

**SELLER SPECIAL FUEL
SCHEDULE OF DISBURSEMENTS INSTRUCTIONS**

Complete a separate form for each type of schedule and product code. Prepare in duplicate and retain a copy for your file.

Schedules

- Schedule 5 Report taxable sales and taxable company use only.
- Schedule 6 Report tax-free sales to licensed motor fuel accounts. On special fuels and jet fuel reports, show all tax-free sales to valid exemption number accounts.
- Schedule 7 Report gallons exported to another state. You must have a separate schedule for each state filed in duplicate.
- Schedule 8 Report tax-free bulk sales to U.S. Government. List each agency separately.
- Schedule 9 Report tax-free sales to authorized state and local governments.
- Schedule 10 Report tax-free company use, nontaxable prorated stock loss, casualty loss, and temperature adjustments on sales. Attach a copy of proration worksheet to this schedule. On special fuels, report tax-free sales directly to heating plants, stationary engines, and marine vessels.
- Schedule 11 Report U.S. Government credit card sales.
- Schedule 12 Report prior months adjustments that affect tax liability only. Indicate credit gallons with brackets. Explain each entry.

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:

B=Barge PL=Pipeline
R=Rail S=Ship (ocean marine vessel)
TR=Truck

Column 4: Point of Origin/Destination

Enter the location the product was transported from and to. When received into or from a terminal, use the IRS Terminal Control#.

Column 5 & 6: Sold To

Enter the name and FEIN/ Exemption number of the company the product was sold to.

Column 7: Date Sold

Enter the date the product was sold.

Column 8: Document Number

Enter the identifying number from the document issued at the terminal when product is removed over the rack. In case of pipeline or large movement, it is the pipeline or barge ticket number.

Column 9: Billed Gallons

Enter the amount of gallons sold

Column 10: Other Gallons

Enter the gross amount of gallons sold, if different from billed gallons.

Remember!

You **must** report monthly totals by customer, by product.

You **must** file a separate schedule for each product and include product code with schedule number. (ex. 5-160, Tax included Undyed diesel sales.)

Computer tab runs may be used as backup detail if preapproved by the **Motor Fuel Tax office**.

For more information

Visit our Web site at www.marylandtaxes.com or call Taxpayer Service at 410-260-7980 in Central Maryland or 1-800-638-2937 from elsewhere. For the hearing impaired: Maryland Relay Service 711.

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