule for state diversions**

- 11A Diversion to state of \_\_\_\_\_
- 11B Diversion from state of \_\_\_\_\_

**Schedule 12**  
**Vendor schedule**

**Schedule 13**  
**Schedule of credits and refunds**

- 13A Tax-paid fuel exported **Note: This schedule is an exception for the state of California. All other states should use schedule 7.**
- 13B Tax-paid fuel sold to a consulate officer or employee by credit card
- 13C Tax-paid fuel sold to the United States Government
- 13D Tax-paid fuel sold for use on farms
- 13E Tax-paid fuel sold to exempt bus operators
- 13F Schedule of bad debts
- 13G Tax-paid fuel sold to train operators
- 13H Tax-paid fuel sold to state or local government
- 13J Tax-paid fuel sold tax-free for temperature control units (reefer) and PTO or with exemption certificate or used in an exempt manner
- 13K Credit or Deduction for Reduced Tax Rate
- 13L Credit for gallons sold for Racing Use –tax collected
- 13M Refund or credit for the second tax-paid when tax-paid fuel is removed from a terminal as a second taxable event
- 13N Refund or credit when tax-paid fuel is used to produce a non-taxable product such as a fuel additive

**Schedule 14**  
**Common and Contract Petroleum Products Carrier Report**

- 14A Total of all deliveries of fuels from in-state locations to outside the state (exports)
- 14B Total of all deliveries of fuels from out-of-state locations to inside the states (imports)
- 14C Total of all deliveries of fuel between points in the state (intrastate)
- 14D Carrier Receipt
- 14E Carrier Deliveries

**Schedule 15**  
**Terminal Operator Report**

- 15A Terminal Operator Schedule of Receipts
- 15B Terminal Operator Schedule of Disbursements
- 15C Terminal Operator Schedule of Inventories

## Uniform Forms FTA Subschedules

FTA Motor Fuel Tax Section Uniformity Committee adopted the following subschedules for use with the uniform forms.

### Schedules of Receipts

#### Schedule 1 Gallons Received Tax Paid

**1** Gallons received tax paid.

**Intended Use:**

Licensee is purchasing tax-paid fuel.

This schedule is used by the following states at this time.

- **Colorado**
- **Idaho**
- **Indiana** - (Special Fuel received into terminal)
- **Iowa**
- **Kansas**
- **Kentucky**
- **Maryland**
- **Nebraska**
- **Nevada**
- **New Jersey**
- **Oregon** - (Tax Paid to Supplier)
- **Pennsylvania**
- **Tennessee**
- **Virginia**
- **Washington**

**1A** Gallons received, originating state tax-paid.**Intended Use:**

To report all motor fuel gallons received with the tax-paid to the state. (state in which the return is being filed)

- **FORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **California**
- **Iowa**
- **Florida**
- **Indiana** - (Gasoline/Oil Inspection Fees-In Tax Paid)
- **Michigan**
- **Missouri**
- **Oklahoma** - (Terminal in Oklahoma)- Used to show receipt of tax paid fuel purchased at a terminal in Oklahoma for suppliers, bonded importers, occasional importers and tankwagon operators.
- **South Dakota**
- **Wyoming**

**1B** Gallons for export, Destination State tax-paid.**Intended Use:**

To report all motor fuel gallons exported from a state with the destination state taxes paid.

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **Florida**
- **Missouri** - Distributor-gallons received for export –destination state tax and/or fees paid.
- **Oklahoma** - (Terminal out of Oklahoma) - Used to show receipt of tax paid fuel purchased at a terminal out of Oklahoma for suppliers, bonded importers, occasional importer and tankwagon operators.

**1C** Gallons received tax-paid with a payment voucher.**Intended Use:**

To report all motor fuel gallons imported with the taxes paid using an import voucher system.

This schedule is used by the following states at this time.

- **Missouri** - Distributor-gallons received tax and/or fees paid with an Import payment voucher.
- **Oklahoma** - Used for occasional importers to show they paid tax on a three day permit voucher.

**1D** Gallons received, transfer fee paid.

**Intended Use:**

To report all motor fuel gallons received with the transfer fee included in the purchase price.

- **IDAHO requested this schedule.**

This schedule is used by the following states at this time.

- **Idaho**

**1E** Gallons imported from another state into taxed storage from a licensed distributor, tax paid.

**Intended Use:**

To report gallons of fuel imported from another state and put into taxed storage.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Mississippi**
- **Missouri** - Distributor gallons imported from another state, Missouri tax and/or fees paid.

**1F** Gallons received tax-paid and direct shipped to customers.

**Intended Use:**

To report all gallons received tax-paid and shipped directly to the customers.

- **PENNSYLVANIA requested this schedule.**

This schedule is used by the following states at this time.

- **Kansas**
- **Pennsylvania** - Gallons received tax paid and direct shipped to customers. Note: PA requested this schedule to distinguish tax paid receipts going into inventory from product direct shipped and on which we do not allow a shrinkage allowance.
- **Wisconsin**

**1G** Gallons fully taxed but at a reduced rate.

**Intended Use:**

To report all gallons received partially taxed for fuel used for blending.

- **Iowa requested this schedule.**

This schedule is used by the following states at this time.

- **Iowa**

**Schedule 2 Gallons Received from Motor Fuel Licensee Tax Unpaid**

2 Gallons received from motor fuel licensee tax unpaid.

**Intended Use:**

**Licensee is purchasing tax-free fuel.**

This schedule is used by the following states at this time.

- **Alaska**
- **Colorado**
- **Idaho**
- **Iowa**
- **Kansas**
- **Kentucky**
- **Indiana - (Gasoline Only)**
- **Maryland**
- **Michigan**
- **Montana**
- **Nebraska**
- **Nevada**
- **New Jersey**
- **Oregon - (Tax not paid to supplier)**
- **Pennsylvania**
- **Tennessee**
- **Virginia**
- **Washington**

2A Gallons received from terminals, refineries or distributors, origin tax-unpaid.

**Intended Uses:**

To report gallons of fuel received tax-free from terminals, refineries or distributors that is taxable.

- **MONTANA requested this schedule .**
- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **California**
- **Iowa**
- **Florida - Indicates Tax-Free purchases of Taxable Fuels (as apposed to 2B)**
- **Kentucky**
- **Michigan**
- **Mississippi**
- **Missouri**
- **Montana - For our licensed distributors that also have terminals and refineries to report what they are drawing from the pipeline and their terminal**
- **South Dakota**
- **Texas**
- **Virginia**
- **Wyoming**

2B Gallons received tax-unpaid blendable stock.

**Intended Use:**

To convert blend stocks to reportable products, convert one product to another.  
To show gallons received tax unpaid blend stock.

**FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **Florida**
- **Kentucky**
- **Missouri - Distributor - gallons received tax unpaid blend stock.**
- **Virginia**
- **Washington**
- **Wyoming**

2C Gallons received imported, tax-unpaid.

**Intended Use:**

To report imported gallons of tax-free fuel.

**NEBRASKA requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan**
- **Mississippi**
- **Tennessee**
- **Virginia**
- **Wyoming**

**2D** Gallons received using a tax-exempt card/code.

**Intended Use:**

Gallons received using a tax exempt card or code.

- **VIRGINIA requested this schedule.**

This schedule is used by the following states at this time.

- **Virginia**

**2E** Gallons received for export.

**Intended Use:**

For licensed exporter to report receipts of fuel for export.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana** - Licensed Exporter to report receipts for export-special fuel only.
- **Michigan**
- **Wyoming**

**2F** Gallons received tax free (Resale's) and direct shipped to customers.

**Intended Use:**

To report all tax-free gallons received and direct shipped to customers.

- **PENNSYLVANIA requested this schedule.**

This schedule is used by the following states at this time.

- **Kansas**
- **Pennsylvania** - Do not allow handling and shrinkage loss on product received and direct shipped to customers
- **Virginia**

**2G** Gallons received tax-exempt for sale through barricaded pumps

**Intended Use:**

To report all gallons received tax-exempt for sale through barricaded -pumps.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Missouri** - Missouri-Distributor-Gallons received tax-exempt undyed Kerosene for sale through barricaded pumps

**2K** Gallons of nontaxable fuel received and sold or used for a taxable purpose

**Intended Use:**

Blenders to report untaxed fuel to be blended.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana-** Special Fuel Blenders to report untaxed fuel to be blended with special fuel (Kerosene is not a special fuel in Indiana).

**2X** Gallons received from suppliers on exchange agreement tax unpaid.

**Intended Use:**

To report gallons received per exchange agreement.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana** - Gasoline Distributor to report receipts received on exchange.
- **Michigan**
- **Missouri** - Terminal Operator –gallons received per exchange agreement.

<b>Schedule 3 Gallons Imported From Another State Direct to Customer</b>
--

**3** Gallons imported from another state direct to customer.

**Intended Use:**

To report tax-free gallons imported direct to the customer.

This schedule is used by the following states at this time.

- **Alaska**
- **Colorado**
- **Idaho**
- **Indiana** - (Special Fuel and Gasoline-Tax Unpaid)
- **Iowa**
- **Kansas**
- **Kentucky**
- **Maryland**
- **Missouri**
- **Montana**
- **Nebraska**
- **Nevada**
- **New Jersey**
- **Oregon** - (Imported direct to customers of delivered into taxable storage)
- **Pennsylvania**
- **Tennessee**
- **Virginia**

**3A** Gallons imported from terminals/refineries

**Intended Use:**

To report gallons imported tax-free by motor fuel licensees.

- **WISCONSIN requested this schedule.**
- This schedule is used by the following states at this time.
- **California** - Accounts for every ex-tax gallon of diesel fuel, jet fuel, kerosene, gasoline and aviation gasoline imported into California above the terminal rack not subject to tax.
- **Florida**
- **Iowa**
- **Michigan**
- **Missouri**
- **Oklahoma** - Gallons imported tax free by supplier (used on the supplier report)Gallons imported tax free or by tankwagon (used on the bonded importer, occasional importer, and tankwagon importer reports) - Used to show receipt of tax free imported fuel or receipt of fuel received tax free by tankwagon.
- **Wyoming**

**3B** Gallons imported from bulk storage in another state.**Intended Use:**

To report all tax-free gallons imported from bulk storage.

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **Florida** -Tax-free gallons imported in bulk to terminal storage.
- **Michigan**
- **Minnesota**

**3X** Imports below the terminal rack subject to tax.**Intended Use:**

To report all fuel imported below the terminal rack subject to tax.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **Arizona**
- **California** – used to report the importing of taxable products (gas & diesel) by truck or railcar.

**3Y** Imports below the terminal rack not subject to tax.**Intended Use:**

To report all fuel imported below the terminal rack subject to tax.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** – Used for report the importing of reportable product, non-taxable products such as dyed diesel and ethanol.

<b>Schedule 4 Gallons Imported From Another State Into Tax-Free Storage</b>
---

**4** Gallons imported from another state into tax-free storage**Intended Use:**

To report all motor fuel gallons imported into the state and put into tax-free storage.

This schedule is used by the following states at this time.

- **Colorado**
- **Indiana** - (Gasoline and Special Fuel)
- **Maryland**
- **Nebraska**
- **Nevada**
- **New Jersey**
- **Oregon** – (Terminals and Bulk Plants Only)
- **Pennsylvania**
- **Texas**
- **Virginia**

**4A** Gallons imported from another state into taxed storage.**Intended Use:**

To report all motor fuel gallons imported and put into taxed storage  
**NEW YORK requested this schedule.**

This schedule is used by the following states at this time.

- **Idaho**
- **Iowa** - (Terminal Operator schedule of disbursements)
- **Tennessee**
- **Virginia**

**4B** Gallons imported or transferred from in-state storage tax-free into in-state refinery storage.**Intended Use:**

To report gallons of fuel that a distributor moves from tax-paid storage to tax-free storage that a refinery is allowed to maintain.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee** - To allow distributor to move fuel from tax-paid storage to tax-free storage that a refinery is allowed to maintain under Tennessee law.

## Schedules of Disbursements

### Schedule 5 Gallons Delivered Tax Collected

**5** Gallons delivered tax collected.

**Intended Use:**

To report all motor fuel gallons delivered or sold with the taxes collected.

- This schedule is used by the following states at this time.
- **California**
- **Colorado**
- **Indiana** - (Gasoline and Special Fuel)
- **Kansas**
- **Kentucky** - (LP Dealers only)
- **Maryland**
- **Nebraska**
- **Nevada**
- **New Jersey**
- **Oklahoma** - Gallons sold tax- paid
- **Oregon** - (Subject to Oregon Tax)
- **Pennsylvania**
- **South Dakota**
- **Utah** – Gallons sold to non-federally certified air carriers subject to 9 cent fuel tax rate.

**5A** Gallons sold to non-licensed distributors, retailers or bulk-end users from in-state terminals.

**Intended Use:**

To report all motor fuel gallons that are sold to unlicensed taxpayers by terminal location.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan**
- **Missouri** - Suppliers-gallons sold from in-state terminals
- **North Carolina**
- **North Dakota**
- **Oklahoma** - Gallons removed to Non-Eligible Purchasers - Used to show taxable sales made to Non-Eligible Purchasers.
- **South Carolina**
- **Tennessee**
- **Virginia**

**5B** Gallons sold to non-licensed distributors, retailers or bulk-end users for imports from.

**Intended Use:**

To report gallons of fuel sold to unlicensed taxpayers for imports.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Missouri** - Suppliers-gallons sold for import from state of \_\_\_\_\_

**5C** Gallons sold to motor fuel licensee from in-state terminals.

**Intended Use:**

To report gallons of fuel sold to licensed motor fuel licensees from in-state terminals.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time

- **Michigan**
- **Mississippi**
- **North Carolina** - This schedule has been combined with schedule 5D.
- **Oklahoma** - Gallons removed to Eligible Purchasers - Used to show taxable sales made to Eligible Purchasers.(Note: Eligible Purchasers pay at a different tax rate than non-eligible purchasers)
- **South Carolina**

**5D** Gallons sold to motor fuel licensee for imports from.

**Intended Use:**

To report gallons of fuel sold to licensed motor fuel licensees for import.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Kentucky** - (Imports on which Supplier collected Kentucky tax)
- **Virginia**

**5E** Gallons sold to bonded importers, occasional importers or tank wagon importers from.

**Intended Use:**

To report gallons sold to bonded importers, occasional importers or tank wagon operators with the tax collected.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **North Carolina**
- **Oklahoma** - Gallons removed tax paid for import by a licensed importer - Used to show fuel bought out of state from a licensed supplier in Oklahoma and that the bonded importer, occasional importer or tankwagon importer paid the Oklahoma tax to the supplier.
- **South Carolina**
- **Virginia**

**5F** Dyed diesel gallons sold for taxable purposes from in-state terminals.**Intended Use:**

To report dyed diesel gallons sold for taxable purposes from in-state terminals.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan**
- **Missouri** - Supplier –gallons of dyed diesel sold for taxable purpose from in-state terminals (Missouri Tax Collected)
- **North Carolina**
- **Tennessee**

**5G** Dyed diesel gallons sold for taxable purposes for imports from**Intended Use:**

To report taxable gallons of dyed diesel fuel sales for import.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Missouri** - Supplier-gallons of dyed diesel sold for taxable purposes for Import from state of \_\_\_\_\_ (Missouri Tax Collected)

**5H** Gallons sold as export from in-state terminals, originating tax collected.**Intended Use:**

To report all motor fuel gallons sold as taxable sales of export or to report all motor fuel gallons removed or sold tax paid for export.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Missouri** - Supplier-gallons sold for export to the state of \_\_\_\_\_ destination state tax paid (2 copies)
- **North Carolina** - To report taxable sales of exports. If the exporter was not licensed, tax is due.
- **Oklahoma** - Gallons removed tax paid for export by exporter – Used to show that the tax was paid by the exporter for fuel that was exported.
- **South Carolina**
- **Tennessee**
- **Virginia**
- **Wyoming**

**5I** Border Zone 1 (Missouri)**Intended Use:**

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be \$0.01 cent greater than adjacent state. This has created six additional tax rates for this state.

**5J** Border Zone 2 (Oklahoma)**Intended Use:**

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be \$.01 cent greater than adjacent state. This has created six additional tax rates for this state.

**5K** Border Zone 3 (Texas)**Intended Use:**

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be \$.01 cent greater than adjacent state. This has created six additional tax rates for this state.

**5L** Border Zone 4 (Louisiana)**Intended Use:**

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be \$.01 cent greater than adjacent state. This has created six additional tax rates for this state.

**5M** Border Zone 5 (Mississippi)**Intended Use:**

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be \$.01 cent greater than adjacent state. This has created six additional tax rates for this state.

**5N** Border Zone 6 (Tennessee)**Intended Use:**

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be \$.01 cent greater than adjacent state. This has created six additional tax rates for this state.

**5O** Border Zone 7 (Extra)**Intended Use:**

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be \$.01 cent greater than adjacent state. This has created six additional tax rates for this state.

**5P** Border Zone 8 (Extra)**Intended Use:**

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be \$.01 cent greater than adjacent state. This has created six additional tax rates for this state.

**5Q** Gallons used on which tax is remitted.

**Intended Use:**

To report and distinguish product “used” on which tax is being remitted from product sold and on which tax is being remitted.

- **PENNSYLVANIA requested this schedule.**

This schedule is used by the following states at this time.

- **Pennsylvania** - This schedule is used to distinguish product “used” on which tax is being remitted from product sold and on which tax is being remitted. The distinction given the trust fund obligation that Distributors have in PA

**5R** Gallons delivered to Indian Reservation tax collected.

**Intended Use:**

To report all gallons of fuel delivered to Indian Reservations tax collected.

- **MONTANA requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan**
- **Montana** - To account for all fuel to Indian Reservations due to our revenue sharing program.

**5S** Gallons sold as export from refinery (tax collected).

**Intended Use:**

To report gallons sold tax collected as export from refinery.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time

- **Tennessee** - To record shipments from refinery storage for export where sales are made to unlicensed distributors and Tennessee tax must be charged and paid with this return.
- **Virginia**

**5T** Gallons reported for Pool Bond Amounts.

**Intended Use:**

To report gallons for pool bond amounts.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time

- **MISSOURI** - Supplier-schedule of Pool Bond Contributions.

**5U** Gallons sold into bulk storage of Licensed Motor Carrier tax collected.

**Intended Use:**

To report bulk purchase of fuel by motor carrier.

- **MICHIGAN** requested this schedule.

This schedule is used by the following states at this time

- **Michigan** - A specific need per our statute PA 403 of 2000 Section 8 (2) allows bulk purchase by motor carrier at \$.09 cents and additional \$.06 cents remitted on filed return.
- **Virginia**

**5V** Gallons disbursed tax collected and subject to oil inspection fee

**Intended Use:**

To report gallons disbursed tax collected and subject to oil inspection fees.

- **INDIANA** requested this schedule.

This schedule is used by the following states at this time

- **Indiana**- To report diesel products, tax collected that are subject to oil inspection fees as required by Indiana State Code to be reported.

**5W** Gallons of untaxed products blended with or added to fuel resulting in a product which is used as or is usable as a taxable fuel

**Intended Use:**

To report gallons of untaxed products blended with or added to fuel which results in a taxable fuel.

- **CALIFORNIA** requested this schedule.

This schedule is used by the following states at this time

- **California**- Accounts for every gallon of untaxed fuel products blended with or added to diesel fuel, gasoline, and aviation gasoline resulting in a product that can be used as diesel fuel, gasoline and aviation gasoline.

**5X** Gallons delivered and partially taxed.

**Intended Use:**

To report gallons of fuel delivered that is partially subject to the tax.

- **WYOMING** requested this schedule.

This schedule is used by the following states at this time

- **Georgia**- To report gallons delivered tax collected to state and local governments. These entities are exempt from a portion of the prepaid tax.
- **North Dakota**
- **Utah** – Gallons sold to federally certified air carriers subject to 4 cent fuel tax rate.
- **Wyoming**- To report gallons delivered for agricultural purposes and subject to refund on 70% of the 100% tax paid gallons sold to qualified agricultural users.

**5Y** Tax-paid sales to railroads.**Intended Use:**

To report gallons of tax-paid fuel sold to railroads

- **NORTH DAKOTA requested this schedule.**

This schedule is used by the following states at this time

- **North Dakota .**

**5Z** Gallons sold for Racing Use-tax collected.**Intended Use:**

To report gallons of tax-paid fuel sold for racing use

- **Michigan requested this schedule.**

This schedule is used by the following states at this time

- **Michigan.**

**5AA** Gallons received tax-paid and sold to an unlicensed distributors, retailers, bulk users and users.**Intended Use:**

To collect the transactional detail by bill of lading for the gallons received tax-paid and sold to an unlicensed distributors, retailers, bulk users and users.

- **Virginia requested this schedule.**

This schedule is used by the following states at this time

- **Virginia.**

**5AB** Gallons received tax-paid and sold to a licensed distributor or importer.**Intended Use:**

To collect the transactional detail by bill of lading for the gallons received tax-paid and sold to a licensed distributor or importer.

- **Virginia requested this schedule.**

This schedule is used by the following states at this time

- **Virginia.**

**5AC** Gallons received tax-paid and sold to a licensed supplier.**Intended Use:**

To collect the transactional detail by bill of lading for the gallons received tax-paid and sold to a licensed supplier.

- **Virginia requested this schedule.**

This schedule is used by the following states at this time

- **Virginia.**

**5HW** Aviation fuel converted to highway use**Intended Use:**

To report sales of aviation fuel converted to highway use

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time

- **Florida .**

**5LO** Fuel distributor subject to local option taxes**Intended Use:**

To report fuel that is subject to local option taxes

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time

- **Florida**

**5XA** Gallons delivered to an airport and partially taxed.**Intended Use:**

To report gallons of partially taxed fuel delivered to an airport.

- **Utah requested this schedule.**

This schedule is used by the following states at this time

- **Utah** – To report gallons sold to federally certified air carriers at the Salt Lake International Airport subject to 2.5 cent fuel tax rate.

<b>Schedule 6</b> <b>Gallons Delivered to Licensed Motor Fuel Licensees – Tax Not Collected.</b>
---

**6** Gallons delivered to licensed motor fuel licensees-tax not collected.

**Intended Use:**

Gallons delivered to licensee tax-free

This schedule is used by the following states at this time.

- **Alaska**
- **Colorado**
- **Idaho**
- **Indiana - (Special Fuel)**
- **Kansas**
- **Kentucky**
- **Maryland**
- **Montana**
- **Nebraska**
- **Nevada**
- **New Jersey**
- **Oregon - (Ex-Tax To Licensed Dealers)**
- **Pennsylvania**
- **Virginia**
- **Washington**

**6A** Gallons sold tax-exempt, customer is a licensed exporter.

**Intended Use:**

To report gallons sold tax exempt to a licensed exporter.

- **NEBRASKA requested this schedule.**
- **SOUTH DAKOTA requested this schedule.**

This schedule is used by the following states at this time.

- **South Dakota**
- **Washington**
- **Wyoming**

**6B** Gallons sold tax-exempt, customer is a licensed blender.

**Intended Use:**

To report gallon sold tax-exempt to a licensed blender.

- **NEBRASKA requested this schedule.**
- **SOUTH DAKOTA requested this schedule.**

This schedule is used by the following states at this time.

- **South Dakota**
- **Wyoming**

**6C** Gallons sold tax-exempt, customer is a licensed importer.

**Intended Use:**

To report gallons sold tax-exempt to a licensed importer.

- **NEBRASKA requested this schedule.**
- **SOUTH DAKOTA requested this schedule.**

This schedule is used by the following states at this time.

- **South Dakota**
- **Wyoming**

**6D** Gallons sold tax-exempt to other licensed distributors/supplier.

**Intended Use:**

To report gallons sold tax-exempt to other licensees

- **IDAHO requested this schedule.**
- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Idaho** - To identify loads sold without the collection of transfer fee.
- **Indiana** - (Gasoline)
- **Mississippi**
- **North Carolina** - Our law allows distributors to purchase tax-free fuel at the terminal if the product is going directly to an exempt entity, by-passing the bulk plant
- **South Dakota**
- **Tennessee**
- **Texas**
- **Wyoming**

**6E** Gallons sold tax-exempt, customer is a licensed LPG vendor.

**Intended Use:**

To report gallons sold tax-exempt to a licensed LPG vendor.

- **SOUTH DAKOTA requested this schedule .**

This schedule is used by the following states at this time.

- **South Dakota**

**6H** Gallons sold or exchanged tax free with a qualified refiner.

**Intended Use:**

To report gallons sold or exchanged tax free with a qualified refiner.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee** - To record transactions of tax-free exchanges of gasoline with qualified refiners inside the terminal after first receipt.

**6I** Gallons of undyed fuel sold to licensed importer/tank wagon operator-importer, tax not precollected.

**Intended Use:**

To report gallons of undyed fuel sold to tax-free to licensed importer/tank wagon-importer.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana** - Special Fuel sold for import.

**6J** Gallons delivered tax free into refinery storage.

**Intended Use:**

To report gallons of fuel moved back to a refinery so they can recover a credit on taxes previously charged.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee** - Distributors who move fuel back to a refinery so they can recover a credit on taxes previously charged.

**6P** Gallons sold to suppliers or permissive suppliers, tax not precollected.

**Intended Use:**

To report gallons sold for import tax-free to suppliers or permissive suppliers

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time

- **Indiana** - Special Fuel sold for import
- **Michigan**
- **Virginia**

**6R** Gallons from refinery sold or exchanged with qualified refiners

**Intended Use:**

To report gallons of tax-free fuel to qualified refiners within the refinery storage facility.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time

- **Tennessee** - Used by the refinery to record transactions of tax-free fuel to qualified refiners within the refinery storage facility.

**6V** Gallons disbursed tax not collected and subject to oil inspection fees

**Intended Use:**

To report gallons disbursed tax not collected and subject to oil inspection fees.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time

- **Indiana-** To report diesel products, tax not collected that are subject to oil inspection fees as required by Indiana State Code to be reported.

**6X** Gallons delivered to suppliers or permissive suppliers on exchange agreements.

**Intended Use:**

To report gallons of fuel that was disbursed on exchange.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana** - Special Fuel and Gasoline for disbursements on exchange.
- **Michigan**
- **Missouri** - Terminal Operator-gallons delivered per exchange agreement

**6Z** Gallons sold for Racing Use-tax not collected.

**Intended Use:**

To report gallons of untaxed fuel that was sold for racing use.

- **Michigan requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan**

<b>Schedule 7</b> <b>Gallons Exported To State of _____</b>
--

7 Gallons exported to state of \_\_\_\_\_

**Intended Use:**

To report gallons that were exported.

This schedule is used by the following states at this time.

- **Alaska**
- **California**
- **Colorado**
- **Idaho**
- **Iowa**
- **Kansas**
- **Kentucky**
- **Maryland**
- **Mississippi**
- **Montana**
- **Nebraska**
- **Nevada**
- **New Jersey**
- **Oklahoma** - Removals by Supplier for export - Used to show gallons the suppliers exported.
- **Pennsylvania**
- **Oregon**
- **South Dakota**
- **Texas**
- **Virginia**
- **Washington**

**7A** Gallons exported, Destination State tax-paid.**Intended Use:**

To report gallons exported, destination state tax-paid.

- **NORTH CAROLINA requested this schedule.**
- **MONTANA requested this schedule.**
- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Florida**
- **Indiana** - Gallons exported destination state tax-paid.
- **Michigan**
- **Missouri** - Distributor-gallons exported to state of \_\_\_\_\_ destination state tax paid (2 copies)
- **North Carolina** - Requires the taxpayer to identify in the subschedule the destination state for ease in sorting to send to the other states. We use this form to report exports where the destination state tax has been charged.
- **Montana** - To use when small loads of fuel are exported from Montana to bordering jurisdictions and Montana tax has already been paid. This gives our distributors the credit for the tax already paid.
- **Oklahoma** - Used to show gallons sold tax free to exporters for export.
- **South Carolina**
- **Tennessee**
- **Virginia**

**7B** Gallons sold for export, originating state tax-paid.**Intended Use:**

To report gallons sold origin state tax paid for export.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Florida**
- **Indiana** - Gallons sold for export, originating state tax-paid.
- **Michigan**
- **Missouri** - Distributor-gallons exported to state of \_\_\_\_\_ Missouri tax paid (2 copies)
- **Oklahoma** - Used show gallons sold tax-paid to exporters for export.
- **South Carolina**
- **Wisconsin**
- **Wyoming**

**7C** Gallons for free trade zones.**Intended Use:**

To report gallons of fuel delivered to free trade zones.

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **Florida** - To track gallons delivered to free trade zones

**7D** Gallons exported in bulk.**Intended Use:**

To report gallons of fuel exported in bulk.

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time

- **California** - Accounts for every gallon of ex-tax diesel fuel, jet fuel, kerosene, gasoline and aviation gasoline exported above the terminal rack not subject to tax.
- **Florida** - To track gallons transferred to bulk storage

**7F** Exports of reportable products below the terminal rack.**Intended Use:**

To report every gallon of dyed diesel fuel and/or other reportable or accountable fuel exported below the terminal rack.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of dyed diesel fuel, jet fuel, kerosene exported below the terminal rack

**7R** Gallons exported from refinery storage**Intended Use:**

To report gallons that a refinery exported without paying an export fee.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee** - Used to record exports from refinery storage. Tennessee allows refineries to export fuel without paying the export fee. Must be separately detailed for fee purposes.

<b>Schedule 8</b> <b>Gallons Delivered to US Government – Tax Exempt</b>
---

**8** Gallons delivered to US Government –tax exempt

**Intended Use:**

To report tax-exempt gallons of motor fuel delivered or sold to the US Government .

This schedule is used by the following states at this time.

- **California**
- **Indiana**
- **Kansas**
- **Kentucky**
- **Maryland**
- **Michigan**
- **Missouri**
- **Montana**
- **Nebraska**
- **Nevada**
- **New Jersey**
- **North Carolina**
- **Oklahoma** - Gallons removed for U.S. Government Sales - Used to show exempt sales made to the U.S. Government by Suppliers, Bonded Importers and Tankwagon Operators.
- **Oregon**
- **Pennsylvania**
- **South Carolina**
- **South Dakota**
- **Tennessee**
- **Virginia**

**8A** Gallons sold to U.S. Government tax-exempt from In-State.

**Intended Use:**

To report tax-exempt gallons of motor fuel sold to the US Government from in-state terminals.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Mississippi**
- **Virginia**
- **Wisconsin**

**8K** Kerosene sales (information only)**Intended Use:**

To report gallons of kerosene sold for non-taxable purposes.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana** - Special Fuel-Kerosene sold for non-taxable purpose.

**8R** Gallons sold to U.S. Government tax-exempt from refinery.**Intended Use:**

To report gallons of fuel by the refineries that are sold to government agencies where tax never accrues on the fuel unlike sales to agency accounts.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time

- **Tennessee** - Used by the refineries to record sales of fuel to government agencies where tax never accrues on the fuel unlike distributors sales to agency accounts

<b>Schedule 9</b> <b>Gallons Delivered to State &amp; Local Government Tax- Exempt</b>
---

**9** Gallons delivered to state & local government tax exempt

**Intended Use:**

To report tax-exempt gallons delivered to state & local governments

This schedule is used by the following states at this time.

- **Colorado**
- **Idaho**
- **Kansas**
- **Kentucky** - (Non-highway use only)
- **Maryland**
- **Michigan**
- **Nevada**
- **New Jersey**
- **Pennsylvania**
- **Tennessee**
- **Virginia**

**9A** Gallons sold directly to the state from in-state terminals.

**Intended Use:**

To report gallons sold directly from in-state terminals to state and local government.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **North Carolina**

**9C** Gallons sold directly to local public schools from in-state terminals.

**Intended Use:**

To report gallons sold directly from in-state terminals to local public schools.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **North Carolina**
- **South Carolina**

**9E** Gallons sold for county, city or town use.

**Intended Use:**

To report gallons sold for county, city or town use.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **North Carolina**

**9F** Gallons sold to Licensed Charter Schools.

**Intended Use:**

To report gallons sold to Licensed Charter Schools.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time

- **North Carolina** - NC has a new exemption which we must track. This product also is subject to our inspection taxes and has to be isolated from other sales.
- **Virginia**

**9G** Gallons sold to Community Colleges.

**Intended Use:**

To report gallons sold to Community Colleges

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time

- **North Carolina** - NC has a new exemption which we must track. This product also is subject to our inspection taxes and has to be isolated from other sales.

**9R** Gallons sold to state and local government from refinery.

**Intended Use:**

To report gallons of fuel by the refineries that are sold to state and local government agencies where tax never accrues on the fuel unlike distributors sales to agency accounts.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time

- **Tennessee** - Used by the refineries to record sales of fuel to state and local gov. agencies where tax never accrues on the fuel unlike distributors sales to agency accounts
- **Washington**

<b>Schedule 10 Gallons Delivered To Other Tax-Exempt Entities</b>
---

**10** Gallons delivered to other tax-exempt entities.

**Intended Use:**

To report tax-exempt gallons delivered to other tax-exempt entities other than US Government or State & Local Government

This schedule is used by the following states at this time.

- **Colorado**
- **Indiana** - (Special Fuel for sales of dyed fuel)
- **Kansas**
- **Kentucky** - (LP Dealers only)
- **Maryland**
- **Missouri** - Supplier-gallons delivered to other tax exempt entities. (Airlines, Railroads and Barges)
- **Montana**
- **Nebraska**
- **Nevada**
- **New Jersey**
- **Oklahoma** - Gallons removed for other exempt entities – Used to show exempt entity sales made by Suppliers, Bonded Importers and Tankwagon Operators.
- **Pennsylvania**
- **South Dakota**

**10A** Gallons delivered to other tax-exempt entities (farmers and fisherman) or non-highway.

**Intended Use:**

To report gallons of tax-exempt fuel sold for off-road use.

- **WIISCONSIN requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana** - (Sales to licensed Marina Dealers)
- **Kentucky** – (Other non-highway use sold to an approved permit holder)
- **Mississippi**
- **Tennessee**
- **Texas**
- **Wisconsin**

**10B** Gallons delivered to tax-exempt licensed general aviation fuel dealers.

**Intended Use:**

To report tax-exempt gallons sold for aviation use.

- **WISCONSIN requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana** - (Sales to licensed aviation dealers)
- **Ohio**
- **South Carolina**
- **Texas**
- **Wisconsin**

**10C** Gallons delivered to tax-exempt common carriers for urban mass transportation.

**Intended Use:**

To report tax-exempt gallons of fuel sold to urban mass transit.

- **WISCONSIN requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to a person that owns, operates, or controls an exempt bus operation and who is registered with the Board of Equalization as an exempt bus operator.
- **Wisconsin**

**10D** Credit card sales to tax-exempt diplomats and missions by dealers.

**Intended Use:**

To report gallons of tax-exempt gallons of fuel sold to diplomats and missions by dealers.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Missouri** - Supplier-Credit Cards Sales to US Government

**10E** Gallons delivered to customers representing uncollectable motor fuel vehicle fuel taxes.

**Intended Use:**

To report gallons of uncollected fuel taxes.

- **WISCONSIN requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana** - (Uncollectable bad debt)
- **Tennessee**
- **Wisconsin** - Sales representing uncollectible fuel taxes.

**10F** Gallons delivered to tax-free storage.**Intended Use:**

To report gallons delivered tax exempt to tax-free storage

- **WISCONSIN: requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan** - uses this for reporting alcohol delivered into tax-free terminal storage.

**10G** Gallons of other authorized tax-exempt sales.**Intended Use:**

To report gallons sold tax-exempt for trains and other authorized exempt sales.

- **WISCONSIN requested this schedule.**

This schedule is used by the following states at this time.

- **Kentucky** – (Non-highway used sold to a qualifying resident non-profit religious, charitable, or educational organization)
- **Michigan** - uses this sub-schedule for tax free sales to non-profit, private, parochial, or non-denominational school, college, or university used in transportation of students for authorized functions.
- **Mississippi**
- **Missouri** - Distributor –gallons of other authorized tax exempt sales (Alcohol only)
- **South Carolina**
- **Wisconsin** - Exempt for trains

**10H** Sales to tax-exempt hospitals.**Intended Use:**

To report tax-exempt gallons sold to hospitals.

- **NEW YORK requested this schedule.**

This schedule is used by the following states at this time.

- **Wisconsin** - exempt for heating oil

**10I** Gallons delivered tax-exempt for farming.**Intended Use:**

To report tax-exempt gallons sold for farming purposes.

This schedule is used by the following states at this time.

- **California** - This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to a person who uses the fuel on a farm for farming purposes.
- **Kentucky** – (Non-highway use sold to agricultural use permit holder)
- **North Carolina**
- **Wisconsin**

**10J** Gallons delivered to consumers or filling stations tax-free.

**Intended Use:**

To report tax-free gallons of undyed kerosene delivered to filling stations.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Kentucky** – gallons of Residential Heating fuel delivered consumers tax-free.
- **Missouri** - Distributor –gallons of undyed Kerosene delivered to filling stations (Barricaded pumps only)

**10K** Gallons delivered to airlines and self use in own aircraft.

**Intended Use:**

To report tax-exempt gallons delivered to airlines and for own use in aircraft.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Missouri** - Distributor-gallons delivered to airlines

**10M** Gallons of unenhanced diesel product delivered for manufacturing processing or assembly.

**Intended Use:**

To report tax-free sales made to industrial processing resellers or industrial process end users.

- **MICHIGAN requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan** - uses this sub-schedule for tax free sales to industrial processing resellers or industrial process end users.

**10R** Gallons delivered for use as bunker fuel in vessels.

**Intended Use:**

To report tax-exempt gallons of fuel delivered for use as bunker fuel in vessels.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Missouri** - Distributor-gallons delivered for use as Bunker fuel in vessels

**10T** Gallons delivered to Indian Tribes**Intended Use:**

To report tax-exempt gallons of fuel delivered for Indian tribal use

- **OKLAHOMA requested this schedule.**

This schedule is used by the following states at this time.

- **Idaho** – To report sales made for Indian tribal use

**10 U** Gallons delivered fees-exempt**Intended Use:**

To report gallons delivered fees-exempt

- **Idaho requested this schedule.**

This schedule is used by the following states at this time.

- **Idaho** – To report sales to Indian Tribes-fees exempt

**10Y** Gallons delivered tax-exempt to railroad.**Intended Use:**

To report tax-exempt gallons sold to railroads.

- **MONTANA requested this schedule.**

This schedule is used by the following states at this time

- **California** - Accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, kerosene, gasoline, aviation gasoline removed from a California terminal rack and sold tax exempt to a train operator who is registered with the Board of Equalization as a train operator.
- **Kentucky** – (Non-highway use only)
- **Missouri** - Distributor-gallons delivered to railroads.
- **Montana** - So gallons are separated out for easier access to refund the railroads for gasoline and clear diesel tax. Also this information is used to prepare the FHWA report.

**10Z** Blendstocks removed tax exempt not in connection with a sale, which will not be used to produce a finished fuel.**Intended Use:**

To report tax-exempt gallons of blendstocks removed from the terminal rack which will be used to produce a product other than a finished fuel.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-exempt gasoline blendstocks removed from the terminal rack by you, which will be used to produce a product, other than finished gasoline.

**10AB** Blendstocks removed tax exempt in connection with a sale when the buyer has issued a properly executed exemption certificate stating the blendstocks will not be used to produce finished fuel.

**Intended Use:**

To report tax-exempt gallons of blendstocks removed from the terminal rack when an exemption certificate was presented by the buyer, stating that the blendstocks will not be used to produce a finished product.

➤ **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

➤ **California** - Accounts for every gallon of tax-exempt gasoline blendstocks removed from the terminal rack when an exemption certificate was presented by the buyer stating that the blendstocks will not be used to produce a finished gasoline product.

<b>Schedule 11 Schedule of State Diversions</b>
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**11** Schedule of State Diversions**Intended Use:**

To report fuel that was diverted from one state to another.

**This schedule is used by the following states at this time**

- **Indiana** - (Special Fuel)
- **Oklahoma** - Schedule 11 - State Diversion Corrections - This schedule is used for suppliers to show that fuel was diverted.
- **Texas**

**11A** Diversion to State of \_\_\_\_\_**Intended Use:**

To report fuel that was diverted to a different destination than is indicated on the shipping documents when removed from the terminal rack. **Note:** This subschedule would be used for credit due for the diverted fuel.

- **TENNESSEE requested this schedule.**

**This schedule is used by the following states at this time**

- **Michigan**
- **Tennessee**

**11B** Diversion from State of \_\_\_\_\_**Intended Use:**

To report fuel that was diverted to a different destination than is indicated on the shipping documents when removed from the terminal rack. **Note:** This subschedule would be for taxes due for the diverted fuel.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time

- **Michigan**
- **Tennessee**

**Schedule 12 Vendor Schedule****12** Vendor schedule**Intended Use:**

Used as a summary schedule to show credits for exports, sales to the federal government, conversion of aviation fuel and kerosene to highway use, kerosene sold for home heating, sales of undyed diesel to farmers, etc.

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time

- **Florida** - Ultimate vendor credits.

<b>Schedule 13 Schedule of Credits and Refunds</b>
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**13A** Tax-paid fuel exported

**Note: This schedule is an exception for the state of California. All other states should use Schedule 7**

**Intended Use:**

To report all tax-paid gallons of fuel exported below the terminal rack.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-paid diesel fuel and motor vehicle fuel exported below the terminal rack out of California.

**13B** Tax-paid fuel sold to a consulate officer or employee by credit card**Intended Use:**

To report all tax-paid gallons of fuel sold to a consulate officer or employee by credit card.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-paid diesel fuel and motor vehicle fuel sold exempt below the California terminal rack to a consulate officer or employee by credit card.

**13C** Tax-paid fuel sold to the United States Government**Intended Use:**

To report all tax-paid gallons of fuel sold to the United States Government

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to the United States Government

**13D** Tax-paid fuel sold for use on farms**Intended Use:**

To report all tax-paid gallons of fuel sold for use on farms.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person who uses the fuel on a farm for farming purposes.

**13E Tax-Paid fuel sold to exempt bus operators****Intended Use:**

To report tax-paid gallons of fuel sold to exempt bus operators.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person that owns, operates, or controls an exempt bus operation and who is registered with the Board of Equalization as an exempt bus operator.

**13F Schedule of Bad Debts****Intended Use:**

To report bad debt sales by suppliers to qualifying tax deferred customers.

- **Florida requested this schedule.**

This schedule is used by the following states at this time.

- **Florida** - Bad Debts associated with sales by suppliers to qualifying tax deferred customers.

**13G Tax-paid fuel sold to train operators****Intended Use:**

To report tax-paid gallons of fuel sold to train operators

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person who is registered with the Board of Equalization as a train operator.

**13H Tax-paid fuel sold to state or local government****Intended Use:**

To report gallons of fuel sold by credit cards to state or local government

- **MICHIGAN requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan** -.To allow deduction for credit card sales made to state and local governmental entities.

**13J** Tax-paid fuel sold tax-free for temperature control units (reefer) and PTO or with exemption certificate or used in an exempt manner

**Intended Use:**

To report gallons of tax-paid fuel being sold without the tax to receive credit

- **NEBRASKA requested this schedule.**

This schedule is used by the following states at this time.

- **Nebraska**
- **California** – Used to claim a credit or refund for tax-paid fuel used in a non-taxable manner, such as off-highway or the operation of a PTO.

**13K** Credit or Deduction for Reduced Tax Rate.

**Intended Use:**

To report gallons of fully taxed product but a credit is given for a lower tax rate.

- **Kansas requested this schedule.**

This schedule is used by the following states at this time.

- **Kansas** – To account for the credit given to E85.

**13L** Credit for gallons sold for Racing Use-tax collected.

**Intended Use:**

To report tax-paid gallons sold for racing use.

- **Michigan requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan** – To account for the credit given when tax-paid fuel is used at a race track.

**13M** Refund or credit for the second tax paid when tax-paid fuel is removed from a terminal as a second taxable event.

**Intended Use:**

To report tax-paid gallons sold for racing use.

- **California requested this schedule.**

This schedule is used by the following states at this time.

- **California**

**13N** Tax-paid fuel used to produce a nontaxable product such as a fuel additive.

**Intended Use:**

To report tax-paid gallons sold for racing use.

- **California requested this schedule.**

This schedule is used by the following states at this time.

- **California**

<b>Schedule 14 Common and Contract Petroleum Products Carrier Report</b>
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**14** Common and Contract Petroleum Products Carrier Report**Intended Use:**

This report gives the states full accountability of all accountable product/motor fuel moving by truck, rail, pipeline, barge, ship or other conveyance. It gives the states an independent source of information that can be used to verify the transactions reported by taxpayers.

**14A** Total of all deliveries of fuel from in-state locations to outside the state (exports)**Intended Use:**

To report total gallons of accountable product/motor fuel loaded at an in-state terminal or bulk plant facility and exported to another state.

**14B** Total of all deliveries of fuel from out -of-state locations to inside the states(imports)**Intended Use:**

To report total gallons of accountable product/motor fuel loaded at an out-of-state terminal or bulk plant facility and imported into another state.

**14C** Total of all deliveries of fuel between points in the state (intrastate)**Intended Use:**

To report total gallons of accountable product/motor fuel loaded at an in-state terminal or bulk plant facility and delivered in-state.

**14D** Carrier Receipts**Intended Use:**

To report carrier receipts above the rack.

➤ **Internal Revenue Service requested this schedule.**

This schedule is used by the following states at this time.

➤

**14E** Carrier Deliveries**Intended Use:**

To report carrier deliveries above the rack and below the rack.

➤ **Internal Revenue Service requested this schedule.**

This schedule is used by the following states at this time.

➤

**Schedule 15 Terminal Operator Report****15 Terminal Operator Report****Intended Use:**

This report gives the states full accountability of all accountable product/motor fuel moving through a terminal. It gives the states an independent source of information that can be used to verify the transactions reported by taxpayers.

**15A Terminal Operator Schedule of Receipts****Intended Use:**

To report each receipt of accountable product/motor fuel into a terminal.

**15B Terminal Operator Schedule of Disbursements****Intended Use:**

To report each removal of accountable product/motor fuel from a terminal.

**15C Terminal Operator Schedule of Inventories****Intended Use:**

To report detail ownership of accountable product/motor fuel in a terminal by a position holder.