



MOTOR CARRIER DIVISION
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DISBURSEMENT SUMMARY INSTRUCTIONS

This summarizes the individual Schedules of Disbursements. Fuel disbursed is separated into specific categories before being totaled and entered on the tax return. You may copy this form as needed or attach a computerized spreadsheet, **as long as all the required fields in the proper order are represented on the spreadsheet in the same format.** Areas on the Disbursement Summary that are blocked out are not applicable to the fuel type indicated.

SPECIFIC INSTRUCTIONS

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 make a copy for your records.**

- Lines 1 & 8 Tax collected:** Product is disbursed in a taxable manner. **Tax is collected at the time of sale.** Pursuant to NRS 365.324(3), **“A supplier shall not collect the tax on motor fuel sold to another supplier or exporter.”** And pursuant to NRS 366.207(3), **“A special fuel supplier shall not collect the tax on special fuel sold to another special fuel supplier, exporter, or dealer.”** Gallons listed originate from supporting **Schedule of Disbursements**, Schedule Type 5.
- Lines 2 & 9 Tax not collected:** Product is disbursed in a non-taxable manner. **Tax is not collected at the time of sale.** Gallons listed originate from supporting **Schedule of Disbursements**, Schedule Type 6.
- Lines 3 & 10 Exported:** Product is disbursed to a purchaser not in Nevada; **your company must** possess title of the fuel at the time of export to claim export credit. If title transferred in Nevada, and sale was made to a Licensed Nevada supplier, record transaction on schedule 6, otherwise report on schedule 5 and remit the appropriate taxes to the Department. Gallons listed originate from supporting **Schedule of Disbursements**, Schedule Type 7.
- Lines 4 & 11 U.S. Government:** Product is disbursed to a US Governmental Entity. **Note: All Special Fuels disbursed to a US Governmental Entity are exempt from the tax. The only allowable tax exemption for Gasoline, Gasohol, Jet Fuel, and Aviation Fuel is when those fuels are disbursed to US Armed Forces or Active Duty National Guard.** Gallons originate from supporting **Schedule of Disbursements**, Schedule Type 8.
- Lines 5 & 12 State/Local Government:** Product is disbursed to State/Local Governments **Note: All Special Fuels disbursed to State/Local Governments 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.** Gallons originate from supporting **Schedule of Disbursements**, Schedule Type 9.
- Lines 6 & 13 Other Tax Exempt Entities:** Product disbursed is tax exempt and not addressed by Disbursement Summary lines 2 thru 5 and 9 thru 12. For example, clear diesel to which dye has been added, or leaded racing fuel, is disbursed to a customer where the transaction would be reported on schedule 5 if the fuel was not exempt from the tax. Gallons originate from supporting **Schedule of Disbursements**, Schedule Type 10.

Enter the sum of lines 2 thru 6 on line 7, Total Tax Exempt Distributions.

Enter the sum of lines 9 thru 13 on line 14, Total Tax Exempt Distributions.

Transfer the amounts from lines 7 and 14, Total Tax Exempt Distributions to the Fuel Supplier Tax Return, line 7, *Non-Taxable Gallons Sold.*

Transfer total gallons of exported Heating Oil to Worksheet 2.

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.