TENNESSEE DEPARTMENT OF REVENUE
DISTRIBUTOR MONTHLY FUEL TAX RETURN

PET 350

Filing Period	Account No.	SSN or FEIN
Beginning:		
Ending:	Location Address	If this is an AMENDED RETURN, please check the box at right ☐
Due Date		

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 12 and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

For assistance, you may call in-state toll free 1-800-342-1003 or (615) 253-0600.

REMINDERS

1. Read line instructions carefully and complete all information and schedules on this return.
2. Transfer totals from schedules to appropriate lines. Additional schedules are available upon request.
3. Sign and date your return in the signature box.

TAX COMPUTATION

	COLUMN A SPECIAL TAX	COLUMN B ENVIRONMENTAL FEE	COLUMN C GASOLINE TAX	COLUMN D DIESEL TAX
1. A. Export Tax - Section II, Line 3, Column G less Section III, Line 11A, Column G X $	.			
B. Special Tax - Section III, Line 15, Column G plus Section II, Line 6, Column G X $	.			
C. Environmental Fee - Section III, Line 15, Column G plus Section II, Line 6, Column G X $		.		
D. Gasoline Tax - Section III, Line 15, Column A X $			.	
E. Diesel Tax - Section III, Line 15, Column E, plus Section II, Line 1a, Column D X $				.
2. Total - Add the amounts in each column	.	.	.	.
3. Administration Allowance - If filed timely, multiply Line 2, Columns C & D by $			.	.
4. Tare Allowance - Line 2, Columns C & D multiplied by $			.	.
5. Total Allowances - Add lines 3 and 4			.	.
6. Non-deductible Allowances on Diversions			.	.
7. Tax Due - Line 2 plus Line 6 less Line 5	.	.	.	.
8. Net Tax Due - Total of Line 7, columns A through D				.
9. Enter outstanding credit amount from previous Department of Revenue notice(s)				.
10. Penalty { If filed LATE, compute penalty at 5% of the tax (Line 8 minus Line 9) for each 1 to 30 DAY PERIOD or portion thereof for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%.) Minimum penalty is $15 regardless of the amount of tax due or whether there is any tax due.				.
11. Interest (Line 8 minus Line 9 multiplied by % per annum on taxes unpaid by the due date)				.
12. TOTAL REMITTANCE AMOUNT (Total of lines 8, 10, and 11; subtract Line 9 if applicable)				.
13. Overpayment - If you are due a refund, please indicate the amount here				.

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature _____ Date _____

Signature of Preparer other than Taxpayer _____ Date _____

Tax Preparer's Address _____ Phone Number _____

FOR OFFICE USE ONLY

Column Headings		A	B	C	D	E	F	G
SECTION I Receipts	From Sch.	GASOLINE INCLUDING GASOHOL	AVIATION GAS	JET FUEL	DYED DIESEL	UNDYED DIESEL	OTHER DISTILLATES	TOTAL
1. In-state refinery production								
2. Gallons received Tennessee tax-paid	1							
3. Gallons received from licensed distributors tax unpaid	2							
4. Gallons imported direct to customer	3							
5. Gallons imported into tax-free storage	4							
6. Total receipts (total of lines 1 through 5)								
SECTION II Disbursements	From Sch.	GASOLINE INCLUDING GASOHOL	AVIATION GAS	JET FUEL	DYED DIESEL	UNDYED DIESEL	OTHER DISTILLATES	TOTAL
1. Gallons delivered tax collected	5							
1a. Dyed diesel gallons sold for taxable purposes	5F							
1b. Gallons sold as export from in-state terminals	5H							
2. Gallons delivered to bonded importers tax not collected	6							
3. Gallons exported	7							
3R. Gallons exported from refinery storage	7							
4. Gallons delivered to U.S. government tax-exempt	8							
5. Gallons delivered to state & local government tax-exempt	9							
6. Gallons delivered to other tax-exempt entities	10							
7. Total disbursements (total of Lines 1 through 6)								
SECTION III Calculation of Taxable Gallons	From Sch.	GASOLINE INCLUDING GASOHOL	AVIATION GAS	JET FUEL	DYED DIESEL	UNDYED DIESEL	OTHER DISTILLATES	TOTAL
1. Beginning physical inventory								
4. Transfer (from one product to another) (+ or -)								
7. Gross taxable gallons (Total of: Section I, Lines 3 and 4; Section II, Line 1, 1a, and 1b; and Section III, Line 4, all columns)								
8. LESS (Tax-Paid purchases: Line 2, Section I)								
9. Net Taxable Gallons								
10. Tax paid fuel delivered to TN Refinery	6J							
11. Exports (Supplier Storage) from Line 3, Section II (except refinery Storage)								
11a. Diversion Corrections (in-state terminals) (+ or -)	11							
11b. Diversion Corrections (out-of-state terminals)	11							
12. Sales/exchanges to refiners as defined (except refinery storage)	6H							
13. Sales to Government Agencies from Lines 4 and 5, Section II (except refinery storage)								
14. Bad debt write off gallons	10E							
15. Adjusted Net Taxable Gallons (Line 9 plus Lines 11a & 11b less Lines 10, 11, 12, 13, and 14)								

INTERNET (6-00)

INSTRUCTIONS FOR COMPLETION OF THE DISTRIBUTOR RETURN AND APPLICABLE SCHEDULES (Form PET 350)

GENERAL INFORMATION

Suppliers, permissive suppliers, and bonded importers must file a monthly distributor return for the purpose of determining the amount of taxes and fees due on motor fuel imported, sold, refined, or used in this state. This distributor return is due on or before the twentieth day following the end of the month of activity.

Generally, there are two points of taxation on petroleum products in Tennessee. Tax on gasoline, aviation gas, fuel alcohol, and substitutes, thereof is levied when the product first comes to rest in this state. Tax on fuels other than gasoline is levied when the product is removed from a qualified terminal within the state or from a qualified terminal outside this state for delivery to a location in this state.

Pre-collection election: Licensed suppliers or licensed permissive suppliers may make a blanket election with the department to treat all removals of petroleum products from their out-of-state terminals with destinations in this state as if such removals of gasoline were imported and came to rest in Tennessee and removals of petroleum products other than gasoline were removed across the terminal rack in this state.

Please read all instructions carefully before preparing this return. Complete the multi-headed receipt and disbursement schedules according to instructions before attempting to complete the return. Complete all information at the top of the form, including the month and year of return, taxpayer's name, address, account number, and FEIN.

INSTRUCTIONS — DISTRIBUTOR RETURN

Section I — Receipts (on back of return)

Line 1 In-state refinery production. Enter total gallons of each type of fuel produced at a Tennessee refinery in Columns A, B, C, D, E, and F.

Line 2 Gallons received (Tennessee) tax paid. Enter total gallons, from Receipt Schedule 1, of fuels other than gasoline on which tax was paid above the terminal rack, in Columns C, D, E and F.

Line 3 Gallons received from licensed distributors tax unpaid. This line will be used by:

(1) Suppliers or bonded importers who buy product (tax unpaid) in barge loads from a Tennessee refinery.
(2) Bonded importers who receive fuel (tax unpaid) at storage facilities outside the bulk transfer/terminal system. All fuels will need to be reported on Schedule 2.
(3) Suppliers and bonded importers with refiner status to report receipts of gasoline and aviation gasoline only which is received within the terminal from other refiners. Use of this line is limited to the first transferee receiving gasoline or aviation gasoline within the bulk transfer/terminal system in Tennessee.
(4) Suppliers who receive gasoline tax- unpaid at first receipt. Gasoline should be reported on Schedule 2C. Do not report diesel, jet, or other distillates on this line, if imported or received above the terminal rack in a qualified terminal.

Enter total gallons, from Receipt Schedule 2 and 2C for each type product, in Columns A, B, C, D, E, and F.

Line 4 Gallons imported direct to customer. This line will be used by bonded importers to report product imported direct to their customers. All fuels will be scheduled. **Do not** enter gallons where Tennessee tax was charged at an out-of-state terminal. Enter total gallons, from Receipt Schedule 3 for each type product, in Columns A, B, C, D, E, and F.

Line 5 Gallons imported into tax-free storage. This line will be used by a refinery located in Tennessee to report receipts of all fuels imported into the refinery from out of state and receipts of fuel originating in Tennessee including barge shipments and contaminated fuel received into the refinery. Enter total gallons from Receipt Schedule 4 and 4B for each type product, in Columns A, B, C, D, E, and F.

Line 6 Total receipts. Enter the total of lines 1 through 5, Columns A, B, C, D, E, and F. Enter column totals in Column G.

Section II — Disbursements (on back of return)

Line 1 Gallons delivered tax collected. This line will be used by:

(1) Licensed suppliers to report sales to licensed wholesalers, non-licensed wholesalers, retailers, or bulk-end users from in-state terminals.
(2) Permissive suppliers to report sales to licensed suppliers, importers, non-licensed suppliers, wholesalers, retailers or bulk-end users from out-of-state terminals with Tennessee destinations when a pre-collection election is in place.
(3) Tennessee refineries to report all fuels sold from the refinery tax collected.

Suppliers, when selling across the rack from a Tennessee terminal, enter total gallons from Disbursement Schedule 5, fuels other than gasoline, in columns C, D, E, and F only. Columns C, D, and F are used to report gallons of fuel on which the Special Tax and Environmental Assurance Fee was collected. Column E is used to report undyed diesel gallons on which Diesel Tax, Special Tax and Environmental Assurance Fee has been collected. Suppliers, who have collected the Tennessee tax on sales from an out-of-state terminal, including gasoline and aviation gasoline, enter gallons of fuel in columns A, B, C, D, E, and F. Tennessee refineries enter gallons of all fuel in Columns, A, B, C, D, E, and F.

Line 1a Dyed diesel gallons sold for taxable purposes. This line will be used by suppliers to report sales to agencies exempt from federal tax that are not exempt from Tennessee tax. It will be used by permissive suppliers to report sales of imported dyed diesel to agencies exempt from federal tax that are not exempt from Tennessee tax. Enter total gallons, from Disbursement Schedule 5F, of dyed diesel fuel subject to the diesel tax, in Column D.

Line 1b Gallons sold as export from in-state terminals. This line will be used by suppliers and Tennessee refineries when sales for export are made to an unlicensed exporter. Schedule all fuels, however, suppliers do not bring forward gasoline totals from Disbursement Schedule 5H. Suppliers enter total gallons of all fuels other than gasoline sold to an unlicensed exporter from Disbursement Schedule 5H, in columns C, D, E, and F. Tennessee refineries bring all fuels from Schedule 5S, including gasoline, forward to this line.

Line 2 Gallons delivered to bonded importers tax not collected. This line will be used by a Tennessee refinery to report sales to bonded importers for transport by barge (Schedule 6D). It will be used by suppliers and importers who meet the definition of a refiner who exchange or sell to another supplier or importer who meets the definition of refiner (Schedule 6H). It will be used by suppliers and bonded importers who deliver tax-paid product to a Tennessee refinery such as contaminated fuel and barge shipments (Schedule 6J). Enter total gallons from Disbursement Schedule 6D, 6H, and 6J, in Columns A, B, C, D, E, and F.

Line 3 Gallons exported. This line will be used by suppliers and bonded importers to report all exports where they or a licensed exporter exports fuel and the destination tax is collected. **Note**: Supplier must be licensed in the receiving state. It will also be used by bonded importers seeking special export credit for diesel locomotives, airplanes and marine tows. Enter total gallons from Disbursement Schedule 7A, of all fuels exported in Columns A, B, C, D, E, and F. Enter the total of Columns A through F in olumn G.

Line 3R Gallons exported from refinery storage. This line will be used by a Tennessee refinery to report exports from the refinery where the destination taxes have been collected. Enter total gallons from Schedule 7R in Columns A, B, C, D, E, and F.

Line 4 Gallons delivered to U.S. government tax exempt. This line will be used by suppliers and bonded importers. Enter total gallons from Disbursement Schedule 8 in Columns A, B, C, D, E, and F. Tennessee refineries will use Schedule 8R. This total is not included on Line 4.

Line 5 Gallons delivered to state and local government tax exempt. This line will be used by suppliers and bonded importers. Enter total gallons from Disbursement Schedule 9 in Columns A, B, C, D, E, and F. Tennessee refineries will use Schedule 9R. This total is not included on Line 5.

Line 6 Gallons delivered to other tax-exempt entities. This line will be used by suppliers who make exempt sales of fuels other than gasoline to limited users and prepaid users. Enter gallons of fuels other than gasoline from Disbursement Schedule 10 in Columns C, D, E, and F. Enter the totals of Columns C through F in Column G.

Line 7 Total Disbursements. Enter the totals of Lines 1 through 6, Columns A through F. Enter the column totals in Column G.

Section III — Calculation of Taxable Gallons (on back of return).

Line 1 Beginning inventory. Enter the beginning physical inventory for gasoline and aviation gasoline in Columns A and Column B.

Line 4 Transfer (from one product to another). This line will be used by suppliers to report rebrands to or from gasoline. Enter total gallons transferred to or from gasoline and aviation gasoline. Indicate transfers from gasoline or aviation gasoline to another product with a minus sign (-).

Line 7 Gross taxable gallons. Enter the total of Lines 3 and 4, Section I; Line 1, 1a, and 1b, Section II; and Line 4, Section III, Columns A, B, C, D, E, and F.

Line 8 Enter tax-paid purchases from Line 2, Section I, in Columns C, D, E, and F.

Line 9 Net Taxable gallons. Enter Line 7 less Line 8.

Line 10 Enter total gallons from Disbursement Schedule 6J, in Columns A, B, C, D, E, and F.

Line 11 Enter total gallons exported from Line 3, Section II. Suppliers report gasoline and aviation gasoline only. DO NOT include exports from Refinery storage. Bonded importers required to make payment of tax on fuels other than gasoline which are later exported may report gallons on this line (includes gallons exported in fuel supply tanks of diesel locomotives, airplanes, marine tows).

Line 11a Diversion Corrections. This line will be used by bonded importers and suppliers to report product diverted from the destination as stated on the original shipping paper where the shipping paper is incorrect or where there is a legitimate business need to divert the shipment. Enter total gallons from Schedule11-Schedule of Diversion Corrections from an in-state terminal. Indicate diversions from Tennessee (changes from Tennessee destination to another state) with a minus sign (-).

Line 11b Enter total import gallons from Schedule 11 of shipments diverted from out-of-state terminals. Indicate diversions from Tennessee (changes from Tennessee destination to another state) with a minus sign (-).

Line 12 Enter total gallons from Disbursement Schedule 6H, gasoline and aviation gasoline only. DO NOT include Schedule 6R gallons from refinery storage.

Line 13 Enter total gallons from Lines 4 and 5, Section II, Columns A and B only. DO NOT include gallons from refinery storage.

Line 14 Bad debt write-off gallons. This line will be used by suppliers and bonded importers to report, after written notification to the Department of the default, taxes unpaid by licensed wholesalers who have made a valid election to make tax deferred payments to their suppliers. Enter gallons representing uncollectible fuel taxes from Disbursement Schedule 10E in all columns.

Line 15 Adjusted Net Taxable Gallons. Enter Line 9 plus lines 11a and 11b less lines 10, 11, 12, 13, and 14.

TAX COMPUTATION

Line 1A. Export Tax. Multiply - Section II, Line 3, Column G, less Section III, Line 11a, Column G - by $.0005 (1/20 cent) and enter money total in the space provided, (Column A, Special Tax). For purposes of computing the export tax use diverted gallons from in-state terminals only.

B. Special Tax. Multiply - Section III, Line 15, Column G, plus Section II, Line 6, Column G - by $.01 (1cent) and enter money total in the space provided. (Column A, Special Tax).

C. Environmental Fee. Multiply - Section III, Line 15, Column G, plus Section II, Line 6, Column G - by $.004 (4/10 cent) and enter money total in the space provided (Column B, Environmental Fee).

D. Gasoline Tax. Multiply - Section III, Line 15, Column A- by the tax rate, and enter money total in the space provided (Column C, Gasoline Tax).

E. Diesel Tax. Multiply - Section III, Line 15, Column E, plus Section II, Line 1a, Column D - by the tax rate and enter money total in the space provided (Column D, Diesel Tax).

Line 2 Total. Add the amounts in each column from Line 1 and enter money total in the space provided, Columns A, B, C, and D.

Line 3 Administration Allowance. If return is timely filed, multiply Line 2, Columns C and D by $.001 (1/10 cent) and enter money total in the space provided (Column C, Gasoline Tax and Column D, Diesel Tax).

Line 4 Tare Allowance. Multiply Line 2, Columns C and D by .015415 (1.5415%) and enter money total in the space provided (Column C, Gasoline Tax and Column D, Diesel Tax).

Line 5 Total Allowances. Add Lines 3 and 4, and enter money total in the space provided (Column C, Gasoline Tax and Column D, Diesel Tax).

Line 6 Non-Deductible Allowances on Diversions. Multiply total gallons of gasoline from Schedule 11 with TN as the Revised destination, by the given rate x 1.5415% and enter money total in the space provided, Column C, Gasoline Tax. Multiply total gallons of undyed diesel from Schedule 11 with TN as the revised destination by the given rate x 1.5415% and enter money total in the space provided, Column D, Diesel Tax.

Line 7 Tax Due. Add Line 2 plus Line 6, less Line 5. Enter money total in the space provided. (Column A, Special Tax; Column B, Environmental Fee; Column C, Gasoline Tax; and Column D, Diesel Tax.)

Line 8 Net Tax Due. Enter the total of Line 7, Columns A, B, C, and D.

Line 9. Credit. Enter outstanding credit amount from previous Department of Revenue Notice(s).

Line 10 Penalty. If filed late, compute penalty at 5% of the tax, (Line 8 less Line 9) for each 1 to 30 day period or portion thereof for which tax is delinquent. Total penalty is not to exceed 25%. The minimum penalty is $15.00, regardless of the amount of tax due or whether there is any tax due.

Line 11 Interest. Enter Line 8 less Line 9, multiplied by the rate shown on return if unpaid by the due date.

Line 12 Total Remittance Amount. Enter total of Lines 8, 10, and 11; Subtract Line 9, if applicable.

Line 13 Overpayment. Enter the amount if you are due a refund.

INSTRUCTIONS FOR COMPLETION OF SCHEDULES AND SUB-SCHEDULES
General Information

Complete all schedules at the top of the form including the tax month and year, the distributor's account number, name and FEIN. A separate schedule must be filed for each type of product and type of schedule. Select the product code and the schedule number from the list at the top of form and enter in the space provided. Each individual transaction must be reported separately.

Any notations of "R" or "Refinery" refer to refinery facilities located in Tennessee; any notations to "Qualified Refiner" refer to a qualified license holder who owns, operates, or otherwise controls a refinery within the United States.

Receipt Schedule Instructions
(Supports Section I of the Distributor Return)

Schedule 1 **Gallons Received Tax Paid.** Supports Line 2, Section I of the return. Enter receipts of all fuels other than gasoline on which the Special Tax, Environmental Fee, or Diesel Tax has been paid. (For products purchased tax-paid above the rack.)

Schedule 2 **Gallons Received From Licensed Supplier or TN refinery tax unpaid.** Supports Line 3, Section I. Report receipts of all fuels shipped by barge purchased from a Tennessee refinery, except those fuels other than gasoline shipped to a qualified terminal. Enter receipts of gasoline (tax unpaid) from a qualified refiner received on first transfer after import into a terminal.

Schedule 2C **Gallons Received Imported (Tax Unpaid).** Supports Line 3, Section I. Report receipts of all gasoline tax unpaid at first receipt. Enter receipts of all fuels (tax unpaid) received at storage facilities outside the bulk transfer /terminal system. (Include pipeline shipments and shipments to bulk plants).

Schedule 3 **Gallons Received Imported From Another State Direct To Customer.** Supports Line 4, Section I. Report receipts of all fuels imported from another state direct to the customer. Do not use if Tennessee tax was charged at an out-of-state terminal.

Schedule 4 **Gallons Imported From Another State Into Tax-Free Storage.** Supports Line 5, Section I. Report receipts of all fuels imported from another state into tax- free storage. (Tennessee refineries only.)

Schedule 4B **Gallons Received Directly Into Refinery Storage.** Supports Line 5, Section I. Report receipts of all fuels with Tennessee origin into refinery storage. (Tennessee refineries only). Include contaminated fuels and barge shipment.

Column Instructions—Receipts Schedule

Column 1 **Name of Carrier.** List the actual name of the truck line, pipeline, barge, or railroad.

Column 2 **Carrier FEIN.** List the Federal Employers Identification Number of the truck line, pipeline, barge or railroad company.

Column 3 **Mode of Transport.** Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, BA=Book Adjustment, or ST=Stock Transfer.

Column 4 **Point of Origin/Destination.** Enter the location the product was transported from/to. When received into or from a terminal, use uniform terminal codes.

Column 5 **Acquired From.** List the name of your supplier.

Column 6 **Sellers FEIN.** List the suppliers Federal Employers Identification Number.

Column 7 **Received Date.** Report the date of each transaction.

Column 8 **Document Number.** Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket.

Column 9 **Net gallons.** Report the net gallons of each transaction.

Column 10 **Gross Gallons.** Report the gross gallons of each transaction.

Column 11 **Billed Gallons.** Report the billed gallons as shown on the bill of lading.

Disbursement Schedule Instructions

(Supports Section II and III of the Distributor Return)

Schedule 5 **Gallons Sold Tax Collected.** Supports Line 1, Section II of the return. Enter all gallons sold from out-of-state qualified terminals and Tennessee refineries, Tennessee tax collected. Enter gallons of fuel other than gasoline sold to non-licensed wholesalers, retailers and bulk-end users from in-state terminals. Enter gallons of fuel other than gasoline sold (tax collected) to licensed wholesalers from in-state terminals. Enter gallons of fuel sold to non-licensed wholesalers, retailers and bulk end-users for import from other states. Enter gallons of fuel sold to licensed suppliers and bonded importers from other states.

Schedule 5F **Dyed Diesel Gallons Sold For Taxable Purposes.** Supports Line 1a, Section II. Enter dyed diesel gallons sold for taxable purposes.

Schedule 5H **Gallons Sold as Export From In-State Terminals (TN Tax Collected)** Supports Line 1b, Section II. Enter gallons sold for export from in-state terminals, Tennessee tax collected. Schedule all fuels for information purposes. Do not carry gasoline total from Schedule 5H to Line 1b of report.

Schedule 5S **Gallons Sold as Export from Refinery (tax collected).** Supports Line1b,Section II. Tennessee refineries report all totals including gasoline sold as export Tennessee collected.

Schedule 6D **Gallons Sold Exempt to Bonded Importers.** Supports Line 2, Section II. Enter gallons sold or exchanged tax exempt to a bonded importer for transport by barge (Tennessee refinery only).

Schedule 6H **Gallons Sold or Exchanged With Qualified Refiner.** Supports Line 2, Section II, and Line 12, Section III. Enter gallons sold tax-free to a qualified refiner within a terminal at transfer after import. Enter only gallons of gasoline and aviation gasoline from schedule 6H on Line 12, Section III.

Schedule 6J **Gallons Delivered Tax-Free to TN Refinery.** Supports Line 2, Section II, and Line10, Section III. Enter gallons of fuel (tax paid) with a Tennessee origin delivered to a Tennessee Refinery (includes contaminated fuel and barge shipments).

Schedule 6R **Gallons from Refinery Sold or Exchanged With Qualified Refiner**. Do not include on Line 2, Section II and Line 12, Section III.

Schedule 7A **Gallons Exported—Destination State Tax Paid (TN Refinery Included).** Supports Line 3, and 3R, Section II. Enter all gallons exported or sold for export on which destination tax collected. Suppliers must be licensed in receiving state. Tennessee refineries enter on Line 3R all gallons exported from refinery storage. Do not include gallons sold for export on which Tennessee tax was collected.

Schedule 7R **Gallons Exported from Refinery Storage.** Supports Line 3R, Section II. Enter all gallons exported from the refinery, destination tax collected. Do not include gallons for export on which Tennessee tax was collected.

Schedule 8 **Gallons Sold to U.S. Government Tax Exempt.** Supports Line 4, Section II. Enter gallons sold exempt to U. S. Government.

Schedule 8R **Gallons sold to U.S. Government Tax Exempt from Refinery**. Do not include on Line 4, Section II nor Line 13, Section III.

Schedule 9 **Gallons Sold to State & Local Government Tax-Exempt.** Supports Line 5, Section II. Enter gallons sold exempt to state and local government.

Schedule 9R **Gallons Sold to State and Local Government Tax Exempt from Refinery.** Do not include on Line 4, Section I nor Line 13, Section III.

Schedule 10A **Gallons Sold To Other Tax-Exempt Entities.** Supports Line 6, Section II. Enter gallons of fuel other than gasoline sold tax exempt to Limited users, Prepaid users and Blenders.

Schedule 10E **Gallons Sold To Customers Representing Uncollectible Fuel Taxes.** Supports Line 14, Section III. Enter gallons of fuel sold to licensed wholesalers where tax is uncollectible.

Column Instructions Disbursements Schedule

Column 1 **Name of Carrier.** List the name of the truck line, pipeline, barge or railroad company.

Column 2 **Carrier FEIN.** List the Federal Employers Identification Number of the truck line, pipeline, barge or railroad company.

Column 3 **Mode of Transport.** Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, BA=Book Adjustment, or ST=Stock Transfer.

Column 4 **Point of Origin/Destination.** Enter the location the product was transported from/to. When received into or from a terminal, use uniform terminal codes.

Column 5 **Terminal Code.** List the terminal code for the location from which product is received.

Column 6 **Sold To.** List the company or person to whom the fuel was sold or delivered.

Column 7 **Purchaser FEIN.** List the purchaser number.

Column 8 **Date Shipped.** Report the shipment date.

Column 9 **Document Number.** Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket.

Column 10 **Net Gallons.** Report the net gallons of each transaction.

Column 11 **Gross Gallons.** Report the gross gallons of each transaction.

Column 12 **Billed Gallons.** Report the billed gallons as shown on the bill of lading.

Schedule of State Diversion Corrections (Schedule 11)

Diversions. A shipment of petroleum products may be diverted from the destination stated on the original shipping paper where the shipping paper is incorrect or where there is a legitimate business need to divert the shipment. Prior to any diversion change to the shipping paper, the shipper, the transporter or an agent of either, shall notify the department or its designee and shall manually add the assigned verification number to the shipping.

Schedule 11 Supports Lines 11a and 11b, Section III. Diverted products from in-state terminals should be totaled separately from diverted imports from out-of-state terminals. Enter total of diverted gallons received from in-state terminals on Line 11a. Enter total of diverted gallons received at out-of-state terminals on Line 11b.

Column Instructions: Schedule of State Diversion Corrections

Column 1 **Carrier Name.** List the actual name of the truck line, pipeline, barge or railroad company.

Column 2 **Carrier FEIN.** List the Federal Employers Identification Number of the truck line pipeline, barge or railroad company.

Column 3 **Mode of Transport.** Enter the mode of transport. Use one of the following: J=Truck, R=Rail, B=Barge, PL=Pipeline, BA=Book Adjustment, or ST=Stock Transfer.

Column 4 **Original Destination State.** List the original destination state as shown on the original shipping papers.
Revised Destination State. List the corrected state of destination referred to in diversion notification.

Column 5 **Terminal Code.** List the terminal code number of the facility where the product was removed.

Column 6 **Purchaser Name.** List the company or person to whom the fuel was sold or delivered.

Column 7 **Purchaser FEIN.** List the Federal Employers Identification Number of the purchaser.

Column 8 **Date Shipped.** Report the date the product was shipped.

Column 9 **Document Number.** Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket.

Column 10 **Net Gallons.** Report the net gallons of each transaction.

Column 11 **Gross Gallons.** Report the gross gallons of each transaction.

Column 12 **Billed Gallons.** Report the billed gallons of each transaction.

Column 13 **Diversion Number.** Give the verification number assigned at the time of diversion notification.