

SCHEDULE OF RECEIPTS INSTRUCTIONS

The Schedules of Receipts provide detail in support of the information reported on the Receipt Summary. Each receipt 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 Receipts 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 Receipts with your tax return and make a copy for your records.**

Schedule Type 1: Product that was received from a licensed Nevada Fuel Supplier and you **paid** the Nevada fuel tax. Transfer total of each fuel/product type to the applicable type on the **Receipt Summary**, line 1 or 7. **NRS 365.324 and 366.207.3 prohibits a licensed supplier from buying and selling tax paid product from and to another licensed supplier**

Schedule Type 2: Product that was received in Nevada from a licensed Nevada Fuel Supplier or Dealer and you **did not pay** the Nevada fuel tax. Transfer total of each fuel/product type to the applicable type on the **Receipt Summary**, line 2 or 8.

Schedule Type 2A: Product that was generated and added to your inventory at an In-State refinery and you **did not pay** the Nevada fuel tax. Transfer total of each fuel/product type to the applicable type on the **Receipt Summary**, line 3 or 9.

Schedule Type 3: Product imported from another state that was delivered directly to a customer. Nevada fuel tax **was not paid**. Transfer total of each fuel/product type to the applicable type on the **Receipt Summary**, line 4 or 10.

Schedule Type 4: Product imported from another state that was put into tax-free storage. Nevada fuel tax **was not paid**. Transfer total of each fuel/product type to the applicable type on the **Receipt Summary**, line 5 or 11.

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. When received into or from a terminal, use the IRS Terminal Code Number.

Received from: Enter the name of the licensed Nevada Fuel Supplier from which you purchased the product.

Seller's FEIN: Enter the Federal Employer Identification Number of the company from which you purchased the product.

Date Received: Enter the date the product changed title. For pipeline receipts, enter the date the fuel was actually delivered to the Nevada pipeline terminal **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. For pipeline shipments, report the actual gallons received and added to your inventory.

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 **Receipt 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 and use 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.