

Instructions for Licensed Dealer Schedule of Disbursements

This schedule provides detail in support of the amount(s) shown as disbursements on the licensed dealer's reconciliation reports. Insert in the appropriate box your company name, TIN (FEIN/SSN), Ohio account number and period (MM/YYYY) of the return.

Schedule Codes

Check the box for appropriate schedule type.

Product Type

Check the box for the appropriate product type. **IMPORTANT** – All No. 1 distillate products that are “**dyed**,” regardless of their name, are to be reported under product type **LD (Low Sulfur Dyed Diesel)** or **HD (High Sulfur Dyed Diesel)**. All No. 1 distillate products that are “**undyed**” (this includes **AVJET** fuel), regardless of their name, are to be reported under product type **KO (Kerosene)**. Biodiesel products – regardless of blends – are to be reported under product type **CD (Clear Diesel)**. Ethanol is to be reported product type **GA (Gasoline)**. A separate schedule for each product type is required to be completed and filed.

Each disbursement of fuel must be listed on a separate line. (See below for special instructions).

Special Instructions

Schedule 5 – For **diesel fuel** sales to customers purchasing less than 800 taxable gallons in a month, please provide a lump sum total amount of such sales. For **diesel fuel** sales to customers purchasing more than 800 taxable gallons in a month, gallonage is required to be broken down, grouped and totaled by like individual customer FEIN.

Schedule 5 – For **gasoline** sales to customers, other than retail service stations, please provide a lump sum total amount of such sales. For **gasoline** sales to **retail service stations**, gallonage is required to be broken down, grouped and totaled by like individual customer FEIN.

Schedule 6 – Include on this schedule sales to licensed motor fuel dealers, exporters, book adjustments and distributions made to terminals. Gallonage is required to be broken down, grouped and subtotaled by like purchaser FEIN.

Schedule 10 – (**SCHEDULE 10 DOES NOT PERTAIN TO GASOLINE OR CLEAR DIESEL.**) For customers purchasing less than 800 nontaxable gallons in a month, a lump sum total amount of all such sales must be provided. Individual detail must be maintained to substantiate this lump sum amount. For customers purchasing **more than** 800 nontaxable gallons in a month a valid FEIN and a total of gross gallons sold is required to be provided, broken down by each individual customer.

Book Adjustment Codes

Transfers within a bulk plant from one product type to another product type must be accounted for on the receipt (2) and disbursement (6) schedules. List on the disbursement schedule indicating the “book adjustment” code (from the table at right) where the product is being disbursed to column 1 (buyer FEIN), and list on the receipts schedule the “book adjustment” code where the product is being received from in column 1 (seller FEIN). The mode of transportation is always BA. Complete other fields as required.

Enter appropriate code:

Product Group	
000000065	Gasoline
000000126	Propane
000000145	Kerosene
000000161	Clear Diesel
000000226	High Sulfur Dyed Diesel
000000227	Low Sulfur Dyed Diesel
000000999	Other Products

Column Instructions

- Column 1 **Required** – Enter the name of the person purchasing the fuel.
- Column 2 **Required** – Enter the TIN (FEIN/SSN) of the person purchasing the fuel.
- Column 3 **Required** – ***NEW* for Schedule 5AD** – Enter the buyer's Ohio (8-digit) account number.
- Column 4 **Required** – Enter the name of the person transporting the fuel.
- Column 5 **Required** – Enter the TIN (FEIN/SSN) of the person transporting the fuel.
- Column 6 **TCN (Terminal Control Number)** – Required if no city and state listed in column 6.
- Column 7 **City and state** – Required if no TCN number is listed in column 5.
- Column 8 **Required** – Enter the date the fuel was shipped (use MM/DD/YY format).
- Column 9 **Required** – Enter the document number identifying the fuel. In the case of the fuel being received from a terminal, use the bill of lading (shipping document) number. For fuel received from a bulk plant, use the invoice number.
- Column 10 **Required** – Enter the mode of transport. Use one of the following letters: **J** = Truck, **R** = Rail, **B** = Barge, **S** = Ship, **PL** = Pipeline, **BA** = Book Adjustment, **GS** = Gas Station, **PR** = Production.
- Column 11 **Optional** – Enter the **net** gallons received.
- Column 12 **Required** – Enter the **gross** gallons received.
- Column 13 **Optional** – Enter the **billed** gallons received.