

DISBURSEMENT SCHEDULE INSTRUCTIONS

Disbursement schedules require detailed information regarding your company's disbursements. **Submit a separate schedule for each product type.** Each disbursement of product should be listed on a separate line. Sales should be grouped by customer and a gallonage subtotal, by customer, must be provided.

Identifying Information

Distributor's Name and FEIN (License Number): Enter the name and license number as shown on monthly Liquid Fuels and Fuels Tax Report form (REV-1096A). Circle a product code for each schedule prepared and indicate the appropriate schedule type as follows:

Schedule Types:

- 5 Gallons Delivered Tax Collected (Taxable Sales)
- 5Q Taxable Use
- 6 Gallons Delivered Tax Free to PA Distributors (Resales) - (Resales are permitted within license classification or to one holding a higher license classification. Importers are not permitted to purchase tax free resales.)
- 7 Gallons Exported (Each schedule to be submitted in duplicate)
- 8 Gallons Delivered Tax Exempt to U.S. Government (Bulk sales only)
- 9 Gallons Delivered Tax Exempt to PA & Political Subdivisions (Bulk sales only)
- 10 Gallons Delivered Tax Exempt to Other Exempt Entities (Bulk sales only)

Column Instructions

- Column (1) & (2): **Carrier** - Enter the name and FEIN of the company that transports the product.
- Column (3): **Mode of Transport** - Enter the mode of transport. Use one of the following:
J = Truck B = Barge R = Rail P = Pipeline BA = Book Adj.
S = Ship (Great Lakes or Ocean Vessel) GS = Gas Station CE = Summary
ST = Stationary Transfer
- Column (4): **Point of Origin/Destination** - Enter the city/state the product was transported from/to.
- Column (5): **Terminal Code** - Indicate federal terminal code number if the product being disbursed is from a terminal rack assigned a terminal code number by IRS.
- Column (6) & (7): **Sold To** - Enter the name and FEIN of the company the product was sold to.
- Column (8): **Date Shipped** - Enter the date the product was shipped.
- Column (9): **Document Number** - Enter the identifying number (invoice or manifest) from the bill of lading (BOL) issued at the terminal when product is removed from the rack. In the case of pipeline or barge movements, indicate the pipeline or barge ticket number.
- Column (10): **Net Gallons** - Enter the net amount of gallons received.
- Column (11): **Gross Gallons** - Enter the gross amount of gallons disbursed.

NOTE: Distributors must report ALL transactions in either net or gross gallons.

Provide a grand total for columns 10 or 11 on the last page of each schedule type. Transfer the grand total to the appropriate disbursement line on form REV-1096B, Section II.