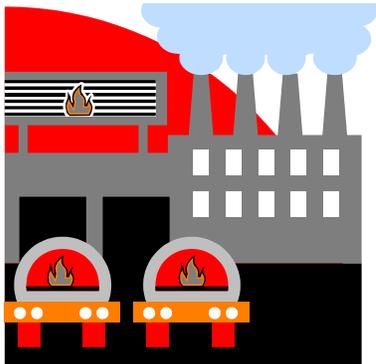




Motor Fuels and Special Fuels Handbook



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Introduction

The Department of Motor Vehicles is responsible for the collection of all motor fuel excise and special fuel taxes. Motor fuel excise taxes include gasoline, gasohol, aviation gasoline, and fuel for jet or turbine-powered aircraft. Special fuel taxes include diesel, kerosene, emulsion of water-phased hydrocarbon fuel (A-55), liquefied petroleum gas (LPG), compressed natural gas (CNG), or any other combustible gas or liquid used for the generation of power for the propulsion of motor vehicles.

Unless sold to a Nevada licensed motor fuel or special fuel supplier, dealer, or exporter, motor fuels and special fuels are subject to tax when:

- The fuel is withdrawn from a Nevada pipeline terminal facility; or
- The fuel is imported into Nevada via truck, transport, or rail.

A Nevada licensed motor fuel or special fuel supplier or dealer may maintain tax-free storage of motor fuels and special fuels in a Nevada pipeline terminal storage facility. The supplier shall sell motor fuels and special fuels from a terminal storage facility tax-free to a Nevada licensed motor fuel supplier, dealer, or exporter.

Importers of motor fuels and special fuels into Nevada via truck, transport, or rail must be licensed as a Nevada motor fuel or special fuel supplier.

The state taxes are collected and used to build and maintain the interstate and highway systems in the State of Nevada. County taxes are used in the maintenance of the county roadway system.

Chapter 1- Licensing

1. Licenses

Every supplier, dealer, exporter, or transporter of motor fuels and special fuels in Nevada must obtain a license prior to doing business within the state.

An exporter license is issued when the company's only fuel activity in Nevada is the exportation of fuel. An exporter license is not required for suppliers and dealers who, in addition to their receipt and sale of fuel in Nevada, also export fuel. Aviation fuel or fuel for jet or turbine-powered aircraft can only be exported by a Nevada licensed dealer.

A transporter license is issued when the company's only fuel activity in Nevada is the transportation of fuel for other companies. A transporter license is not required for suppliers or dealers who, in addition to their receipt or sale of fuel in Nevada, also transport fuel for hire. If the activity is performed under a separate Federal Employee Identification Number (FEIN) from the supplier FEIN, a separate transporter license is required.

Licenses are obtained by submitting a completed and signed Application for Motor and Special Fuel Licensing, MC042. In addition, a Trading Partner Agreement, MC074 must be submitted to use the Motor Carrier Fuel Tax Application on the Internet for the electronic submission of tax returns. The applications may be obtained from the Motor Carrier forms room on the Department's website at www.dmvnv.com/mcforms.htm. A security bond or other form of security must also be submitted to the Department before a supplier or dealer license will be issued. See Section 2 for specific forms of security and required amounts.

Only one license per Federal Employers Identification Number will be issued regardless of the number of business locations leased or operated in Nevada. All licenses are permanent and valid only for the person or company in whose name it is issued. Any changes to the business information must be submitted on an updated "Application for Motor and Special Fuel Licensing" application. Anyone desiring to have their license cancelled must notify the Division in writing.

2. Security

Suppliers and dealers must maintain security with the Department. The security may be in the form of a surety bond executed by a surety company licensed and authorized to do business in Nevada. In lieu of a surety bond, a supplier or dealer may deposit with the Department a like amount of lawful money of the United

States or a savings certificate, a certificate of deposit, a letter of credit, or an investment certificate drawn from a bank or financial institution situated in Nevada. Certificates must state that the amount is unavailable for withdrawal except upon order or release of the Department. The amount of a surety bond must equal approximately three times the reporting period liability of the licensee. When cash, certificates, or a letter of credit is used the amount required must be rounded to the next higher multiple of \$100. When no prior liability exists, applicants must estimate their potential liability. The minimum amount required on any security is \$2,000. Bonds are payable to the State of Nevada.

3. Suspension or Revocation of a License

The Division may suspend or revoke a license for:

- Failure to timely report and pay taxes due;
- Failure to maintain security as required;
- Filing any false reports, returns, statements, or affidavits; or
- Any other violation of the Nevada statutes and regulations relating to motor fuels.

The Department will notify the company and give an opportunity to show cause why the license should not be suspended or revoked.

Chapter 2 – Taxation and Reporting

1. Tax Exempt Sales

Motor fuel and special fuels sold in the State of Nevada are subject to tax, except when the motor fuel and special fuels are:

- Exported for use or sale in a state other than Nevada;
- Sold by a Nevada licensed supplier or dealer to another Nevada licensed supplier or dealer;
- Exchanged within a Nevada pipeline terminal facility between Nevada licensed suppliers or dealers; or
- Sold to governmental entities as defined in NRS 365.220 & 366.200.

2. Tax Returns and Reports

1. Motor Fuel and Special Fuels Suppliers and Dealers of Aviation Fuel or Fuel for Jet or Turbine-Powered Aircraft

Motor fuel and special fuels activity is reported through the “Motor Carrier Fuel Tax Application” program located on the Department’s website or on the “Nevada Fuel Supplier/Dealer Tax Return”, Form MC038 and accompanying schedules, summaries and worksheets. All receipts and disbursements for each month or fraction of a month during which the licensee is active must be reported to the Department by the last day of the following month whether or not there is any tax due. A return must also be filed if no activity was performed during a month. See Chapter 3.

2. Exporters

Motor fuel and special fuels activity is reported on the “Fuel Exporter Report”, Form MC038E and accompanying schedules. All activity for each month or fraction of a month during which the licensee is active must be reported to the Department by the last day of the following month. A report must also be filed even if no activity was performed during a month. See Chapter 4.

3. Transporters

Motor fuel and special fuels activity is reported on the “Transporter’s Report”, Form MC038T and accompanying schedules. All activity for each month or fraction of a month during which the licensee is active must be reported to the Department by the 25th day of the following month. A report must also be filed even if no activity was performed during a month. See Chapter 4.

3. Filing

The tax return with payment as applicable or report is considered filed timely if electronically transmitted or mailed to the Division, postage prepaid on or before the due date as specified above. When the due date falls on a Saturday, Sunday, or a legal holiday, the return with payment as applicable or report will be considered filed timely if electronically transmitted or mailed postage prepaid on the next business day. The transmit date or postmark date on the envelope containing the return with payment, as applicable, or report will be considered the date filed. If mail is metered by the taxpayer and is different from the US or Canadian Postal Services' postmark, the official postmark will be the one accepted.

Any person who fails to pay the tax or fee required shall pay a penalty of not more than ten percent of the tax or fee due. In addition, interest at the rate of one percent per month, or fraction of a month, from the date the tax or fee became due will be assessed and the two percent collection allowance will be disallowed. Any person who fails to file the required returns or reports and accompanying schedules, summaries, and worksheets will be subject to progressive sanctioning in accordance with NAC 366.400 and NAC 365.300.

4. Taxpayers Records

All Nevada licensed motor fuel and special fuel suppliers, dealers, exporters, and transporters must keep adequate records for a period of four years after the return or report is filed with the Department. The records must substantiate all motor fuel and special fuels purchased, refined, or sold.

Records should include, but are not limited to, bills of lading, highway transportation receipts, manifests, inventory records including monthly stock reports, pipeline delivery tickets, refinery tickets, purchase and sales journals, purchase and sales invoices, disbursements journals, bank statements, canceled checks, tax returns, worksheets, and schedules.

Chapter 3 – Electronic Filing for Supplier Returns

The Department has developed an electronic tax return filing application accessible through the Internet for supplier tax returns only. To access the application the supplier must complete and submit a Trading Partner Agreement, MC074. Once the Trading Partner Agreement has been submitted and approved, a user ID and password will be established for the account.

The application allows the supplier to enter their load information through online data entry or upload the information from a text file, spreadsheet, or the ANSI X12 transaction set into the Department's database. The loads can be entered daily, weekly, or once a month. The application will then use the information to build the summaries, worksheets, and the tax return. Once the tax return is submitted the information can only be changed by filing a hardcopy amended return. The supplier will have the ability to convert the summaries, worksheets, and tax return into a PDF file for downloading and/or printing.

In the future, the supplier will be able to make their payment through the Payment Screen by means of an Automated Clearinghouse (ACH). At this time, payment can only be made by credit card or by the mailing of a physical check. The physical check must be postmarked on or before the due date to avoid penalty, interest, and the loss of the two percent collection allowance. If mail is metered by the taxpayer and is different from the US or Canadian Postal Services' postmark, the official postmark will be the one accepted.

The application has been designed with a series of user-friendly screens. All the screens are set-up in a similar layout and designed for a specific function. Once the supplier is logged into the reporting period all screens have a toolbar across the top of the page that allows access to all other screens in the application.

1. Motor Carrier Fuel Tax Application – Home Page

The home page has the login box and other useful information such as:

- Related links
- Tax Return Due Dates
- Current state and county tax rates for all reported fuels
- Conversion instructions
- Area for comments, contacts, and questions.

At the first login, the user will be required to choose a different password. The password must consist of eight characters, including one number. Passwords are non-expiring; however, if a user enters the ID or password incorrectly three times they must contact a Motor Carrier Division, Fuel Industry Team, Tax Examiner at (775) 684-4711 ext 2 to have their access reset. Only accounts in good standing will be able to enter their tax returns online.

Home Page

The screenshot shows a Microsoft Internet Explorer browser window displaying the Motor Carrier Fuel Tax Reporting application. The browser's address bar shows the URL: <http://dmvccwebtest/Motorfuel/default/login.aspx>. The page header features the Nevada state seal, the DMV logo, and the text "Nevada Department of Motor Vehicles". Below this, the text reads "State of Nevada Department of Motor Vehicles" and "Ginny Lewis, Director".

The main content area is divided into two columns. The left column is titled "Motor Carrier Fuel Tax Application" and features the slogan "Motor Carrier Team We Keep You Truckin'!". Below this is a login form titled "Login to Motor Carrier Fuel Tax Reporting Application" with fields for "Tax Payer ID:" and "Password:", and "Submit" and "Reset" buttons. A "Forgot Password" link is located below the form.

The right column is titled "On This Page" and lists several links: "Login to Tax Reporting Application", "Motor Carrier Links", "2004 Tax Return Due Dates", "Current Tax Rates", "County Option Taxes", "Jet and Aviation Fuel Taxes", "Conversion Instructions", and "Comments, Contacts, Questions". Below this is a "Related Links" section with a "Back to Top" link and links to "Motor Carrier Home Page", "Motor Carrier Forms", and "Nevada Fuels Law".

The Windows taskbar at the bottom shows the Start button, several open applications (Inbox - Micros..., Out for Review, MC036 - Fuels..., Motor Carri...), and the system clock showing 2:57 PM.

Enter your Tax Payer ID and password and click on the Submit button.

2. Reporting Period Screen

This screen is used to establish the reporting period and will automatically default to the current month and year; however, it may be changed to select a prior month for inquiry or for data entry if the period has not been closed. Once a tax return is submitted, the data can no longer be edited. A hardcopy amended return must be submitted. Messages will be activated if a reporting period is invalid. Once the month and year has been selected it will auto-fill on all subsequent screens with the account information. This screen may also be accessed from the Reports dropdown selection at the top of the subsequent screens.

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY,NV 89711	555 WRIGHT WAY CARSON CITY,NV 89711		Wk: 7756844711 Fax:	11/2004

Select the Reporting Period for Tax Return:

November 2004

OK Log Off

If the Reporting Period has closed, you will only be able to view the Tax Return. If this is an amended Tax Return for Previously posted Tax Periods or if this is a late filed Tax Return you must contact Motor Carrier for assistance.

Select the month and year from the dropdowns and click on the Ok button.

3. Menu Screen

This screen is used to access all other screens in the application by clicking on the associated button. The screens can also be accessed through the toolbar at the top of the screen.

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY,NV 89711	555 WRIGHT WAY CARSON CITY,NV 89711		Wk: 7756844711 Fax:	11/2004

Motor Carrier Fuel Tax Application

Enter Data

Address Change Daily Fuel Receipts

Daily Fuel Disbursements Other Inventories - Worksheet 5

Use the scroll bar on the right side to access all of the menu buttons.

4. Address Change Screen

This screen is used to change the address of account only. When the Address Change button is selected an email box will be activated with the appropriate email address to submit the changes. The email will be forwarded to the Fuel Industry Team Tax Examiner assigned to the account for updating the application. Any other changes to the account must be submitted by sending an updated application. See Fuel Industry Change of Information, MC048 www.dmvnv.com/mcforms.htm.

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY,NV 89711	555 WRIGHT WAY CARSON CITY,NV 89711		Wk: 7756844711 Fax:	11/2004

To:

From:

Subject:

Enter your email address, the address changes, and click on the Send button.

5. Daily Fuel Receipts

This screen is used to enter the individual loads of receipts. When the Daily Fuel Receipts button is selected the Schedule of Receipts screen will be activated. This screen can also be accessed through the toolbar Enter button dropdown list.

The fuel code or fuel type and the schedule type must be selected from the associated dropdowns prior to entering any load data. If the fuel code is selected, the associated fuel type will auto-fill. If the fuel type is selected, the most common fuel code will auto-fill and can be changed if necessary. Include all imported or refined loads of heating oil to calculate the cleanup fee.

If Schedule Type 1 is selected, a message box will be activated as Nevada Revised Statute prohibits a licensed supplier to sell tax paid fuel to another licensed supplier. This schedule type should only be used if one of the suppliers is a newly licensed supplier and was not licensed for part of the month. Nevada must be the state of origin and destination state. All dyed products, heating oil, and lube oil are not valid. Information from this schedule will carry over to the Receipt Summary screen for lines one or seven depending on the fuel type.

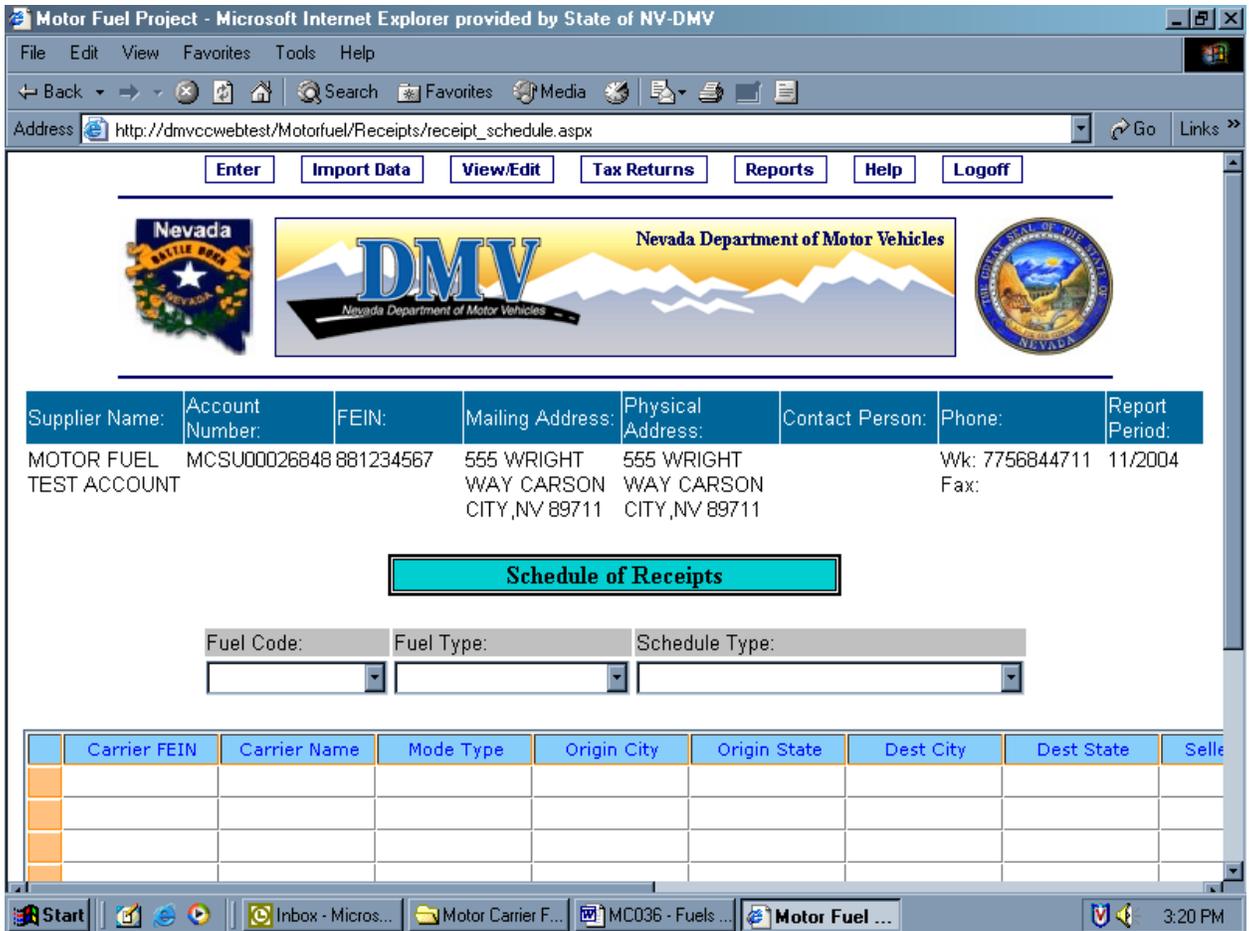
If Schedule Type 2 is selected, Nevada must be the origin but does not need to be the destination state. Information from this schedule will carry over to the Receipt Summary screen lines two or eight depending on fuel type.

If Schedule Type 2a is selected, Nevada must be the origin but does not need to be the destination state. Information from this schedule will carry over to the Receipt Summary screen lines three and nine and the Worksheet 2 screen for collection of the inspection and cleanup fee depending on fuel type.

If Schedule Type 3 is selected, Nevada cannot be the origin state and must be the destination state. Information from this schedule will carry over to the Receipt Summary screen lines four or ten and the Worksheet 2 screen for collection of the inspection and cleanup fee depending on fuel type.

If Schedule Type 4 is selected, Nevada cannot be the origin state and must be the destination state. Information from this schedule will carry over to the Receipt Summary screen lines five or eleven and the Worksheet 2 screen for collection of the inspection and cleanup fee depending on fuel type.

Once the fuel and schedule type are selected the related fuel loads can be entered. Late loads may be reported through the online application. The screen must be saved after every tenth load entered.



Field Description for the Schedule of Receipts

1. Carrier FEIN
 - A. Mandatory for Mode Types J & R.
 - B. Optional for Mode Type PL.
 - C. Not applicable for Mode Types BA & ST.

2. Carrier Name
 - A. Mandatory for Mode Types J & R, but may be auto-filled from FEIN.
 - B. If not auto-filled, the transporter name must be entered.
 - C. Optional for Mode Type PL.
 - D. Not applicable for Mode Types BA & ST.

3. Mode Type
 - A. Mandatory - one of the following selections in the drop down box must be selected.

- (1) PL = Pipeline
- (2) J = Truck
- (3) R = Rail
- (4) BA = Book Adjustment
- (5) ST = Stationary Transfer

4. Origin City

- A. Mandatory – The city must be entered in the appropriate columns.

5. Origin State

- A. The application will default to NV.
- B. Receipt Schedules 1, 2, & 2A must originate from Nevada.
- C. Receipt Schedules 3 & 4 must originate from out-of-state, not Nevada.

6. Destination City

- A. Mandatory – The city must be entered in the appropriate columns.

7. Destination State

- A. The application will default to NV.
- B. Schedule 1, 3, & 4 must show Nevada as destination state.
- C. Schedule 2 & 2A may show a non-Nevada destination state.

8. Seller's FEIN

- A. Mandatory - Entered by the supplier.

9. Received from

- A. Mandatory - Will be auto-fill based on the sellers FEIN #.
- B. If the seller is not licensed in the State of Nevada, the seller's name must be entered.

10. Date Received

- A. Mandatory - Actual date fuel was received (NOT invoice or billing date) must be entered.

11. BOL/Manifest Number

- A. Mandatory - Entered by the supplier.

12. Net Gallons

- A. Mandatory for Schedule 4 - Entered by the supplier.
- B. Mandatory for Schedule 1, 2, 2A, and 3 if Gross Gallons is left blank.

13. Gross Gallons

- A. Mandatory for Schedule 4 - Entered by the supplier.
- B. Mandatory for Schedule 1, 2, 2A, and 3 if Net Gallons is left blank.

14. Billed Gallons

- A. Mandatory - Entered by the supplier from their invoice.
- B. Billed Gallons must equal net or gross gallons.
- C. Application will auto-sum billed gallons and will carry the total forward to the Receipt Summary.

6. Search for Schedule of Receipts Screen

This screen is used to search for loads of receipts. The search screen can be accessed by scrolling down to the View/Edit Data section of the menu screen and clicking on the Daily Fuel Receipts button or through the toolbar View/Edit button dropdown list. The data can be viewed on line and changes made or a report can be requested by clicking on the View Report button.

Search for fuel receipts by entering the Schedule Type, Fuel Type, or Fuel Code or a combination. If searching by date, it must be used in combination with the Schedule Type and Fuel Code.

To make changes to the information entered:

- (1) Access the data,
- (2) Make the changes,
- (3) Click on the Check box, and
- (4) Click the Update button.

To delete the whole line of data click on the Check box and click the Delete button. Messages will be activated for corrections or completion of the transaction.

The screenshot shows a web browser window titled "Motor Fuel Project - Microsoft Internet Explorer provided by State of NV-DMV". The address bar shows "http://dmvccwebtest/Motorfuel/Receipts/receipt_search.aspx". The page content includes a search form with the following fields:

- Fuel Code: 065
- Fuel Type: Gasoline
- Schedule Type: (empty)
- Select Date: Null

Buttons for "Search", "Clear", and "View Report" are present. Below the form is a table with the following data:

Carrier FEIN	Carrier Name	Mode Type	Origin City	Origin State	Dest City	Dest State	Seller's FEIN
370517506	SPERRY OIL	J - Truck	UNKNOWN		BAKER	NV	870517506
370517506	SPERRY OIL	J - Truck	UNKNOWN		BAKER	NV	870517506
310610404	BENETO BULK TRANSPORT LLC	J - Truck	RANCHO CORDOVA	CA	SPARKS	NV	330442456
310610404	BENETO BULK TRANSPORT LLC	J - Truck	SALT LAKE CITY	UT	SPARKS	NV	330442456
310610404	BENETO BULK TRANSPORT LLC	J - Truck	SALT LAKE CITY	UT	SPARKS	NV	330442456
310610404	BENETO BULK TRANSPORT LLC	J - Truck	RANCHO CORDOVA	CA	RENO	NV	330442456

Buttons for "Update", "Delete", and "Cancel" are located at the bottom of the table area.

7. Receipt Summary Screen

This screen is used review the total loads of receipts made for the reporting period. The Receipt Summary Screen can be accessed by scrolling down to the View/Edit Data section of the menu screen and clicking on the Fuel Receipts Summary button or through the toolbar View/Edit button dropdown list. Review this screen after all receipt loads have been entered or imported and Worksheet 5 has been completed to balance. The fuel totals from this screen will carry forward to Line 2 of the tax return. The heating oil and lube oil totals will carry forward to Worksheet 2 for calculation of the inspection and cleanup fees.

Motor Fuel Project - Microsoft Internet Explorer provided by State of NV-DMV

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites Media Print Mail

Address http://dmvccwebtest/Motorfuel/Receipts/rcpt_disb_summ.aspx?click=yes&summ_type=R Go Links >>

Enter Import Data View/Edit Tax Returns Reports Help Logoff

Nevada
EST. 1862

DMV
Nevada Department of Motor Vehicles

NEVADA
DEPARTMENT OF THE TREASURY

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004

Receipt Summary

Gallons Received	From Schedule	Gasoline	Gasohol	Clear Diesel/Kerosine	Dyed Diesel/Kerosine	CNG	LPG
1. Tax collected	01	0	0	0	0	0	0
2. Tax not collected	02	879,194	0	3,072	17,037	0	0
3. In-State refinery production	2A	0	0	0	0	0	0
4. From another state directly to customer (Imported)	03	56,000	0	0	0	0	0
5. From another state into tax free storage (Imported)	04	0	0	0	0	0	0
6. Total (Enter on tax return, line #2)		935,194	0	3,072	17,037	0	0

Gallons Received	From Schedule	A55	Jet Fuel	Aviation Fuel	Heating Oil	Lube Oil
7. Tax collected	01	0	0	0	0	0
8. Tax not collected	02	0	0	0	0	0
9. In-State refinery production	2A	0	0	0	0	0
10. From another state directly to customer (Imported)	03	0	0	0	0	0
11. From another state into tax free storage (Imported)	04	0	0	0	0	0
12. Total (Enter on tax return, line #2)		0	0	0	0	0

Done Local intranet

Note: This screen cannot be edited.

8. Daily Fuel Disbursements

This screen is used to enter the individual loads of disbursements. When the Daily Fuel Disbursements button is selected the Schedule of Disbursements screen will be activated. This screen can also be accessed through the toolbar Enter button dropdown list.

The fuel code or fuel type and the schedule type must be selected from the associated dropdowns prior to entering any load data. If the fuel code is selected, the associated fuel type will auto-fill. If the fuel type is selected, the most common fuel code will auto-fill and can be changed if necessary. Include all exported loads of heating oil to calculate the cleanup fee credit.

If Schedule type 5 is selected a message box will be activated as Nevada Revised Statute prohibits a licensed supplier to sell tax paid fuel to another licensed supplier. This schedule type should only be used if one of the suppliers is a newly licensed supplier that was not licensed for part of the month. Nevada must be the destination state, but does not need to be the origin state. All dyed products, heating oil, and lube oil are not valid. Information from this schedule will carry to the Distribution Summary screen lines one or eight depending on the fuel type.

If Schedule type 6 is selected, Nevada should be the destination state, but does not need to be the origin state. Information from this schedule will carry to the Disbursements Summary screen lines two or nine depending on the fuel type.

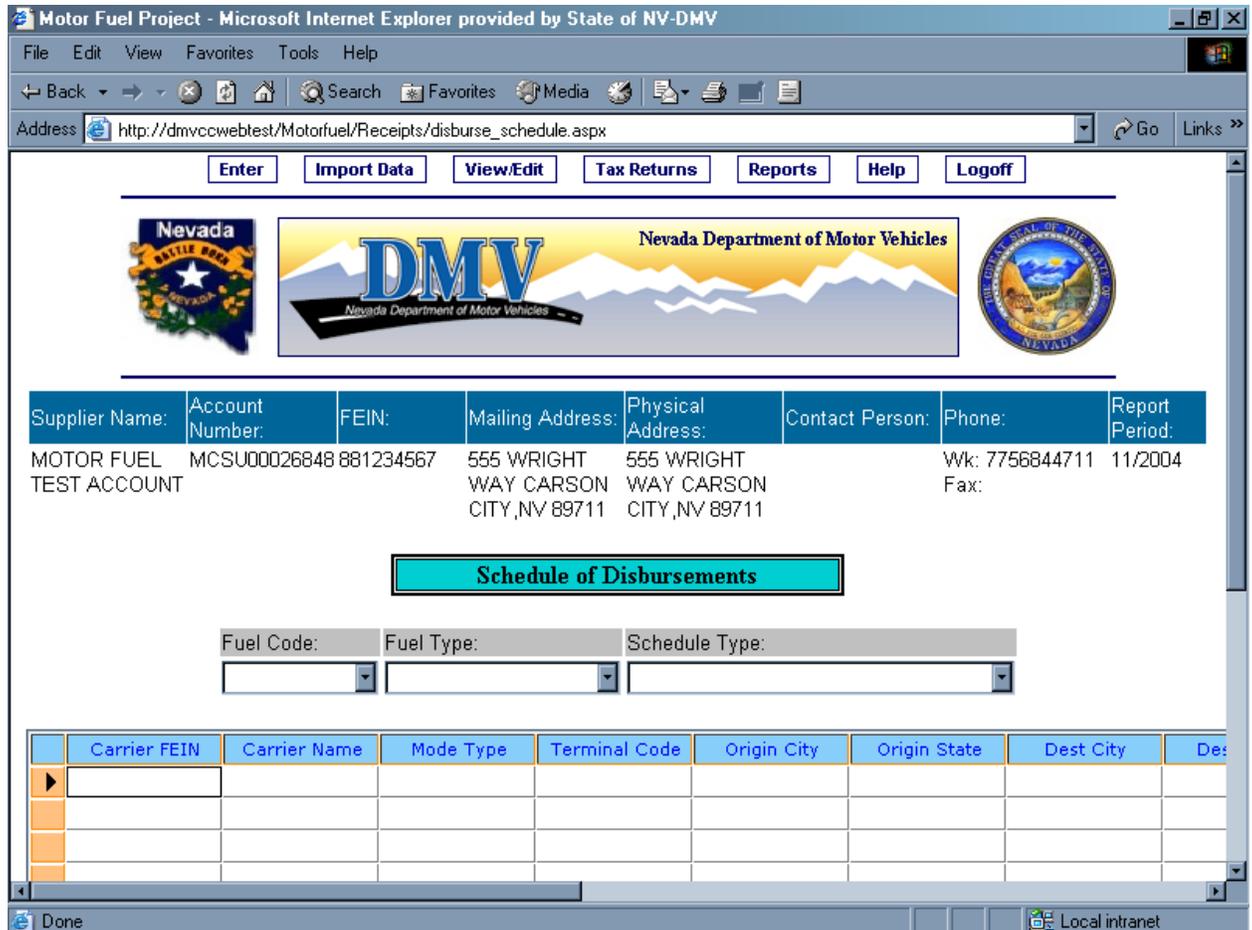
If Schedule type 7 is selected, Nevada cannot be the destination state and does not need to be the origin state. Information from this schedule will carry to the Disbursement Summary lines three or ten and the Worksheet 2 screen for crediting possible Cleanup Fees depending on the fuel type.

If Schedule type 8 is selected a message box is activated as only US Armed Forces or Active Duty National Guard are allowed to purchase Gasoline, Gasohol, Jet Fuel and Aviation Fuel tax exempt. Nevada should be the destination state, but does not need to be the origin state. Heating oil and lube oil are not valid on Schedule 8. Information from this schedule will carry to the Disbursement Summary lines four or eleven depending on the fuel type.

If Schedule type 9 is selected a message box is activated as Gasoline, Gasohol, Jet Fuel and Aviation Fuel is not tax exempt for state and local governments. Nevada should be the destination state, but does not need to be the origin state. Heating oil and lube oil are not valid on Schedule 9. Information from this schedule will carry to the Disbursement Summary lines five or twelve depending on the fuel type.

If Schedule type 10 is selected a message box is activated to advise that fuel taxes are exempt in specific circumstances and may require follow-up documentation. Nevada should be the destination state, but does not need to be the origin state. Information from this schedule will carry to the Disbursement Summary lines six or thirteen depending on the fuel type.

Once the fuel and schedule type are selected the related fuel loads can be entered. Late loads may be reported through the online application. The screen must be saved after every tenth load entered.



Field Description for the Schedule of Disbursements

1. Carrier FEIN
 - a. Mandatory for Mode Types J & R.
 - b. Not applicable for Mode Types BA & ST.
2. Carrier Name

- a. Mandatory for Mode Types J & R, but may be auto-filled from the transporter FEIN #.
 - b. If not auto-filled, the transporter name must be entered.
 - c. Not applicable for Mode Types BA & ST.
3. Mode
- a. Mandatory - one of the following selections in the drop down box must be selected.
 - i. J = Truck
 - ii. R = Rail
 - iii. BA = Book Adjustment
 - iv. ST = Stationary Transfer
4. Origin City
- a. Mandatory - The city must be entered in the appropriate columns.
5. Origin State
- a. The system will default to NV, but may be changed.
6. Destination City
- a. Mandatory - The city must be entered in the appropriate columns.
7. Destination State
- a. The system will default to NV.
 - b. Disbursement Schedule 5 must be Nevada.
 - c. Disbursement Schedule 7 must be delivered out-of-state.
 - d. Disbursement Schedules 6, 8, 9, & 10 should be Nevada. If other than Nevada is reported an exception report is generated.
8. Location
- a. Mandatory for gasoline, gasohol, aviation, and jet fuel Schedule 5 loads in Nevada
9. Terminal Code
- a. Optional - A drop down menu will be provided listing all of the terminals for the supplier to choose the appropriate one. This usually is associated with the origin of the load.

10. Sold To
 - a. Mandatory – Entered by the supplier.
11. Purchaser's Fein #
 - a. Mandatory – Entered by the supplier.
12. Date Sold
 - a. Mandatory - Actual date fuel was delivered (NOT invoice or billing date).
13. BOL/Manifest Number
 - a. Mandatory - Entered by the supplier.
14. Net Gallons
 - a. Mandatory if Gross Gallons is left blank.
15. Gross Gallons
 - a. Mandatory if Net Gallons is left blank.
16. Billed Gallons
 - a. Mandatory - Entered by the supplier from their invoice.
 - b. Billed Gallons must equal net or gross gallons.
 - c. System will auto-sum billed gallons and will carry the total forward to the Disbursement Summary.

9. Search for Schedule of Disbursements Screen

This screen is used to search for loads of disbursements. The search screen for disbursements can be accessed by scrolling down to the View/Edit Data section of the menu screen and clicking on the Daily Fuel Disbursements button or through the toolbar View/Edit button dropdown list. The data can be viewed on line and changes made or a report can be requested by clicking on the View Report button.

Search for fuel disbursements by entering the Schedule Type, Fuel Type, or Fuel Code or a combination. If searching by date, it must be used in combination with the Schedule Type and Fuel Code.

To make changes to the information entered:

- (1) Access the data,
- (2) Make the changes,
- (3) Click on the Check box, and
- (4) Click the Update button.

To delete the whole line of data click on the Check box and click the Delete button. Messages will be activated for corrections or completion of the transaction.

Motor Fuel Project - Microsoft Internet Explorer provided by State of NV-DMV

File Edit View Favorites Tools Help

Address http://dmvccwebtest/Motorfuel/Receipts/disburse_search.aspx Go Links >>

TEST ACCOUNT WAY CARSON WAY CARSON Fax:
CITY,NV 89711 CITY,NV 89711

Search for Scheduled Disbursements

Fuel Code: Fuel Type: Schedule Type: Select Date:
 D65 Gasoline Null

Search Clear

Carrier FEIN	Carrier Name	Mode Type	Terminal Code	Origin City	Origin State	Dest City
870517506	SPERRY OIL	J - Truck		UNKNOWN		BAKER
810610404	BENETO BULK TRANSPORT LLC	J - Truck		RENO	NEVADA	SPARKS
810610404	BENETO BULK TRANSPORT LLC	J - Truck		RENO	NEVADA	RENO
810610404	BENETO BULK TRANSPORT LLC	J - Truck		RENO	NEVADA	CARSON CITY

Update Delete Cancel

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10. Disbursement Summary Screen

This screen is used to review the total loads of disbursements made for the reporting period. The Disbursement Summary Screen can be accessed by scrolling down to the View/Edit Data section of the menu screen and clicking on the Fuel Disbursements Summary button or through the toolbar View/Edit button dropdown list. Review this screen after all disbursement loads have been entered or imported and Worksheet 5 has been completed to balance. The fuel totals from this screen will carry forward to Lines 6, 7, and 10 of the tax return as appropriate. The heating oil and lube oil totals will carry forward to Worksheet 2 for calculation of the inspection and cleanup fee credits.

Motor Fuel Project - Microsoft Internet Explorer provided by State of NV-DMV

Address: http://dmvccwebtest/Motorfuel/Receipts/rcpt_disb_summ.aspx?click=yes&summ_type=D

Enter Import Data View/Edit Tax Returns Reports Help Logoff

Nevada DMV Nevada Department of Motor Vehicles

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004

Disbursement Summary

Gallons Received	From Schedule	Gasoline	Gasohol	Clear Diesel/Kerosine	Dyed Diesel/Kerosine	CNG	LPG
1. Tax collected	05	935,194	0	0	0	0	0
2. Tax not collected	06	0	0	0	0	0	0
3. Exported	07	0	0	3,072	6,836	0	0
4. US Government	08	0	0	0	0	0	0
5. State/Local Government	09	0	0	0	0	0	0
6. Other tax exempt Entity	10	0	0	0	0	0	0
7. Total tax exempt distributions (add lines 2-6)		0	0	3,072	6,836	0	0

Gallons Received	From Schedule	A55	Jet Fuel	Aviation Fuel	Heating Oil	Lube Oil
8. Tax collected	05	0	0	0	0	0
9. Tax not collected	06	0	0	0	0	0
10. Exported	07	0	0	0	0	0
11. US Government	08	0	0	0	0	0
12. State/Local Government	09	0	0	0	0	0
13. Other tax exempt Entity	10	0	0	0	0	0
14. Total tax exempt distributions (add lines 2-6)		0	0	0	0	0

http://www.dmvnv.com/ Local intranet

Note: This screen cannot be edited.

11. Upload Data

This screen is used to import the loads of receipts and disbursements from a text file or a spreadsheet into the database. Include all imported, refined, and exported loads of heating oil to calculate the inspection and cleanup fees and credits. It is recommended for suppliers with more than ten loads of receipts or disbursements a month. The department will provide the supplier with a copy of the text file or spreadsheet to be used for importing data. The formatting of the text file or spreadsheet cannot be changed as the application is programmed to read the file in a specific manner. The Upload Data Screen can be accessed by scrolling down to the Import Data section of the menu screen and clicking on the Upload Data button or through the toolbar Import Data button.

Motor Fuel Project - Microsoft Internet Explorer provided by State of NV-DMV

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites Media Print

Address http://dmvccwebtest/Motorfuel/Common/mc_upload_page.aspx Go Links >>

Enter Import Data View/Edit Tax Returns Reports Help Logoff

Nevada DMV Nevada Department of Motor Vehicles

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY,NV 89711	555 WRIGHT WAY CARSON CITY,NV 89711		Wk: 7756844711 Fax:	11/2004

Motor Carrier Upload File Capability

Select Upload File: Browse...

Upload File Cancel

Local intranet

Click on the Browse button and a Choose File window will be activated. Access the folder where the text file or spreadsheet is located on the supplier's computer and double-click on the file name to open. When the file is listed in the Select Upload File area click on the Upload File button. The application will transfer the data from the text file or spreadsheet to the database. Messages will be activated for corrections or completion of the transaction. Multiple files with different file names can be uploaded.

Column Description for Import File

1. Schedule Type
 - a. Mandatory – Entered by the supplier.
2. Fuel Type
 - a. Mandatory – Entered by the supplier.
3. Transporter Name
 - a. Mandatory for Mode Types J & R
 - b. Optional for Mode Type PL
 - c. Not applicable to Mode Types BA & ST
4. Transporter FEIN
 - a. Mandatory for Mode Types J & R
 - b. Optional for Mode Type PL
 - c. Not applicable to Mode Types BA & ST
5. Mode of Transport
 - a. Mandatory – Entered by the supplier.
6. Origin City
 - a. Mandatory – The supplier must enter the origin city or the originating terminal ID from the paper information.
 - i. The terminal ID will correspond to an internal table to determine city and state.
7. Origin State
 - a. Mandatory – The supplier must enter the origin state unless a terminal ID is entered in the origin city.
 - i. Receipt Schedules 1, 2, & 2A must originate from Nevada.
 - ii. Receipt Schedules 3 & 4 can originate from any state, but Nevada.
 - iii. All Disbursement Schedules can originate from any state.
8. Destination City
 - a. Mandatory – The supplier must enter the destination city or terminal ID from the paper information.

- i. The terminal ID will correspond to an internal table to determine city and state.
- 9. Destination State
 - a. Mandatory – The supplier must enter the destination state unless a terminal ID is entered in the destination city.
 - i. All Receipt Schedules must show Nevada as destination state.
 - ii. Schedules 5 must show Nevada as the destination state.
 - iii. Schedules 6, 8, 9, and 10 should show Nevada as the destination state.
 - iv. Schedules 7 cannot show Nevada as the destination state.
- 10. Location Code
 - a. Schedule 5 must have a location code for gasoline, gasohol, aviation, and jet fuel.
 - b. All other Receipt Schedules and all Disbursement Schedules, except 5, may be blank.
- 11. Terminal Code
 - a. Optional and would correspond to the origin of the load.
- 12. Purchase from/Sold to Name
 - a. Mandatory – Entered by the supplier.
- 13. Purchase/Sold to FEIN
 - a. Mandatory – Entered by the supplier.
- 14. Date Purchased/Sold
 - a. Mandatory – Entered by the supplier.
- 15. BOL Number
 - a. Mandatory – Entered by the supplier.
- 16. Net Gallons
 - a. Mandatory for Schedule 4 - Entered by the supplier.
 - b. Mandatory for all other schedules if Gross Gallons is left blank.

17. Gross Gallons

- a. Mandatory for Schedule 4 - Entered by the supplier.
- b. Mandatory for all other schedules if Gross Gallons is left blank.

18. Billed Gallons

- a. Mandatory – Entered by the supplier from their invoice.
- b. Billed Gallons must match net or gross gallons.
- c. Application will auto-sum billed gallons and will carry the total forward to the Disbursement Summary.

12. Worksheet Screens

These screens are used to view the following Worksheets:

- Worksheet 1 – County Taxes
- Worksheet 1a – County Indexed Taxes
- Worksheet 2 – Inspection and Cleanup Fees
- Worksheet 3 – Jet Fuel Taxes
- Worksheet 4 – Aviation Fuel Taxes
- Worksheet 5 – Other Inventories

The worksheet screens can be accessed by scrolling down to the View/Edit Data section of the menu screen and clicking on the All Worksheets button or through the toolbar View/Edit button dropdown list. The All Worksheets button will activate a Worksheet Menu Screen.

In addition to the above worksheets, the application has been programmed to accept and calculate taxes and fees due on late-filed loads. These worksheets are listed on the Worksheet Menu Screen as Worksheets 1b and supporting Worksheets 1ba through 1be.

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004

Select the Worksheet you wish to view:

View County Taxes - Worksheet 1 View Indexed Taxes - Worksheet 1a

View Petroleum Product Fees - Worksheet 2 View Jet Fuel Taxes - Worksheet 3

View Aviation Fuel Taxes - Worksheet 4 View Other Inventories - Worksheet 5

View Late Load Reporting - Worksheet 1b

View Late Load Reporting - Worksheet 1ba View Late Load Reporting - Worksheet 1bb

View Late Load Reporting - Worksheet 1bc View Late Load Reporting - Worksheet 1bd

View Late Load Reporting - Worksheet 1be

Click on the button of the worksheet as required to update Worksheet 5 or view the information calculated on the subsequent worksheets.

Worksheet 5

Worksheet 5 consists of physical inventories and blend product information. If you have physical storage of fuel products or you blend fuel products, it must be completed prior to viewing any other worksheet to ensure the information needed for Worksheet 2 and the Tax Return is entered and processed by the application. If you do not have physical storage of fuel product or you do not blend products, you do not have to access Worksheet 5.

Worksheet 5 - Other Inventories

Please enter Ending Physical Inventory for Fuel Types

Fuel Type	Ending Physical Inventory
Gasoline	0
Gasohol	0
Clear Diesel	0
Dyed Diesel	0
CNG	0
LPG	0
A-55	0
Jet Fuel	0
Aviation Gasoline	0

Please enter Ending Physical Inventory for Blended Products

Blended Product	Beginning Inventory	Receipts	Ending Inventory	Total Gallons Counted	Gallons Ex-Tax	Difference	Lub Impo
Additive	0	0	0	0	0	0	(

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Scroll down to see the rest of the screen.

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File Edit View Favorites Tools Help

Address http://dmvccwebtest/Motorfuel/WorkSheets/mc_worksheet5.aspx

Please enter Total Gallons for Blending Products Used

Blended Product	Gallons Blended Gasoline	Gallons Blended Gasohol	Gallons Blended Clear Diesel/Kerosine	Gallons Blended Dyed Diesel/Kerosine	Total Gallons Blended	Total Distributed Gallons	Gain
Additive	0	0	0	0	0	0	
Alcohol	0	0	0	0	0	0	
Ethanol	0	0	0	0	0	0	
Transmix	0	0	0	0	0	0	
Bio Diesel Blend	0	0	0	0	0	0	
Lube Oil	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
Heating Oil	0	0	0	0	0	0	

Blended Products appear on line 3 of Tax Return

Save Cancel Comment

Done Local intranet

Field Descriptions for Worksheet 5

- a. Fuel Type, Ending Physical Inventory - physical ending inventories for each fuel type must be entered.
- b. Blended Product, Beginning Inventory will carry forward from previous month.
- c. Blended Product, Receipts – information must be entered.
- d. Blended Product, Ending Inventory – physical ending inventory for each blend product must be entered.
- e. Blended Product, Total Gallons to be accounted for is calculated as follows.
 - i. Beginning Inventory
 - ii. Plus (+) Total Receipts
 - iii. Less (-) Ending Inventory
- f. Blended Product, Gallons sold ex-tax (not blended) – information must be entered.
- g. Blended Product, Difference - Total Gallons to be accounted for less Gallons sold ex-tax.

- h. Lube & Heating Oil Number of Gallons Imported – Lube oil information must be entered and will carry forward to Line 12 of the Receipt Summary. Heating oil information will auto fill from the Receipt Summary.
- i. Blended Product, Gallons Blended Gasoline, Gasohol, Clear Diesel, and Dyed Diesel – information must be entered.
- j. Blended Product, Total Gallons Blended is totaled by product type. Total of Column is carried forward to Worksheet 2.
- k. Blended Product, Total Distributed = Total Gallons sold ex-tax (see f.) + total gallons blended (see j.).
- l. Blended Product, Gain/Loss = Total Gallons to be accounted for (see e.) – Total gallons distributed (see k.)

Gain/loss must be explained. If an amount is calculated a message box will be activated stating, “Based on the information provided a gain or loss has been calculated. You must provide an explanation to continue. Click on the Comment button to enter your explanation.”

Once all the fields have been completed as applicable, click on the Save button.

Worksheet 1 – County Tax

Worksheet 1 – County Tax is automatically completed based upon the information entered on the Schedule of Disbursements screen and cannot be edited.

County	Gasoline Gallons	Gasohol Gallons	Total Gallons	4 - 9¢ Net Tax Rate	4 - 9¢ Net Amount (NRS 373.030)	1¢ Net Tax Rate	1¢ Net Amount (NRS 373.030)
CARSON CITY	192,374	0	192,374	0.0882	16,967.39	0.0098	1,885.27
CHURCHILL	0	0	0	0.0882	0.00	0.0098	0.00
CLARK	0	0	0	0.0882	0.00	0.0098	0.00
DOUGLAS	0	0	0	0.0392	0.00	0.0098	0.00
ELKO	0	0	0	0.0392	0.00	0.0098	0.00
ESMERALDA	0	0	0	0.0392	0.00	0.0098	0.00
EUREKA	0	0	0	0.0392	0.00	0.0098	0.00
HUMBOLT	0	0	0	0.0882	0.00	0.0098	0.00
LANDER	0	0	0	0.0392	0.00	0.0098	0.00
LINCOLN	0	0	0	0.0392	0.00	0.0098	0.00
LYON	0	0	0	0.0882	0.00	0.0098	0.00
MINERAL	0	0	0	0.0882	0.00	0.0098	0.00
NYE	0	0	0	0.0392	0.00	0.0098	0.00
PERSHING	0	0	0	0.0882	0.00	0.0098	0.00
STOREY	0	0	0	0.0392	0.00	0.0098	0.00
WASHOE	742,049	0	742,049	0.0882	65,448.72	0.0098	7,272.08
WHITE PINE	771	0	771	0.0882	68.00	0.0098	7.56
Totals:	935,194	0	935,194		82,484.11		9,164.91
					Total County Taxes:		91,649.02

The Total County Taxes amount will carry forward to Line 16 of the Tax Return Screen. Click on the Ok button and Worksheet 1a – Indexed Tax will be activated.

Worksheet 1a – Indexed County Tax

Worksheet 1a – Indexed County Tax is automatically completed based upon the information entered on the Schedule of Disbursements screen and cannot be edited.

CITY,NV 89711 CITY,NV 89711

Worksheet 1a - Indexed Taxes

County:	Net Base Tax Rate (County & Option):	CPI Combined Net Increase	Total Gallons (From Worksheet 1):	Total CPI - Tax Due:
Carson:				
Churchill:				
Clark:				
Douglas:				
Elko:				
Esmeralda:				
Eureka:				
Humboldt:				
Lander:				
Lincoln:				
Lyon:				
Mineral:				
Nye:				
Pershing:				
Storey:				
Washoe:	0.1504000	0.0084484*	742,049	6,269.13
White Pine:				
Total Indexed Taxes:				6,269.13

The Total Indexed Taxes amount will carry forward to Line 17 of the Tax Return Screen. Click on the Ok button to return to the Worksheet Menu screen.

Worksheet 2 – Petroleum Product Fees

Worksheet 2 – Petroleum Product Fees is automatically completed based upon the information entered on the Schedule of Receipts and Disbursements and Worksheet 5 screens and cannot be edited.

Motor Fuel Project - Microsoft Internet Explorer provided by State of NV-DMV

Address: http://dmvccwebtest/Motorfuel/WorkSheets/mc_worksheet2.aspx

Worksheet 2 - Petroleum Product Fees

Worksheet 2 - Petroleum Product Inspection Fee (NRS 590.120)			
Product Refined/Imported	Number of Gallons	Inspection Fee	Total Amount
Gasoline	56,000		
Gasohol	0		
Aviation Fuel	0		
Lubricating Oil	0		
Total Gallons	56,000	X 0.00055	30.80

Petroleum Products Cleanup Fee (NRS 590.840)			
Product	Number of Gallons Refined/Imported	Less Number of Gallons Exported	Net Gallons
Gasoline	56,000	0	56,000
Gasohol	0	0	0
Aviation Fuel	0	0	0
Diesel	0	9,908	-9,908
Heating Oil	0	0	0
Number of Gallons Blended (Ethanol, Alcohol, MTBE, etc.)			
Blending Products (Total from Worksheet 5)	0		0
Total Gallons	56,000	9,908	46,092
			X 0.0075
		Total Cleanup Fee Due	345.69

Total Inspection Fees appear on Line 21 of Tax Return

Total Cleanup Fees appear on Line 22 of Tax Return

Done Local intranet

The total Inspection Fee amount will carry forward to Line 21 and the total Cleanup Fee amount will carry forward to Line 22 of the Tax Return Screen. Click on the Ok button to return to the Worksheet Menu screen.

Worksheet 3 – Jet Fuel Taxes

Worksheet 3 – Jet Fuel Taxes is automatically completed based upon the information entered on the Schedule of Disbursements screen and cannot be edited.

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File Edit View Favorites Tools Help

Address http://dmvccwebtest/Motorfuel/WorkSheets/mc_worksheet3.aspx

Enter Import Data View/Edit Tax Returns Reports Help Logoff



Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004

Worksheet 3 - Jet Fuel Tax

COUNTY NAME	AIRPORT LOCATION	GALLONS	STATE .01¢ TAX	COUNTY .02¢ OPTION TAX
CARSON CITY	CARSON CITY AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
CHURCHILL	FALLON AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
CLARK	BOULDER CITY AP	0	0	0
	CITY OF MESQUITE AP	0	0	0
	HENDERSON AP	0	0	0
	LAS VEGAS METRO	0	0	0
	MCCARRAN INTL AP	0	0	0
	NO LAS VEGAS AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
DOUGLAS	DOUGLAS COUNTY AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
ELKO	ELKO CITY AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
ESMERALDA	OTHER COUNTY LOCATION	0	0	0
ELIABA	OTHER COUNTY LOCATION	0	0	0

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Address: http://dmvccwebtest/Motorfuel/WorkSheets/mc_worksheet3.aspx

EUREKA	OTHER COUNTY LOCATION	0	0	0
HUMBOLT	WINNEMUCCA AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
LANDER	BATTLE MOUNTAIN AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
LINCOLN	OTHER COUNTY LOCATION	0	0	0
LYON	CITY OF YERINGTON AP	0	0	0
	SILVER SPRINGS AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
MINERAL	HAWTHORNE AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
NYE	PAHRUMP AP	0	0	0
	TONOPAH AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
PERSHING	LOVELOCK AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
STOREY	OTHER COUNTY LOCATION	0	0	0
WASHOE	RENO TAHOE INTL AP	0	0	0
	RENO-STEAD AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
WHITE PINE	YELLAND FIELD AP	0	0	0
	OTHER COUNTY LOCATION	0	0	0
TOTALS		0	0	0

Total State Jet Fuel Taxes appear on line 18 of Tax Return

Total County Option Jet Fuel Taxes appear on line 23 of Tax Return

Done Local intranet

The Total Jet Fuel Taxes amount will carry forward to Line 18 and 23 of the Tax Return Screen. Click on the Ok button to return to the Worksheet Menu screen.

Worksheet 4 – Aviation Fuel Taxes

Worksheet 4 – Aviation Fuel Taxes is automatically completed based upon the information entered on the Schedule of Disbursements screen and cannot be edited.

Motor Fuel Project - Microsoft Internet Explorer provided by State of NV-DMV

Address: http://dmvccwebtest/Motorfuel/WorkSheets/mc_worksheet4.aspx

Worksheet 4 - Aviation Fuel

Gallons Subject to State Tax (NRS 365.170)				Gallons Subject to County Option Tax (NRS 365.203)			
County (State Tax)	State Gallons	X .02¢ =	Total State Gallons	County (County Tax)	County Gallons	X .08¢ =	Total County Gallons
CARSON CITY	0	X 0.0196 =	0.00	CARSON CITY	0	X 0.08 =	0.00
CHURCHILL	0	X 0.0196 =	0.00	CHURCHILL	0	X 0.08 =	0.00
CLARK	0	X 0.0196 =	0.00	CLARK	0	X 0.08 =	0.00
DOUGLAS	0	X 0.0196 =	0.00	DOUGLAS	0	X 0.08 =	0.00
ELKO	0	X 0.0196 =	0.00	ELKO	0	X 0.08 =	0.00
ESMERALDA	0	X 0.0196 =	0.00	ESMERALDA	0	X 0.08 =	0.00
EUREKA	0	X 0.0196 =	0.00	EUREKA	0	X 0.08 =	0.00
HUMBOLT	0	X 0.0196 =	0.00	HUMBOLT	0	X 0.08 =	0.00
LANDER	0	X 0.0196 =	0.00	LANDER	0	X 0.08 =	0.00
LINCOLN	0	X 0.0196 =	0.00	LINCOLN	0	X 0.08 =	0.00
LYON	0	X 0.0196 =	0.00	LYON	0	X 0.08 =	0.00
MINERAL	0	X 0.0196 =	0.00	MINERAL	0	X 0.08 =	0.00
NYE	0	X 0.0196 =	0.00	NYE	0	X 0.08 =	0.00
PERSHING	0	X 0.0196 =	0.00	PERSHING	0	X 0.08 =	0.00
STOREY	0	X 0.0196 =	0.00	STOREY	0	X 0.08 =	0.00
WASHOE	0	X 0.0196 =	0.00	WASHOE	0	X 0.08 =	0.00
WHITE PINE	0	X 0.0196 =	0.00	WHITE PINE	0	X 0.08 =	0.00
Totals:	0	X 0.02 =	0.00	Totals:	0	X 0.08 =	0.00

Total State Aviation Fuel Taxes appear on line 19 of Tax Return

Total County Option Aviation Fuel Taxes appear on line 24 of Tax Return

OK

Done Local intranet

The Total State Aviation Fuel Tax amount will carry forward to Line 19 and the Total County Aviation Fuel Tax amount will carry forward to Line 24 of the Tax Return Screen. Click the Ok button to return to the Worksheet Menu screen.

Worksheet 1b – Late Load Reporting

Worksheet 1ba – Late Load Reporting is automatically completed based upon the information entered on the Disbursements Schedule Type 5 and cannot be edited. It calculates the additional amount of state and county tax due on gasoline and gasohol because of the loss of the two percent collection allowance on late loads.

mc_worksheet1ba - Microsoft Internet Explorer provided by State of NV-DMV

Address: http://dmvccwebtest/Motorfuel/WorkSheets/mc_worksheet1ba.aspx

Worksheet 1ba

County	Gasoline: <= 90 Days	Gasoline: > 90 <= 365 Days	Gasoline: > 365 Days	Gasohol: <= 90 Days	Gasohol: > 90 <= 365 Days	Gasohol: > 365 Days	Gross: State Tax Due	Gross: County Tax Due 0.04	Gross: County Tax Due 0.09	Gross: County Other 0.01	Gross: Index Tax Due	Net: State Tax Due	Net: County Tax Due 0.04	Net: County Tax Due 0.09	Net: 0.01 Other Net Tax	Net: WCI
CARSON CITY	0	192,374	0	0	0	0	44,246.02		17,313.66	1,923.74		43,361.10		16,967.39	1,885.27	
CHURCHILL	0	0	0	0	0	0	0.00		0.00	0.00		0.00		0.00	0.00	0.00
CLARK	0	0	0	0	0	0	0.00		0.00	0.00		0.00		0.00	0.00	0.00
DOUGLAS	0	0	0	0	0	0	0.00	0.00		0.00		0.00	0.00			0.00
ELKO	0	0	0	0	0	0	0.00	0.00		0.00		0.00	0.00			0.00
ESMERALDA	0	0	0	0	0	0	0.00	0.00		0.00		0.00	0.00			0.00
EUREKA	0	0	0	0	0	0	0.00	0.00		0.00		0.00	0.00			0.00
HUMBOLDT	0	0	0	0	0	0	0.00		0.00	0.00		0.00		0.00	0.00	0.00
LANDER THRU 3/31/2004	0	0	0	0	0	0	0.00	0.00		0.00		0.00	0.00			0.00
LANDER FROM 4/1/2004	0	0	0	0	0	0	0.00		0.00	0.00		0.00		0.00	0.00	0.00
LINCOLN	0	0	0	0	0	0	0.00	0.00		0.00		0.00	0.00			0.00
LYON	0	0	0	0	0	0	0.00		0.00	0.00		0.00		0.00	0.00	0.00
MINERAL	0	0	0	0	0	0	0.00		0.00	0.00		0.00		0.00	0.00	0.00
NYE	0	0	0	0	0	0	0.00	0.00		0.00		0.00	0.00			0.00
PERSHING	0	0	0	0	0	0	0.00		0.00	0.00		0.00		0.00	0.00	0.00
STOREY	0	0	0	0	0	0	0.00	0.00		0.00		0.00	0.00			0.00
WASHOE 10/1/03-6/30/04	0	742,049	0	0	0	0	170,671.27		66,784.41	7,420.49	3,121.06	167,257.84		65,448.72	7,272.08	3,058.65
WASHOE FROM 7/1/04	0	0	0	0	0	0	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00
WHITE PINE FROM 6/1/03	0	771	0	0	0	0	177.33		69.39	7.71		173.78		68.00	7.56	
TOTALS	0	935,194	0	0	0	0	0,215,094.62	0.00	84,167.46	9,354.94	3,121.06	210,792.73	0.00	82,484.11	9,164.90	3,058.65

Done Local intranet

Click on the Ok button to access Worksheet 1bb.

Worksheet 1bb – Late Load Reporting is automatically completed based upon the information entered on the Disbursements Schedule Type 5 and cannot be edited. It calculates the additional amount of state and county tax due on special fuels, aviation fuels, and jet fuels because of the loss of the two percent collection allowance on late loads.

mc_worksheet1bb - Microsoft Internet Explorer provided by State of NV-DMV

Address http://dmvccwebtest/Motorfuel/WorkSheets/mc_worksheet1bb.aspx

Worksheet 1bb

Product Type	<= 90 Days	> 90 Days	Neg. Gal > 365 DAYS	Option Tax Due	Gross Tax Calculated	Net Tax Calculated
CLEAR DIESEL/KERO	0	0	0		0.00	0.00
DYED DIESEL/KERO	0	0	0			
CNG	0	0	0		0.00	0.00
LPG	0	0	0		0.00	0.00
A55	0	0	0		0.00	0.00
JET						
CCAP	0	0	0		0.00	0.00
CCOT	0	0	0		0.00	0.00
FNAP	0	0	0		0.00	0.00
CHOT	0	0	0		0.00	0.00
BCAP	0	0	0	0.00	0.00	0.00
CMAP	0	0	0	0.00	0.00	0.00
HNAP	0	0	0	0.00	0.00	0.00
VMAP	0	0	0		0.00	0.00
MCAP	0	0	0	0.00	0.00	0.00
NLAP	0	0	0	0.00	0.00	0.00
CLOT	0	0	0	0.00	0.00	0.00
DCAP	0	0	0		0.00	0.00
DCOT	0	0	0		0.00	0.00
ECAP	0	0	0		0.00	0.00
ELOT	0	0	0		0.00	0.00
ESOT	0	0	0		0.00	0.00
EUOT	0	0	0		0.00	0.00
WAAP	0	0	0		0.00	0.00
HUOT	0	0	0		0.00	0.00
BMAP	0	0	0		0.00	0.00
LAOT	0	0	0		0.00	0.00
LIOT	0	0	0		0.00	0.00
CYAP	0	0	0		0.00	0.00
SSAP	0	0	0		0.00	0.00

Done Local intranet

mc_worksheet1bb - Microsoft Internet Explorer provided by State of NV-DMV

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Address http://dmvccwebtest/Motorfuel/WorkSheets/mc_worksheet1bb.aspx Go Links

THAP	0	0	0	0.00	0.00
NYOT	0	0	0	0.00	0.00
LKAP	0	0	0	0.00	0.00
PEOT	0	0	0	0.00	0.00
STOT	0	0	0	0.00	0.00
RTAP	0	0	0	0.00	0.00
RSAP	0	0	0	0.00	0.00
WAOT	0	0	0	0.00	0.00
YFAP	0	0	0	0.00	0.00
WPOT	0	0	0	0.00	0.00
JET COUNTY TOTALS	0	0	0	0.00	0.00
AVIATION					
CARSON CITY	0	0	0	0.00	0.00
CHURCHILL	0	0	0	0.00	0.00
CLARK	0	0	0	0.00	0.00
DOUGLAS	0	0	0	0.00	0.00
ELKO	0	0	0	0.00	0.00
ESMERALDA	0	0	0	0.00	0.00
EUREKA	0	0	0	0.00	0.00
HUMBOLDT	0	0	0	0.00	0.00
LANDER	0	0	0	0.00	0.00
LINCOLN	0	0	0	0.00	0.00
LYON	0	0	0	0.00	0.00
MINERAL	0	0	0	0.00	0.00
NYE	0	0	0	0.00	0.00
PERSHING	0	0	0	0.00	0.00
STOREY	0	0	0	0.00	0.00
WASHOE	0	0	0	0.00	0.00
WHITE PINE	0	0	0	0.00	0.00
AVIATION COUNTY TOTALS	0	0	0	0.00	0.00

OK

Done Local intranet

Click the Ok button to access Worksheet 1bc.

Worksheet 1bc – Late Load Reporting is automatically completed based upon the information entered on the Receipts Schedule Type 3 and 4 and cannot be edited. It indicates all prior period imports.

Supplier Name: Account Number: FEIN: Mailing Address: Physical Address: Contact Person: Phone: Report Period:

MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004
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Worksheet 1bc

Fuel Type	<= 90 Days	> 90 Days	Total Imports
GASOLINE	0	56,000	56,000
GASOHOL	0	0	0
JET	0	0	0
AVIATION	0	0	0
CLEAR DIESEL/KERO	0	0	0
DYED DIESEL/KERO	0	0	0
LUBE OIL	0	0	0

OK

Click the Ok button to access Worksheet 1bd.

Worksheet 1bd – Late Load Reporting is automatically completed based upon the information entered on the Disbursements Schedule Type 7 and cannot be edited. It indicates all prior period exports.

mc_worksheet1bd - Microsoft Internet Explorer provided by State of NV-DMV

Address: http://dmvccwebtest/Motorfuel/WorkSheets/mc_worksheet1bd.aspx

Enter Import Data View/Edit Tax Returns Reports Help Logoff

Nevada DMV Nevada Department of Motor Vehicles

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004

Worksheet 1bd

Fuel Type	<= 90 Days	> 90 Days	> 365 Days	Total Exports
GASOLINE	0	0	0	0
GASOHOL	0	0	0	0
CLEAR DIESEL/KERO	0	3,072	0	3,072
DYED DIESEL/KERO	0	6,836	0	6,836
AVIATION	0	0	0	0

OK

Click the Ok button to access Worksheet 1be.

Worksheet 1be – Late Load Reporting is automatically completed based upon the information entered on the Disbursements Schedule Types 6, 8, 9, and 10 and cannot be edited. It indicates all prior period exempt transactions.

Supplier Name: Account Number: FEIN: Mailing Address: Physical Address: Contact Person: Phone: Report Period:

MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004
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Worksheet 1be

Fuel Type	<= 90 Days	> 90 Days	> 365 Days	Total Exports
GASOLINE	0	0	0	0
GASOHOL	0	0	0	0
JET	0	0	0	0
AVIATION	0	0	0	0
CLEAR DIESEL/KERO	0	0	0	0
DYED DIESEL/KERO	0	0	0	0
CNG	0	0	0	0
LPG	0	0	0	0
A55	0	0	0	0

OK

Click the Ok button to access Worksheet 1b.

Worksheet 1b – Late Load Reporting is automatically completed based upon the calculations from Worksheets 1ba through 1be and cannot be edited. The Total Late Load Tax Due amount will carry forward to Line 31 of the Tax Return Screen.

Supplier Information:

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004

Worksheet 1b - Late Load Reporting

Fuel Type	Gasoline/Gasohol	Clear Diesel/Kerosene	Dyed Diesel/Kerosene	CNG	LPG	A55	Jet Fuel	Aviation Fuel	Lube Oil	Summary Column
Number of Gallons (<=90 Days)	0	0	0	0	0	0	0	0	0	0
Number of Gallons (>90 Days)	935,194	0	0	0	0	0	0	0	0	935,194
Number of Gallons (>365 Days)	0	0	0	0	0	0	0	0	0	0
State Tax Due	215,094.62	0.00		0.00	0.00	0.00	0.00	0.00		215,094.62
County Tax Due	93,519.40						0.00	0.00		93,519.40
Index Tax Due	3,121.06									3,121.06
Inspection Fees Due	61.60							0.00	0.00	61.60
Cleanup Fees Due	840.00	0.00	0.00					0.00		840.00
Subtotal	312,636.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	312,636.68
Penalty Due	31,263.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,263.67
Interest Due	93,791.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,791.00
Cleanup Fee Disallowed (NRS 365.420)	0.00	23.04	51.27					0.00		74.31
Credit for Tax Calculated on Tax Return	306,401.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306,401.99
Total Late Load Tax Due	131,289.36	23.04	51.27	0.00	0.00	0.00	0.00	0.00	0.00	131,363.67

Total Late Load Reporting appears on Line 31 of Tax Return

OK

Click the Ok button to return to the Worksheet Menu Screen. If all information has been entered, verified, and is correct the tax return can be transmitted.

13. Tax Return Screen

This screen is used to review the total calculations and verify the ending tax amount due. The Tax Return Summary Screen can be accessed by scrolling down to the Tax Returns section of the menu screen and clicking on the Transmit Fuel Supplier/Dealer Tax Return button or by positioning the cursor on the toolbar Tax Return button to access the dropdown selection and clicking on the View/Transmit Fuel Supplier Tax Returns. Review this screen after all information has been entered.

Motor Fuel Project - Microsoft Internet Explorer provided by State of NV-DMV

File Edit View Favorites Tools Help

Address: http://dmvccwebtest/Motorfuel/Company/mc_tax_return.aspx

Enter Import Data View/Edit Tax Returns Reports Help Logoff

Nevada **DMV** Nevada Department of Motor Vehicles

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004

Fuel Supplier Tax Return

Tax Return must be post-marked by: **12/31/2004**

Line #	Inventory	Gasoline	Gasohol	Clear Diesel/ Kerosene	Dyed Diesel/ Kerosene	CNG	LPG	A-55	Jet Fuel	Aviation Fuel
1	Beginning Inventory (prior month's ending inventory)	0	0	0	0	0	0	0	0	0
2	Receipts (from Receipt Summary lines 6 & 12)	935,194	0	3,072	17,037	0	0	0	0	0
3	Blend Products (from worksheet 5)	0	0	0	0	0	0	0	0	0
4	Ending Physical Inventory	0	0	0	0	0	0	0	0	0
5	Total to be accounted for (Sum of lines 1 through 3 minus line 4)	935,194	0	3,072	17,037	0	0	0	0	0
6	Taxable Gallons Sold (from Disbursement Summary lines 1 & 8)	935,194	0	0	Non-Taxable	0	0	0	0	0
7	Non-Taxable Gallons (from Disbursement Summary lines 7 & 14)	0	0	3,072	6,836	0	0	0	0	0
8	Total Fuel Distributed (sum of lines 6 & 7)	935,194	0	3,072	6,836	0	0	0	0	0
9	Gain/Loss - Attach Explanation (line 8 minus line 5)	0	0	0	-10,201	No Gain/Loss	No Gain/Loss	0	0	0
10	Taxable Gallons Sold (same as line 6)	935,194	0	0	Non-Taxable	0	0	0	Worksheet 3	Worksheet 3
11	Less Tax-Paid Purchases (from Receipt									

Scroll down to see the rest of the screen.

Motor Fuel Project - Microsoft Internet Explorer provided by State of NV-DMV

Address: http://dmvccwebtest/Motorfuel/Company/mc_tax_return.aspx

12	Net Taxable Gallons	935,194	0	0	Non-Taxable	0	0	0	Worksheet 3	Worksheet 3
13	Tax Rate	0.2254	0.2254	0.2646	Non-Taxable	0.2058	0.2156	0.1862	Worksheet 3	Worksheet 3
14	State Tax Collected (Total all columns on line 14 = line 15)	210,792.73	0.00	0.00	Non-Taxable	0.00	0.00	0.00	Worksheet 3	Worksheet 3
Line #		Subtotals		Line #		Subtotals				
15	Subtotal (Total all columns - line 14)	210,792.73		23	Jet Fuel Tax - County (from Worksheet 3)	0.00				
16	County Taxes (from Worksheet 1)	91,649.02		24	Aviation Fuel Tax - County (from Worksheet 4)	0.00				
17	County Index (from Worksheet 1a)	6,269.13		25	Total Tax Due (total lines 20 through 24)	309,087.37				
18	Jet Fuel Tax - State (from Worksheet 3)	0.00		26	Credit/balance due (must attach credit/debit memo)					
19	Aviation Fuel Tax - State (from Worksheet 4)	0.00		27	Penalty					
20	Subtotal (Total lines 15 through 19)	308,710.88		28	Interest					
21	Inspection Fees (from Worksheet 2)	30.80		29	Late Load Reporting (from Worksheet 1b)					
22	Cleanup Fees (from Worksheet 2)	345.69		30	Total Due	309,087.37				

Under penalties of perjury, I declare that, I have examined this return, and accompanying schedules and worksheets, and to the best of my knowledge and belief, they are true, correct and complete.

Preparer's Signature _____ Date _____

Printed Name/Title _____ Phone and Fax Numbers _____

For Office Use Only

Amount Received		Postmark Date	
Check Number		Timely Received Yes = 1, No = 2	# of Months Late
Deposit Date		Initials	

Local intranet

If all the information is correct click the Transmit button to access the Payment Screen. If the information is incorrect the load information must be reviewed and corrected to recalculate the tax return. Please see Section 6 and 9 to search for the load information.

Note: This screen cannot be edited.

14. Payment Screen

This screen is used to record the payment of any tax amount due. The Payment Screen can be accessed by clicking the Transmit button after verifying the tax return information or positioning the cursor on the toolbar Tax Return button to access the dropdown selection and clicking on the Tax Return Payment.

In the future, the supplier will be able to make their payment through the Payment Screen by means of an Automated Clearinghouse (ACH). At this time, payment can only be made by credit card or by the mailing of a physical check. The physical check must be postmarked on or before the due date to avoid penalty, interest, and the loss of the two percent collection allowance. See Chapter 2, Section 3. If mail is metered by the taxpayer and is different from the US or Canadian Postal Services' postmark, the official postmark will be the one accepted.

Supplier Name:	Account Number:	FEIN:	Mailing Address:	Physical Address:	Contact Person:	Phone:	Report Period:
MOTOR FUEL TEST ACCOUNT	MCSU00026848	881234567	555 WRIGHT WAY CARSON CITY, NV 89711	555 WRIGHT WAY CARSON CITY, NV 89711		Wk: 7756844711 Fax:	11/2004

Motor Fuel Tax Return Payment

Select Payment Type: Payment Amount Due:

Click on the payment type from the dropdown. Based upon the option chosen, additional fields will be activated to record the check number, credit card information, or ACH information. The Payment Amount Due will auto-fill from the tax return and cannot be changed. Click the Submit button to record the payment information. When completed the window can be closed or exit the application by positioning the cursor over the toolbar Logoff button and click the Signoff.

Chapter 4 – Alternate Filing Options

If a supplier is unable to access the Internet for electronic filing, the supplier may continue to submit a physical paper return or the supplier may submit a text file or spreadsheet on a disk or CD to be loaded into the application by the Motor Carrier Division, Fuel Industry Team, Tax Examiners. Please see Chapter 3, Section 11 for information regarding the text file or spreadsheet. The tax return, disk, or CD and payment, if applicable, must be postmarked on or before the due date. See Chapter 2, Section 3. If mail is metered by the taxpayer and is different from the US or Canadian Postal Services' postmark, the official postmark will be the one accepted.

Licensed transporters and exporters must continue to file a physical paper report at this time. The report must be postmarked on or before the due date. See Chapter 2, Section 2.

1. Supplier Tax Return Instructions

Completing the Schedule of Receipts

The Schedules of Receipts provide detail in support of the information reported on the Receipt Summary. Each receipt of product must be listed on a separate line. You must use the fuel type and terminal codes from the matrix and report all imported or refined loads of heating oil. Use additional pages if needed. You may copy these forms as needed or attach a computerized spreadsheet, as long as all the required fields are represented on the spreadsheet in the same format.

GENERAL INSTRUCTIONS

Fill out one Schedule of Receipts for each fuel/product type. On the top of each form put your Business Name, Account Number, FEIN, Fuel Type Code (from matrix), Month/Year of Tax Return period, and Schedule Type. In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. Return all completed Schedules of Receipts with your tax return and make a copy for your records.

Schedule Type 1: Product that was received from a licensed Nevada Fuel Supplier and you paid the Nevada fuel tax. Transfer total of each fuel/product type to the applicable type on the Receipt Summary, line 1 or 7. NRS 365.324 and 366.207.3 prohibits a licensed supplier from buying and selling tax paid product from and to another licensed supplier

Schedule Type 2: Product that was received in Nevada from a licensed Nevada Fuel Supplier or Dealer and you did not pay the Nevada fuel tax. Transfer total of each fuel/product type to the applicable type on the Receipt Summary, line 2 or 8.

Schedule Type 2A: Product that was generated and added to your inventory at an In-State refinery and you did not pay the Nevada fuel tax. Transfer total of each fuel/product type to the applicable type on the Receipt Summary, line 3 or 9.

Schedule Type 3: Product imported from another state that was delivered directly to a customer. Nevada fuel tax was not paid. Transfer total of each fuel/product type to the applicable type on the Receipt Summary, line 4 or 10.

Schedule Type 4: Product imported from another state that was put into tax-free storage. Nevada fuel tax was not paid. Transfer total of each fuel/product type to the applicable type on the Receipt Summary, line 5 or 11.

SPECIFIC INSTRUCTIONS

Transporter Name: Enter the name of the company delivering the product. To be valid, the transporter must be licensed in Nevada. This includes pipeline, rail car, truck or any other mode of transportation.

Transporter FEIN: Enter the Federal Employer Identification Number of the company delivering the product.

Mode: J = Truck PL = Pipeline R = Rail
 ST = Stationary Transfer BA = Book Adjustment

Point of Origin/Destination: Enter the city and state location the product was transported from/to. When received into or from a terminal, use the IRS Terminal Code Number.

Received from: Enter the name of the licensed Nevada Fuel Supplier from which you purchased the product.

Seller's FEIN: Enter the Federal Employer Identification Number of the company from which you purchased the product.

Date Received: Enter the date the product changed title. For pipeline receipts, enter the date the fuel was actually delivered to the Nevada pipeline terminal not the invoice date.

Manifest Number: Enter the identifying number from the BOL or Manifest issued at the terminal when the product was removed over the rack. In the case of pipeline movements, use the pipeline ticket number.

Net Gallons: Enter the net gallons recorded on the manifest. For pipeline shipments, report the actual gallons received and added to your inventory.

Gross Gallons: Enter the gross gallons recorded on the manifest.

Billed Gallons: Enter the billed gallons recorded on the manifest. This must match either the net or gross gallons.

Enter the grand total for Net, Gross, and Billed Gallons in the space provided at the bottom of the schedule. Carry the Billed Gallons total forward to the Receipt Summary line as indicated in the description of schedules above.

ADDITIONAL INSTRUCTIONS

Stationary Transfers (mode "ST"): Use Schedule 6 to disburse product from inventory. Leave transporter name and FEIN fields blank.

Book Adjustments (mode "BA"): Leave transporter name and FEIN fields blank.

1. Receipt the product(s) to your inventory "as received".
2. Disburse the amount blended for the month using the same product types as received and the "BA" mode.
3. Receipt the amount blended for the month using the new product type and the "BA" mode.
4. Disburse the new product normally.

Example: You receive bulk shipments of gasoline and alcohol, but blend part of the shipments together and disburse as Gasohol.

1. Receipt bulk import of fuel types "065" and "123" on appropriate schedules as you normally would.
2. Disburse on Schedule 6 as XXX gallons fuel type "065", and XXX gallons fuel type "123" using the "BA" transport mode.
3. Receipt on Schedule 2 using two separate lines as XXX gallons fuel type "124" that corresponds to the number of gallons of fuel type "065", and XXX gallons fuel type "124" that corresponds to the number of gallons of fuel type "123" using the "BA" transport mode.
4. Disburse on appropriate schedule (5 – 10) as you normally would and use the appropriate mode.

Completing the Receipt Summary

The Receipt Summary summarizes the individual Schedules of Receipts. Fuel received is separated into specific categories before being totaled and entered on the tax return. You may copy this form as needed or attach a computerized spreadsheet, as long as all the required fields are represented on the spreadsheet.

SPECIFIC INSTRUCTIONS

In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. Return all completed Schedules of Receipts in proper order with your Receipt Summary and make a copy for your records.

Lines 1 & 7 Tax paid: Product is received from a licensed Nevada Fuel Supplier. Tax is paid at the time of purchase. Pursuant to NRS 365.324(3), "A supplier shall not collect the tax on motor fuel sold to another supplier or exporter." And pursuant to NRS 366.207(3), "A special fuel supplier shall not collect the tax on special fuel sold to another special fuel supplier, exporter, or dealer." Occasionally, due to the nature of the fuel industry, a new supplier may have purchased fuel with the tax paid at the time of purchase. These receipts are recorded here and the mode of transportation is typically "J" truck. Gallons listed originate from supporting Schedule of Receipts, Schedule Type 1.

Lines 2 & 8 Tax unpaid: Product is received from a licensed Nevada Fuel Supplier. Tax is not paid at the time of purchase. The mode of transportation is typically "J" truck. Gallons listed originate from supporting Schedule of Receipts, Schedule Type 2.

Lines 3 & 9 In-State refinery production: Product is generated at an in-state refinery. Tax is not paid at the time of purchase. The mode of transportation is blank. Gallons listed originate from supporting Schedule of Receipts, Schedule Type 2A.

Lines 4 & 10 From another state directly to customer (Imported): Product is imported by your company directly to your customer. Fuel changed title out-of-state and your company is the Importer. The mode of transportation is typically "J" truck. Gallons listed originate from supporting Schedule of Receipts, Schedule Type 3.

Lines 5 & 11 From another state into tax-free storage (Imported): Product is imported by your company and stored. Fuel changed title out-of-state and your

company is the Importer. The mode of transportation is typically "PL" pipeline or "R" rail. Gallons listed originate from supporting Schedule of Receipts, Schedule Type 4.

Lines 6 & 12 Total: Total lines 1 - 5 & 7 - 11 for Gasoline, Gasohol, Clear Diesel/Kerosene, Dyed Diesel/Kerosene, CNG, LPG, A-55, Jet Fuel, and Aviation Fuel. Total lines 9 - 11 for the Heating Oil column.

Transfer the amounts from lines 6 and 12 for each fuel type to the Fuel Supplier Tax Return, Line 2, *Receipts*.

Transfer the total heating oil gallons to Worksheet 2 & 5.

Completing the Schedule of Disbursements

The Schedules of Disbursements provide detail in support of the information reported on the Disbursement Summary. Each disbursement of product must be listed on a separate line. You must use the fuel type and terminal codes from the matrix and report all exported loads of heating oil. Use additional pages if needed. You may copy these forms as needed or attach a computerized spreadsheet, as long as all the required fields are represented on the spreadsheet in the same format.

GENERAL INSTRUCTIONS

Fill out one Schedule of Disbursements for each fuel/product type. On the top of each form put your Business Name, Account Number, FEIN, Fuel Type Code (from matrix), Month/Year of Tax Return period, and Schedule Type. In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. Return all completed Schedules of Disbursements with your tax return and keep a copy for your records.

Schedule Type 5: Product that was delivered in Nevada and Nevada fuel tax was collected. Transfer total of each fuel/product type to the applicable type on the Disbursement Summary, line 1 or 8.

Schedule Type 6: Product that was delivered in Nevada to a licensed Nevada Fuel Supplier and Nevada fuel tax was not collected. Transfer total of each fuel/product type to the applicable type on the Disbursement Summary, line 2 or 9.

Schedule Type 7: Product exported to another state by your company and Nevada fuel tax was not collected. For each state and each product type, prepare a separate Schedule of Disbursements. Transfer total of each fuel/product type to

the applicable type on the Disbursement Summary, line 3 or 10.

Schedule Type 8: Product delivered to a U.S. Governmental Entity and Nevada fuel tax was not collected. Note: All Special Fuels disbursed to governmental entities are exempt from the tax. The only allowable tax exemption for Gasoline, Gasohol, Jet Fuel, and Aviation Fuel disbursed is to US Armed Forces or Active Duty National Guard. Transfer total of each fuel/product type to the applicable type on the Disbursement Summary, line 4 or 11.

Schedule Type 9: Product delivered to Nevada State/Local Government and Nevada fuel tax was not collected. Note: All Special Fuels disbursed to governmental entities are exempt from the tax. The county option tax portion for Jet Fuel and Aviation Fuel is the only tax exempted for Nevada State/Local Governments. Transfer total of each fuel/product type to the applicable type on the Disbursement Summary, line 5 or 12.

Schedule Type 10: Product that was delivered in Nevada and Nevada fuel tax was not collected, and is not addressed by supporting Schedules 5 - 9. Transfer total of each fuel/product type to the applicable type on the Disbursement Summary, line 6 or 13.

SPECIFIC INSTRUCTIONS

Transporter Name: Enter the name of the company delivering the product. To be valid, the transporter must be licensed in Nevada. This includes pipeline, rail car, truck or any other mode of transportation.

Transporter FEIN: Enter the Federal Employer Identification Number of the company delivering the product.

Mode: J = Truck PL = Pipeline R = Rail
 ST = Stationary Transfer BA = Book Adjustment

Point of Origin/Destination: Enter the city and state location the product was transported from/to.

Location Code: Enter the location code from the matrix where the product was delivered if within the State of Nevada.

Terminal Code: Enter the IRS Terminal Code Number for the terminal from where the fuel was disbursed.

Sold To: Enter the name of the company to which you delivered the product.

Purchaser's FEIN: Enter the Federal Employer Identification Number of the company to which you delivered the product.

Date Sold: Enter the date the product changed title. (Date the product was actually disbursed, not the invoice date.)

Manifest Number: Enter the identifying number from the BOL or Manifest issued at the terminal when the product was removed over the rack. In the case of pipeline movements, use the pipeline ticket number.

Net Gallons: Enter the net gallons recorded on the manifest.

Gross Gallons: Enter the gross gallons recorded on the manifest.

Billed Gallons: Enter the billed gallons recorded on the manifest. This should match either the net or gross gallons.

Enter the grand total for Net, Gross, and Billed Gallons in the space provided at the bottom of the schedule. Carry the Billed Gallons total forward to the Disbursement Summary line as indicated in the description of schedules above.

ADDITIONAL INSTRUCTIONS

Stationary Transfers (mode "ST"): Use Schedule 6 to disburse product from inventory. Leave transporter name and FEIN fields blank.

Book Adjustments (mode "BA"): Leave transporter name and FEIN fields blank.

1. Receipt the product(s) to your inventory "as received".
2. Disburse the amount blended for the month using the same product types as received and the "BA" mode.
3. Receipt the amount blended for the month using the new product type and the "BA" mode.
4. Disburse the new product normally.

Example: You receive bulk shipments of gasoline and alcohol, but blend part of the shipments together and disburse as Gasohol.

1. Receipt bulk import of fuel types "065" and "123" on appropriate schedules as you normally would.

2. Disburse on Schedule 6 as XXX gallons fuel type "065", and XXX gallons fuel type "123" using the "BA" transport mode.
3. Receipt on Schedule 2 using two separate lines as XXX gallons fuel type "124" that corresponds to the number of gallons of fuel type "065", and XXX gallons fuel type "124" that corresponds to the number of gallons of fuel type "123" using the "BA" transport mode.
4. Disburse on appropriate schedule (5 – 10) as you normally would using the appropriate mode.

Completing the Disbursement Summary

The Disbursement Summary summarizes the individual Schedules of Disbursements. Fuel disbursed is separated into specific categories before being totaled and entered on the tax return. You may copy this form as needed or attach a computerized spreadsheet, as long as all the required fields in the proper order are represented on the spreadsheet in the same format. Areas on the Disbursement Summary that are blocked out are not applicable to the fuel type indicated.

SPECIFIC INSTRUCTIONS

In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. Return all completed Schedules of Disbursements with your tax return and make a copy for your records.

Lines 1 & 8 Tax collected: Product is disbursed in a taxable manner. Tax is collected at the time of sale. Pursuant to NRS 365.324(3), "A supplier shall not collect the tax on motor fuel sold to another supplier or exporter." And pursuant to NRS 366.207(3), "A special fuel supplier shall not collect the tax on special fuel sold to another special fuel supplier, exporter, or dealer." Gallons listed originate from supporting Schedule of Disbursements, Schedule Type 5.

Lines 2 & 9 Tax not collected: Product is disbursed in a non-taxable manner. Tax is not collected at the time of sale. Gallons listed originate from supporting Schedule of Disbursements, Schedule Type 6.

Lines 3 & 10 Exported: Product is disbursed to a purchaser not in Nevada; your company must possess title of the fuel at the time of export to claim export credit. If title transferred in Nevada, and sale was made to a Licensed Nevada supplier, record transaction on schedule 6, otherwise report on schedule 5 and remit the appropriate taxes to the Department. Gallons

listed originate from supporting Schedule of Disbursements, Schedule Type 7.

Lines 4 & 11 U.S. Government: Product is disbursed to a US Governmental Entity. Note: All Special Fuels disbursed to a US Governmental Entity are exempt from the tax. The only allowable tax exemption for Gasoline, Gasohol, Jet Fuel, and Aviation Fuel is when those fuels are disbursed to US Armed Forces or Active Duty National Guard. Gallons originate from supporting Schedule of Disbursements, Schedule Type 8.

Lines 5 & 12 State/Local Government: Product is disbursed to State/Local Governments Note: All Special Fuels disbursed to State/Local Governments are exempt from the tax. The county option tax portion for Jet Fuel and Aviation Fuel is the only tax exempted for Nevada State/Local Governments. Gallons originate from supporting Schedule of Disbursements, Schedule Type 9.

Lines 6 & 13 Other Tax Exempt Entities: Product disbursed is tax exempt and not addressed by Disbursement Summary lines 2 thru 5 and 9 thru 12. For example, clear diesel to which dye has been added, or leaded racing fuel, is disbursed to a customer where the transaction would be reported on schedule 5 if the fuel were not exempt from the tax. Gallons originate from supporting Schedule of Disbursements, Schedule Type 10.

Enter the sum of lines 2 thru 6 on line 7, Total Tax Exempt Distributions.

Enter the sum of lines 9 thru 13 on line 14, Total Tax Exempt Distributions.

Transfer the amounts from lines 7 and 14, Total Tax Exempt Distributions to the Fuel Supplier Tax Return, line 7, *Non-Taxable Gallons Sold*.

Transfer total gallons of exported Heating Oil to Worksheet 2.

WORKSHEETS 1 - 5 INSTRUCTIONS

The supporting Worksheets provide detail in support of the information reported on the tax return. You may copy these forms as needed. For the Fuel Supplier/Dealer Tax Return to be considered complete, your return must include all applicable worksheets.

SPECIFIC INSTRUCTIONS

On the top of each Worksheet form, put your Business Name, Supplier Number, and Month/Year of the Tax Return period. In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. Return all completed Worksheets with your tax return and make a copy for your records.

Worksheet 1 – County Tax, represents the calculation of the county option tax and the 1-cent mandatory county tax on Gasoline and Gasohol, pursuant to NRS 373.030 and NRS 365.192, respectively.

1. Enter the total gallons disbursed for Gasoline and Gasohol on the applicable county line.
2. To calculate Total Gallons, add together Gasoline and Gasohol gallons disbursed.
3. Multiply the Total Gallons by the County Net Tax rate indicated on the applicable line, and enter the sum on the “Net 4 - 9 cent” column.
4. Multiply the Total Gallons by the Net 1-cent additional tax rate, and enter the sum on the Net 1-cent column.
5. Total all individual Columns.
6. Add the total of the Net 4 – 9 cent tax to the total of the Net 1-cent tax and enter the sum on the Total Net County Taxes line.
7. Transfer the Total Net County Taxes to the Fuel Supplier/Dealer Tax Return, line 16.

Worksheet 1a – Indexed Taxes, represents the calculation of the county option indexed tax on Gasoline and Gasohol, pursuant to NRS 373.065.

1. Enter the total gallons from Worksheet 1 for applicable county.
2. Multiply the Total Gallons by the CPI Combined Net Increase indicated on the applicable line, and enter the sum on the Total CPI Tax Due column.
3. Summarize the Total CPI Tax Due column.
4. Transfer the Total CPI Tax Due to the Fuel Supplier/Dealer Tax Return, line 17.

Worksheet 2 – Petroleum Products Fees, represents the calculation of the Petroleum Products Inspection Fee and Cleanup Fee, pursuant to NRS 590.120 and NRS 590.840, respectively.

Inspection Fee

1. Enter the total gallons of Gasoline, Gasohol, Aviation Fuel, and Lubricating Oil refined in or imported to Nevada.
2. To calculate the inspection fee due, multiply the Total Gallons by \$.00055.
3. Transfer the Total Inspection Fee Due to the Fuel Supplier/Dealer Tax Return, line 22.

Cleanup Fee

1. Enter the total gallons of Gasoline, Gasohol, Aviation Fuel, Diesel Fuel, and Heating Oil refined in or imported to Nevada and the total gallons of Blending Products from Worksheet 5, Total Gallons Blended.

2. To calculate the Net Gallons, subtract the total gallons of each product that was exported. Negative net gallons are to be entered as a negative figure.
3. Total the columns.
4. To calculate the Cleanup Fees Due, multiply the total Net Gallons by \$.0075.
5. Transfer the Total Cleanup Fees Due to the Fuel Supplier/Dealer Tax Return, line 23.

Worksheet 3 – Jet Fuel Tax, represents the gallons disbursed to each airport or location by county and the calculation of the state and county option tax on jet fuel, pursuant to NRS 365.170 and NRS 365.203, respectively. This worksheet assures the correct distribution of taxes collected.

1. List all the gallons of Jet Fuel disbursed by county and airport/location.
2. Calculate the state tax by multiplying the total gallons for each location by the net state tax rate.
3. Calculate the county option tax by entering the gallons disbursed in the applicable county and multiplying by the county option tax rate.
4. Total all individual columns.
5. Transfer the Total State Jet Fuel Tax to the Fuel Supplier/Dealer Tax Return, line 18.
6. Transfer the Total County Option Jet Fuel Tax to the Fuel Supplier/Dealer Tax Return, line 19.

Worksheet 4 – Aviation Fuel Taxes, represents the calculation of the state and county option tax on Aviation fuel, pursuant to NRS 365.170 and NRS 365.203, respectively.

1. Enter the total gallons of Aviation Fuel disbursed to each county on the applicable line.
2. To calculate the amount due by county, multiply the total gallons for each county by the net state tax rate.
3. Calculate the county option tax by entering the gallons disbursed in the applicable county and multiplying by the county option tax rate.
4. Total all individual columns.
5. Transfer the Total State Aviation Tax to the Fuel Supplier/Dealer Tax Return, line 20.
6. Transfer the Total County Option Aviation Tax to the Fuel Supplier/Dealer Tax Return, line 21.

Worksheet 5 – Other Inventories, represents the calculation of Inventories not represented on the Fuel Supplier Tax Return.

1. For each fuel type, enter the Ending Physical Inventory.
2. For each blended product, enter the total gallons of Beginning Inventory.
3. For each blended product, enter the total gallons Received (Receipts).

4. For each blended product, enter the Ending Physical Inventory.
 5. Add Beginning Inventory and Receipts, then Subtract Ending Physical Inventory. Enter the sum in the column, Total Gallons (to be Accounted For.)
 6. For each blended product, enter the total gallons Sold.
 7. For each blended product, calculate the Difference by subtracting the Total Gallons Sold Ex-tax from the Total Gallons.
 8. Enter the number of gallons of Lube and Heating Oil imported.
 9. For each blended product, enter the total gallons used to blend with another product. Example: enter total gallons of alcohol that was blended with gasoline to make gasohol.
 10. Sum the Gallons Blended per fuel type. Enter the sum of the column on the Fuel Supplier Tax Return line 3.
 11. Sum the Total Gallons Blended across. Enter the sum of the column on Worksheet 2.
 12. Add Gallons Sold Ex-tax and Gallons Blended and sum the column. Subtract Total Distributed from Total Gallons (to be accounted for) and sum the column. You must attach an explanation for any gain or loss.
2. Exporter Report Instructions

Each receipt of product must be listed on a separate line. You must use the fuel type and terminal codes from the matrix. Use additional pages if needed. You may copy these forms as needed or attach a computerized spreadsheet, as long as all the required fields are represented on the spreadsheet.

GENERAL INSTRUCTIONS

Fill out one Schedule of Receipts for each fuel/product type. On the top of each form put your Business Name, Account Number, FEIN, Fuel Type Code (from matrix), and Month/Year of Tax Return period. In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. Return all completed Schedules of Receipts with your tax return and make a copy for your records.

Schedule Type 2: Product that was received from a licensed Nevada Fuel Supplier or Dealer and you did not pay the Nevada fuel tax. Transfer total of each fuel/product type to the applicable line on the Fuel Exporter Report.

SPECIFIC INSTRUCTIONS

Column (1) Transporter Name: Enter the name of the company delivering the product. To be valid, the transporter must be registered in Nevada. This includes pipeline, rail car, truck or any other mode of transportation.

Column (2) Transporter FEIN: Enter the Federal Employer Identification Number of the company delivering the product.

Column (3) Mode: J = Truck PL = Pipeline R = Rail
 ST = Stationary Transfer BA = Book Adjustment

Column (4) Point of Origin/Destination: Enter the city and state location the product was transported from/to. When received into or from a terminal, use the IRS Terminal Code Number.

Column (5) Received from: Enter the name of the licensed Nevada Fuel Supplier from which you purchased the product.

Column (6) Seller's FEIN: Enter the Federal Employer Identification Number of the company from which you purchased the product.

Column (7) Date Received: Enter the date the product changed title. For pipeline receipts, enter the date the fuel was actually delivered to the Nevada pipeline terminal not the invoice date.

Column (8) Manifest Number: Enter the identifying number from the BOL or Manifest issued at the terminal when the product was removed over the rack. In the case of pipeline movements, use the pipeline ticket number.

Column (9) Net Gallons: Enter the net gallons recorded on the manifest. For pipeline shipments, report the actual gallons received and added to your inventory.

Column (10) Gross Gallons: Enter the gross gallons recorded on the manifest.

Column (11) Billed Gallons: Enter the billed gallons recorded on the manifest. This should match either the net or gross gallons.

Enter the grand total for columns 9, 10 and 11 in the space provided at the bottom of the schedule. Carry the billed gallons total from column 11 forward to the appropriate line on the Fuel Exporter Report.

3. Transporter Report Instructions

GENERAL INSTRUCTIONS

Schedule A provides a detail of each delivery included on the Transporter's Report. Prior to recording the information requested in columns (1) through (10), you should organize your records as follows:

Schedule 1A: Total all deliveries of fuel from in state locations to outside the state (exports). Complete one for each fuel product type and each state.

Schedule 2A: Total all deliveries of fuel from out-of-state locations to a location inside the state (imports). Complete one for each fuel product type and each state.

Schedule 3A: Total all deliveries of fuel between points in the state (intrastate). Complete one for each fuel product type.

SPECIFIC INSTRUCTIONS

Column (1) Person Hiring the Carrier - Enter the name of the company that hired you.

Column (2) Person Hiring the Carrier - Enter the FEIN of the company that hired you.

Column (3) Seller - Enter the name of the company from whose account the fuel was withdrawn.

Column (4) Seller - Enter the FEIN of the company from whose account the fuel was withdrawn.

Column (5) Mode of Transport - Enter one of the following:
J=Truck R=Rail PL=Pipeline

Column (6) Origin - Enter the city and state or country shown on the delivery document (bill of lading, manifest or other loading document issued by the terminal operator) where the special fuel was loaded for each delivery. If the fuel was loaded at a terminal, enter the uniform terminal code assigned to such terminal.

Column (7) Delivered To - Enter the name of the final delivery point.

Column (8) Delivered To - Enter the address of the final delivery point. If delivered to a terminal, enter the terminal code for that terminal.

Column (9) Delivered To - Enter the FEIN of the final delivery point.

Column (10) Date Delivered - Enter the date the special fuel was delivered for each delivery (MM-DD-YY).

Column (11) Document Number - Enter the identifying number from the document issued at the terminal when product was removed from

the rack. In the case of pipeline or barge movements, enter the pipeline or barge ticket number.

Column (12) Gallons - Enter the number of gross gallons delivered for each delivery.

Column (13) Gallons - Enter the number of net gallons delivered for each delivery.

Enter the grand total for columns 12 & 13 in the space provided at the bottom of the schedule. Carry the Net Gallons from column 13 forward to the appropriate line on the Transporter Report.

Appendix A – Product Codes

The department has adopted the FTA Motor Fuel Tax Section Uniformity Committee code system for use on the forms.

<u>Product</u>	<u>Code</u>
Alcohol	123
Ethanol	241
Methanol	243
Aviation Gasoline	125
Blending Components	122
Additive Miscellaneous	090
Benzene	246
Butane, including Butane/Propane mix	055
Butylene	198
ETBE	249
Ethane	052
Ethylene	196
Isobutane	058
MTBE	093
Methane	265
Naphthas	126
Pentanes, including isopentane	059
Propylene	075
Raffinates	223
TAME	121
Toluene	199
Transmix	100
Waste Oil	091
Xylene	076
Compressed Natural Gas	224
Diesel Fuel – dyed added	228
High Sulphur Diesel – dyed added	226
Low Sulphur Diesel – dyed added	227
No 1 Diesel – dyed added	231
Diesel Fuel #4 – dyed	153
A-55 – dyed	554 * Proposed
Bio-Diesel – dyed	527 * Proposed
Diesel Fuel – undyed	160
Low Sulphur Diesel #1 – undyed	161
Low Sulphur diesel #2 – undyed	167

No 1 Fuel Oil – undyed	150
Diesel Fuel #4 – undyed	154
#1 High Sulphur Diesel – Undyed	282
#2 High Sulphur Diesel – Undyed	283
A-55 – undyed	555 * Proposed
Bio-Diesel – undyed	561 * Proposed
Gasoline	065
Gasoline MTBE	071
Gasohol	124
Gasohol 10%	139
Gasohol 7.7%	141
Gasohol 5.7%	140
E75	078
E85	079
Heating Oil	152
Jet Fuel	130
Kerosene – undyed	142
Low Sulphur Kerosene – undyed	145
High Sulphur Kerosene – undyed	147
Kerosene – dye added	072
Low Sulphur Kerosene – dye added	073
High Sulphur Kerosene – dyed added	074
Liquid Natural Gas	225
Lube Oil	575 * Proposed
Marine Diesel Oil	279
Mineral Oils	281
Propane	054
Residual Fuel Oil	175
Excluded Liquid (mineral oil)	077
Undefined (other) products	092

Appendix B – Location Code Matrix

County and Airport Location Codes

Use with Disbursement Schedule 5 transactions – Gasoline, Gasohol, and Aviation Fuels Only

County	Code	County	Code
Carson City	CC	Lincoln	LI
Churchill	CH	Lyon	LY
Clark	CL	Mineral	MI
Douglas	DO	Nye	NY
Elko	EL	Pershing	PE
Esmeralda	ES	Storey	ST
Eureka	EU	Washoe	WA
Humboldt	HU	White Pine	WP
Lander	LA		

Use with Disbursement Schedule 5 transactions – Jet Fuel Only

Airport	Code	Airport	Code
Carson City AP	CCAP	Lincoln Other	LIOT
Carson City Other	CCOT	City of Yerington AP	CYAP
Fallon AP	FNAP	Silver Springs AP	SSAP
Churchill Other	CHOT	Lyon Other	LYOT
Boulder City AP	BCAP	Hawthorne AP	HEAP
City of Mesquite AP	CMAP	Mineral Other	MIOT
Henderson AP	HNAP	Pahrump AP	PPAP
Las Vegas Metro	VMAP	Tonopah AP	THAP
McCarran Intl AP	MCAP	Nye Other	NYOT
No Las Vegas AP	NLAP	Lovelock AP	LKAP
Clark Other	CLOT	Pershing Other	PEOT
Douglas County AP	DCAP	Storey Other	STOT
Douglas Other	DCOT	Reno Tahoe Intl AP	RTAP
Elko City AP	ECAP	Reno Stead AP	RSAP
Elko Other	ELOT	Washoe Other	WAOT
Esmeralda Other	ESOT	Yelland Field AP	YFAP
Eureka Other	EUOT	White Pine Other	WPOT
Winnemucca AP	WAAP		
Humboldt Other	HUOT		
Battle Mountain AP	BMAP		
Lander Other	LAOT		

Appendix C – Terminal Codes

	Reno Fuel Facility			
T-86-NV-4352	Corporation	355 S. Rock Blvd.	Reno	NV 89502
T-86-NV-4355	Swissport Fueling	575 Kittyhawk Way	Las Vegas	NV 89111
		6005 Las Vegas Blvd.		
T-86-NV-4356	Signature Flight Support	So.	Las Vegas	NV 89119
T-88-NV-4350	Calnev Pipe Line Company	5049 N Sloan	Las Vegas	NV 89115
T-88-NV-4353	SFPP, LP	301 Nugget Avenue	Sparks	NV 89431
T-88-NV-4354	Shore Terminals LLC	525 Nugget Avenue	Sparks	NV 89431
T-88-NV-4358	Berry-Hinckley Terminal, Inc.	275 Nugget Ave	Sparks	NV 89431
T-88-NV-4359	Rebel Oil Co. - Las Vegas	5054 N Sloane Lane	Las Vegas	NV 89115
T-88-NV-4360	Berry-Hinckley Terminal, Inc.	147 S Stanford Way	Sparks	NV 89431
T-88-NV-4361	Equilon Enterprises, LLC	315 Nugget Ave.	Sparks	NV 89431