

Instructions for Special Fuel Supplier/Low-Energy Fuel Retailer Schedule of Receipts

General Information

Receipt Schedules are required to provide detail in support of receipts required to be reported on the Special Fuel Supplier and Low-Energy Fuel Retailer portions of the tax return. Schedules may be reproduced. Detail for each receipt is required. Sub-totals of gallons by product and vendor are requested.

List the Company Name, Registration Number (from your Supplier/Retailer Tax Return), FEIN, Schedule Type (1, 2, 3 or 4), the Product Code, and the Month/Year on each Schedule. Use separate Schedules for each product type. **Circle or clearly indicate the product type and blend percentage (example: B20) that pertains to items on the Schedule.**

Ethanol or Methanol should be reported as a receipt on the Gas Distributor return in the month it is blended with gasoline. Contact Maine Revenue Service for guidance on which low-energy fuels are required to be reported on the Low-Energy part of the tax return.

List receipts on separate schedules based on the following categories:

Schedule Description

- | | |
|---|--|
| 1 | Gallons received on which you have paid Maine excise tax. |
| 2 | Gallons received in Maine excise tax free. |
| 3 | Gallons imported into Maine tax exempt from another jurisdiction and delivered directly to your customer(s). |
| 4 | Gallons imported into Maine tax exempt from another jurisdiction and placed in your bulk storage. |

Column Instructions

- | | |
|----------|---|
| Column 1 | List the Carrier Name if known. If schedules are filled in by hand, use a straight line as a ditto mark if the carrier name is repeated. If you transport your own product enter "self". |
| Column 2 | List the Carrier FEIN if known. |
| Column 3 | List the mode of transportation using the following codes: J = Trucks, R = Railroad, B = Barge, PL = Pipeline, S = Ship (or barge), BA = Book Adjustment, ST = Stock Transfer. |
| Column 4 | List the product Origin and Destination. At a minimum list the State or Province abbreviation. More precise detail like a terminal or city name is allowable. |
| Column 5 | List the vendor name (Acquired From). Make sure the vendor name is the name listed on the billing invoice and not the terminal name. |
| Column 6 | List the vendor FEIN if known. |
| Column 7 | Enter the date product was received (delivery date). Do not use the invoice date or the date paid. |
| Column 8 | If the Bill of Lading (BOL) number for the receipt is known, use the BOL number. If you do not have a BOL #, use the invoice number. |
| Column 9 | List gallons received in gross gallons (not adjusted for temperature). |

If Schedules are sub-totaled, clearly indicate that the amount is a sub-total. Provide a Grand Total at the end of each Schedule. Record the Grand Total in whole gallons on the appropriate Receipts line of the Special Fuel Supplier Tax Return.