

RECEIPT SCHEDULE INSTRUCTIONS

A separate schedule must be file for each product type (Gasohol, unfinished gasoline, aviation gasoline, denatured ethanol, clear diesel fuel, undyed biodiesel, E-85, etc.). Complete a separate form for each schedule required; record type of schedule and type of product in spaces provided.

Check the applicable box to indicate if the schedule being filed is an original schedule, an amended schedule, or a final schedule.

Special Fuel Suppliers are required to report all receipts and distribution of low sulfur clear diesel (product code 167) and undyed biodiesel (product code 170). No receipt schedule is required to be completed for other Special Fuel Supplier product types (Ex: propane, compressed natural gas, dyed biodiesel, & low sulfur dyed diesel) that are sold to customers tax-paid (Only a Schedule 5 Disbursement form required to be completed for these other special fuel product types). The non-taxable receipts and distribution of special fuels delivered to customers that are for off-highway use (received into unlicensed equipment), heating/cooking purposes, etc. (i.e. heating oil, dyed diesel, kerosene) are not required to be reported. Please call the Motor Fuel Tax Administration at (302) 744-2711 if you have any questions.

SCHEDULE 1 Report Delaware tax-paid receipts only. If acquired from a licensed Delaware Distributor/supplier, enter that entity's license number in column 6.

SCHEDULE 2 Report tax-free receipts from locations within Delaware. Record the Delaware Distributor/Supplier license number in Column 6.

SCHEDULE 3 Report gallons imported from another state direct to customers. The Distributor/Supplier number is NOT REQUIRED in column 6.

SCHEDULE 4 Report gallons imported from another state into Delaware tax-free storage. The Distributor/Supplier number is NOT REQUIRED in column 6.

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 R=Rail B= Barge PL=Pipeline ST - Stationary Transfer (In Terminal) S=Ship (Great Lakes or Ocean Marine Vessel)

Column 4 Point of Origin/Destination-Enter the location the product was transported from/to.

Column 5 Acquired From – Enter the name of the company from whom product was purchased.

Column 6 For Schedule #1 & #2 purchases within Delaware, record the Distributor/Supplier's applicable license number (Motor Fuel Distributor/Special Fuel Supplier).

Column 7 Enter the FEIN of the Distributor/Supplier from whom product was purchased.

Column 8 Date Received –Enter the date product was purchased. When multiple transactions occur for specific supplier, enter the month/year the product was purchased.

Column 9 Document number-Enter the identifying number from the manifest issued at the terminal when product is received via terminal rack. In case of all other modes of transport, enter the common document number used to verify the transaction to supporting documentation if requested by the division. When multiple transactions occur to a specific supplier during a given report month, enter the word "Various".

Column 10 Gross Gallons – Enter the gross amount of gallons disbursed.

Carry the total from Column 10 forward to the appropriate line on the cover sheet of the return. Call (302) 744-2711 if you have any questions on reporting.

NOTE: You must report monthly receipt totals by supplier and by product. Also, if multiple modes of transport are used to transport product, transactions must be further divided on a mode of transport basis. For instance, if you employ two Common Carriers to transport several loads, and utilize your own vehicles to transport other loads, there will be three separate line entries for that supplier.