

DISBURSEMENT SCHEDULE INSTRUCTIONS

A separate schedule must be filed for each product type (Gasohol, unfinished gasoline, aviation gasoline, denatured ethanol, low sulfur clear diesel fuel, undyed biodiesel, E-85, 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.

Special Fuel Suppliers are required to report all receipts and distribution of low sulfur clear diesel (Product Code 167) and undyed biodiesel (Product Code 170). No receipt schedule is required to be completed for other special fuel product types (Ex: propane, compressed natural gas, dyed biodiesel, & low sulfur dyed diesel) that are sold to customers tax-paid (Only a Schedule 5 Disbursement form required to be completed for these other special fuel product types). The non-taxable receipts and distribution of special fuels delivered to customers that are for off-highway use (received into unlicensed equipment), heating/cooking purposes, etc. (i.e. heating oil, dyed diesel, kerosene) are not required to be reported. Please call the Motor Fuel Tax Administration at (302) 744-2711 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 and/or Special Fuel Dealer license number in Column 6. See Schedule 8 & 9 for exempt bulk sales to government and schedule 10 for other exempt bulk sales.
- 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 and for each product type. Please do not report customer license numbers in column 6, as the recipients are primarily unlicensed entities.
- SCHEDULE 8** Report exempt bulk sales of Motor Fuel and Special Fuel to the U.S. Government. List each entity separately. Record each entity's approved Delaware exemption number in Column 6.
- SCHEDULE 9** Report exempt bulk sales of Motor Fuel and Special Fuel to Delaware state and local governments. List each entity separately. Record entity's approved Delaware exemption number in Column 6.
- SCHEDULE 10** Report exempt bulk sales of Motor Fuel and Special Fuel to Delaware volunteer fire companies and ambulance operators. List each entity separately. Record each entity's approved Delaware exemption number in Column 6. In addition, schedule 10 may also be utilized to report motor fuel/special fuel, originally reported in inventory and/or receipts, that is downgraded into a non-motor fuel/non-special fuel product. Please note that detail records regarding product downgrades must be retained and made available upon request by the division.
- SCHEDULE 11** Report Delaware Exempt Entity credit card sales. List each entity separately & record their approved Delaware Exemption 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 ST - Stationary Transfer (In Terminal) 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 (Schedule #7).
- Column 7** Enter the FEIN of the company to whom product was sold.
- Column 8** Date shipped –Enter the month in which the product was shipped. When multiple transactions occur for specific customer, enter the month/year the product was sold.
- Column 9** Document number-Enter the identifying number from the manifest issued at the terminal when product is received via terminal rack. In case of all other modes of transport, enter the common document number used to verify the transaction to supporting if requested by the division. When multiple transactions occur to a specific customer during a given report month, enter the word "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) 744-2711 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.