



**DEALER / SELLER / AVIATION  
SCHEDULE OF DISBURSEMENTS INSTRUCTIONS**

Complete a separate form for each type of schedule and product code. List all transactions by customer and enter a subtotal of all sales for each. Computer tab runs may be used as backup detail if pre-approved by the Motor Fuel Tax office. Prepare in duplicate and retain a copy for your file.

**Schedules** (Round to whole numbers.)

- |            |   |             |  |
|------------|---|-------------|--|
| Schedule 5 | Report taxable sales and taxable company use only.  | Schedule 10 | Report sales of non-taxable products, tax-free company use, non-taxable prorated stock loss, casualty loss, and temperature adjustments on sales. Attach a copy of proration worksheet to this schedule. |
| Schedule 6 | Report tax-free sales to licensed motor fuel accounts or customers authorized to receive tax-free products.   | Schedule 11 | Report U.S. Government credit card sales.  |
| Schedule 7 | Report gallons exported to another state. You must have a separate schedule for each state.   | Schedule 12 | Report prior months adjustments that affect tax liability only. Indicate credit gallons with brackets. Explain each entry.   |
| Schedule 8 | Report tax-free bulk sales to U.S. Government. List each agency separately.   |             |  |
| Schedule 9 | Report tax-free sales to state government agencies bought by the Department of General Services (DGS) and local government agencies that have valid Maryland Exemption Numbers. |             |  |

**Product Codes****Gasoline:**

065 - Gasoline  
124 - Gasohol Ethanol Blend  
241 - Ethanol

**Special Fuels:**

054 - Propane (LPG)	170 - Biodiesel - Undyed
072 - Dyed Kerosene	171 - Biodiesel - Dyed
142 - Undyed Kerosene	224 - Compr. Natural Gas (CNG)
150 - #1 Fuel Oil	225 - Liquid Natural Gas (LNG)
152 - Heating Oil	228 - Dyed Diesel
160 - Undyed Diesel	

**Aviation:**

125 - Aviation Gas  
130 - Jet Fuel

**Column Instructions**

- |   |   |
|---|---|
| Column 1 & 2: <b>Carrier</b><br>Enter the name and FEIN of the company that transports the product.   | Column 7: <b>Date Sold</b><br>Enter the date the product was sold.  |
| Column 3: <b>Mode of Transport</b><br>Enter the mode of transport. Use one of the following:<br>B=Barge                      PL=Pipeline<br>R=Rail                         S=Ship (ocean marine vessel)<br>TR=Truck | Column 8: <b>Document Number</b><br>Enter the invoice or BOL 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 4: <b>Point of Origin/Destination</b><br>Enter the location the product was transported from and to. When received into or from a terminal, use the IRS Terminal Control#.                                   | Column 9: <b>Billed Gallons</b><br>Enter the amount of gallons sold.  |
| Column 5 & 6: <b>Sold To</b><br>Enter the name and license number of the company the product was sold to. For special fuel and aviation sales enter the purchaser's valid Maryland Exemption Number.                | Column 10: <b>Other Gallons</b><br>Enter the gross amount of gallons sold, if different from billed gallons.  |

**For more information**

Visit our Web site at [www.marylandtaxes.gov](http://www.marylandtaxes.gov) 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.

**Comptroller of Maryland  
Revenue Administration Division  
P.O. Box 2191  
Annapolis, MD 21404-2191**