

## SCHEDULE OF DISBURSEMENTS INSTRUCTIONS

The Schedules of Disbursements provide detail in support of the information reported on the Disbursement Summary. Each disbursement of product must be listed on a separate line. **You must use the fuel type and terminal codes from the matrix.** Use additional pages if needed. You may copy these forms as needed or attach a computerized spreadsheet, **as long as all the required fields are represented on the spreadsheet in the same format.**

### GENERAL INSTRUCTIONS

**Fill out one Schedule of Disbursements for each fuel/product type.** On the top of each form put your Business Name, Account Number, FEIN, Fuel Type Code (from matrix), Month/Year of Tax Return period, and Schedule Type. In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. **Return all completed Schedules of Disbursements with your tax return and keep a copy for your records.**

**Schedule Type 5:** Product that was delivered in Nevada and Nevada fuel tax **was collected**. Transfer total of each fuel/product type to the applicable type on the **Disbursement Summary**, line 1 or 8.

**Schedule Type 6:** Product that was delivered in Nevada to a licensed Nevada Fuel Supplier and Nevada fuel tax **was not collected**. Transfer total of each fuel/product type to the applicable type on the **Disbursement Summary**, line 2 or 9.

**Schedule Type 7:** Product exported to another state by your company and Nevada fuel tax **was not collected**. **For each state and each product type, prepare a separate Schedule of Disbursements.** Transfer total of each fuel/product type to the applicable type on the **Disbursement Summary**, line 3 or 10.

**Schedule Type 8:** Product delivered to a U.S. Governmental Entity and Nevada fuel tax **was not collected**. **Note: All Special Fuels disbursed to governmental entities are exempt from the tax. The only allowable tax exemption for Gasoline, Gasohol, Jet Fuel, and Aviation Fuel disbursed is to US Armed Forces or Active Duty National Guard.** Transfer total of each fuel/product type to the applicable type on the **Disbursement Summary**, line 4 or 11.

**Schedule Type 9:** Product delivered to Nevada State/Local Government and Nevada fuel tax **was not collected**. **Note: All Special Fuels disbursed to governmental entities are exempt from the tax. The county option tax portion for Jet Fuel and Aviation Fuel is the only tax exempted for Nevada State/Local Governments.** Transfer total of each fuel/product type to the applicable type on the **Disbursement Summary**, line 5 or 12.

**Schedule Type 10:** Product that was delivered in Nevada and Nevada fuel tax **was not collected**, and is not addressed by supporting Schedules 5 - 9. Transfer total of each fuel/product type to the applicable type on the **Disbursement Summary**, line 6 or 13.

### SPECIFIC INSTRUCTIONS

**Transporter Name:** Enter the name of the company delivering the product. To be valid, the transporter must be licensed in Nevada. This includes pipeline, rail car, truck or any other mode of transportation.

**Transporter FEIN:** Enter the Federal Employer Identification Number of the company delivering the product.

**Mode:** J = Truck PL = Pipeline R = Rail  
ST = Stationary Transfer BA = Book Adjustment

**Point of Origin/Destination:** Enter the city and state location the product was transported from/to.

**Location Code:** Enter the location code from the matrix where the product was delivered if within the State of Nevada.

**Terminal Code:** Enter the IRS Terminal Code Number for the terminal from where the fuel was disbursed.

**Sold To:** Enter the name of the company to which you delivered the product.

**Purchaser's FEIN:** Enter the Federal Employer Identification Number of the company to which you delivered the product.

**Date Sold:** Enter the date the product changed title. (Date the product was actually disbursed, not the invoice date.)

**Manifest Number:** Enter the identifying number from the BOL or Manifest issued at the terminal when the product was removed over the rack. In the case of pipeline movements, use the pipeline ticket number.

**Net Gallons:** Enter the net gallons recorded on the manifest.

**Gross Gallons:** Enter the gross gallons recorded on the manifest.

**Billed Gallons:** Enter the billed gallons recorded on the manifest. This should match either the net or gross gallons.

Enter the grand total for Net, Gross, and Billed Gallons in the space provided at the bottom of the schedule. Carry the Billed Gallons total forward to the **Disbursement Summary** line as indicated in the description of schedules above.

**ADDITIONAL INSTRUCTIONS**

**Stationary Transfers (mode "ST"):** Use Schedule 6 to disburse product from inventory. Leave transporter name and FEIN fields blank.

**Book Adjustments (mode "BA"):** Leave transporter name and FEIN fields blank.

1. **Receipt** the product(s) to your inventory "as received".
2. **Disburse** the amount blended for the month using the **same product types as received** and the "BA" mode.
3. **Receipt** the amount blended for the month using the **new product type** and the "BA" mode.
4. **Disburse** the new product normally.

Example: You receive bulk shipments of gasoline and alcohol, but blend part of the shipments together and disburse as Gasohol.

1. Receipt bulk import of fuel types "065" and "123" on appropriate schedules as you normally would.
2. Disburse on Schedule 6 as XXX gallons fuel type "065", and XXX gallons fuel type "123" using the "BA" transport mode.
3. Receipt on Schedule 2 using two separate lines as XXX gallons fuel type "124" that corresponds to the number of gallons of fuel type "065", and XXX gallons fuel type "124" that corresponds to the number of gallons of fuel type "123" using the "BA" transport mode.
4. Disburse on appropriate schedule (5 – 10) as you normally would using the appropriate mode.

**TAXPAYER ASSISTANCE:** For additional information regarding this schedule, please contact the Motor Carrier Division; 555 Wright Way; Carson City, NV 89711; telephone (775) 684-4711, ext. 2.