

Instructions for Special Fuel Supplier/Low-Energy Fuel Retailer Schedule of Disbursements

General Information

Disbursement Schedules are required to provide detail in support of sales required to be reported on the Special Fuel Supplier/Low-Energy Fuel Retailer Tax Return. Schedules may be reproduced. Detail for each disbursement is required. Sub-totals of sales by product and customer are requested.

List the Company Name, Registration Number (from your Supplier/Retailer Tax Return), FEIN, Schedule Type (5, 6, 7, 8, 9 or 10), the Product Code, and the Month/Year on each Schedule. Use separate Schedules for each product type. **Circle or clearly indicate the product type and blend percentage (example: B20) that pertains to items on the Schedule.**

Fuel blended with diesel should be reported on the Special Fuel Supplier portion of the tax return. Contact Maine Revenue Service for guidance on which low-energy fuels are required to be reported on the Low-Energy part of the tax return.

List disbursements on separate schedules based on the following categories:

<u>Schedule</u>	<u>Description</u>
5	Gallons sold to other licensed suppliers/low-energy retailers with Maine excise tax.
6	Gallons sold to licensed special fuel suppliers/low-energy fuel retailers excise tax exempt.
7	Gallons exported out-of-state by suppliers or low-energy fuel retailers. Indicate the State exported to under "destination". Exports occur when title passes outside of Maine.
8	Sales to the U. S. Government. Report bulk sales of distillates and all sales of low-energy fuel.
9	Sales to political subdivisions of this State. Report bulk sales of distillates and all sales of low-energy fuels .
10	Power generation for use in manufacturing or resale.

Column Instructions

Column 1	List the Carrier Name if known. If schedules are filled in by hand, use a straight line as a ditto mark if the carrier name is repeated. If you transport your own product, enter "self".
Column 2	List the Carrier FEIN if known.
Column 3	List the mode of transportation using the following codes: J = Trucks, R = Railroad, B = Barge, PL = Pipeline, S = Ship (or barge), BA = Book Adjustment, ST = Stock Transfer.
Column 4	List the product Origin and Destination. At a minimum, list the State or Province abbreviation. More precise detail like a terminal or city name is allowable.
Column 5	List the customer name (Sold To). Make sure the customer name is correct and not a name known only to you like, "Town Garage".
Column 6	List the customer FEIN if known.
Column 7	Enter the date product was sold (delivery date). Do not use the invoice date or the date paid.
Column 8	If the Bill of Lading (BOL) number for the transaction is known, use the BOL number. If you do not have a BOL #, use the invoice number.
Column 9	List gallons sold in gross gallons (not adjusted for temperature).

If Schedules are sub-totaled, clearly indicate that the amount is a sub-total. Provide a Grand Total at the end of each Schedule. Record the Grand Total in whole gallons on the appropriate Sales line of the Special Fuel Supplier/Retailer Tax Return. Note – Schedule 5 sales detail (Taxable Sales) only is required for sales to Licensed Suppliers.