

DISBURSEMENT SCHEDULE INSTRUCTIONS

A Separate schedule must be filed for each product type (gasoline, aviation gasoline, clear diesel fuel, red dyed diesel fuel, etc.). Complete a separate form for each schedule required; record type of schedule and type of product in spaces provided.

Check the applicable box to indicate if the schedule being filed is an original schedule, an amended schedule, or a final schedule.

Effective July 1, 2007, Special Fuel Suppliers will only be required to report all receipts and distribution of low sulfur clear diesel (Product Code 167) AND taxable distribution (Schedule 5) of any other special fuels that are required to be sold to customers tax-paid. The non-taxable receipts and distribution of special fuels delivered to customers that are for off-highway use, heating/cooking purposes, etc. (i.e. heating oil, dyed diesel, kerosene) will no longer be required to be reported. Please call the Motor Fuel Tax Administration at (302) 744-2715 if you have any questions.

- SCHEDULE 5 Report taxable distribution (sales and use) of Motor Fuel and Special Fuel. Taxable Motor Fuel/Special Fuel sales to retail stations must be reported on a per-station basis. You must also record the Delaware Retail Dealer license number in Column 6.
- SCHEDULE 6 Report tax-free distribution of Motor Fuel and Special Fuel to licensed accounts. Record the Delaware Distributor, Special Fuel Supplier, Special Fuel User or Special Fuel Dealer license number in Column 6. See Schedule 8 & 9 for government distribution and schedule 10 for other exempt distribution.
- SCHEDULE 7 Report Motor Fuel and Special Fuel gallons exported to another state from Delaware. There must be a separate schedule number 7 for each state, filed in duplicate for each state. Please do not report customer license numbers, as the recipients are non-Delaware entities.
- SCHEDULE 8 Report tax-free bulk sales of Motor Fuel and Special Fuel to the U.S. Government. List each agency separately. Record each organization's Exempt Certificate number in Column 6.
- SCHEDULE 9 Report tax-free bulk sales of Motor Fuel and Special Fuel to authorized State and Local Governments, by organization. Record each organization's Exempt Certificate number in Column 6.
- SCHEDULE 10 Report tax-free bulk sales of Motor Fuel and Special Fuels to volunteer fire companies and ambulance operators. Record each organization's Exempt Certificate number in Column 6.
- SCHEDULE 11 Report Exempt Entity credit card sales for entities for which you have a Delaware Motor Fuel Tax Exemption Certificate on file. Record each organization's Exempt Certificate number in Column 6.

COLUMN INSTRUCTIONS

- Column 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)
- Column 4 Point of Origin/Destination-Enter the location the product was transported from/to.
- Column 5 Sold To – Enter the name of the company to whom product was sold.
- Column 6 For sales within Delaware, record the customer's applicable license number (Motor Fuel Distributor, Special Fuel Supplier, Special Fuel User, Special Fuel Dealer, Retail Dealer, Exempt Entity) Does not apply to exports.
- Column 7 Enter the FEIN of the company to whom product was sold (Delaware licensed entities only).
- Column 8 Date shipped –Enter the month in which the product was shipped.
- Column 9 Document number-Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In case of pipeline or large movements, use the pipeline or barge ticket. When multiple transactions occur to a specific customer during a given report month, enter "Various".
- Column 10 Gross Gallons – Enter the gross amount of gallons disbursed.

Carry the total from Column 10 forward to the appropriate line on the cover sheet of the return. Call (302) 744-2715 if you have any questions on reporting.

NOTE: You must report monthly sales totals by customer and by product. Also, if multiple modes of transport are used to transport product to an individual customer, transactions must be further divided on a mode of transport basis. For instance, if you employ two Common Carriers to transport several loads, and utilize your own vehicles to transport other loads, there will be three separate line entries for that customer.