



Department of Taxation
 P.O. Box 530
 Columbus, OH 43216-0530

MF 2-2
 Rev. 11/08

Licensed Dealer's Schedule of Disbursements

Dealer's Name	FEIN	Schedule Type	Month/Year
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Schedule Type

Product Type (check one)

- 5 Distributed for taxable use or used taxable
- 6 Sold tax-free to other dealers
- 7 Exported to state of _____
- 8 Sold to U.S. government
- 10 Sold or used for nontaxable use (not applicable for gasoline and clear diesel)
- 10B Sold for operation of aircraft

- _____ 65 Gasoline
- _____ 226 High sulfur diesel (dyed)
- _____ 142 Kerosene
- _____ 227 Low sulfur diesel (dyed)
- _____ 160 Diesel fuel (clear)
- _____ Other products

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) State of Destination	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(11) Gross Gallons
Total gallons								

Instructions for Licensed Dealer's 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, FEIN and month/year (use MM/YYYY format) of the report.

Each disbursement of fuel must be listed on a separate line (see special instructions, below). LIKE PURCHASERS **MUST BE GROUPED TOGETHER**, AND A GALLONAGE SUBTOTAL BY LIKE FEIN MUST BE PROVIDED.

Schedule Type

A separate schedule is REQUIRED to be completed for each schedule type.

Insert the schedule type number (from the face of the schedule) in the appropriate box.

Product Type

A separate schedule is REQUIRED to be completed for each individual product type.

On the face of the schedule, place a mark next to the product type being reported on the schedule. IMPORTANT – All No. 1 distillate products that are “**dyed**,” regardless of their name, are to be reported under product code No. **226** (high sulfur diesel – dyed) or No. **227** (low sulfur diesel – dyed). All No. 1 distillate products that are “**undyed**” (this includes **AVJET** fuel), regardless of their name, are to be reported under product code **142** (kerosene).

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.

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, **exporter type A and B**, book adjustments and distributions made to terminals. Gallonage is required to be broken down, grouped and subtotaled by like purchaser FEIN.

Schedule 7 **A separate and subtotaled schedule must be completed for each state of exportation.**

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.

Stationary Transfer. Transfer of ownership of reportable product from one dealer to another dealer within a bulk plant must be reported. If ownership of product is transferred by you within a bulk plant, you must report Schedule 6 on the disbursements schedule. List the mode of transport as ST.

Book Adjustment. Transfers within a bulk plant from one product to another must be accounted for on the **disbursements** schedule. Book adjustments can only be listed on Schedule 2 (for the receipt) and Schedule 6 (for the disbursement). List on Schedule 6 where the product is being transferred to; list on Schedule 2 where the product is being transferred from. FEINs do not need to be provided in column 7 for book adjustment transactions. List the mode of transport as BA.

Column Instructions

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| Column 1 | Enter the name of the company that transports the fuel. |
| Column 2 | Enter the FEIN of the company that transports the fuel. |
| Column 3 | Enter the mode of transport. Use one of the following letters: J =Truck; R =Rail; B =Barge; P =Pipeline; S =Ship; ST =Stationary Transfer; BA =Book Adjustment |
| Column 4 | Enter the two-letter state abbreviation to where the fuel was transported. If fuel is transported to a terminal, use the uniform terminal code. |
| Column 6 | Enter fuel purchaser's name. If you used the fuel yourself, insert your own name. |
| Column 7 | Enter the purchaser's FEIN. This is REQUIRED in ALL instances except book adjustments. |
| Column 8 | Enter the date the fuel was shipped (use mm/dd/yy format). |
| Column 9 | Enter the document number identifying the fuel. In the case of fuel disbursed from a terminal, use the bill of lading (shipping document) number. For fuel disbursed from a bulk plant, use the invoice number. |
| Column 11 | Enter the gross gallons disbursed. |