

Form MF-D

Motor Vehicle Fuels Tax Schedule of Disbursements

Name of Licensed Distributor	CT Tax Registration Number	Federal Employer ID Number (FEIN)	Schedule Type	Product Code	Month
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Types of Schedule

- 5 Taxable sales to licensed distributor
- 6 Nontaxable sales and transfers to licensed distributors
- 7 Sales and transfers out of Connecticut and sales in Connecticut for immediate export
- 8 Gallons sold to U.S. Government, tax-exempt
- 9 Gallons delivered to state and local government tax-exempt
- 10 Nontaxable sales to farmers, or other exempt purchases, and nontaxable use
- 13 Dealer sales to governmental entities

Product Codes

- | | |
|---------------------|----------------------------------|
| 054 Propane | 150 #1 fuel oil |
| 065 Gasoline | 152 Heating oil |
| 072 Dyed kerosene | 160 Undyed diesel |
| 092 Other | 224 Compressed natural gas (CNG) |
| 125 Aviation gas | 225 Liquid natural gas (LNG) |
| 130 Jet fuel | 228 Dyed diesel |
| 139 Gasohol 10% | 241 Ethanol |
| 142 Undyed kerosene | 284 Biodiesel, undyed |

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Sold To	(6) Purchaser FEIN	(7) Date Sold	(8) Document Number	(9) Billed Whole Gallons
			Origin	Destination					
Total									

Schedule Instructions

A separate distribution schedule, **Form MF-D**, must be completed for each product code and attached to the appropriate tax return.

Complete a separate form for each schedule required. Prepare in duplicate and retain a copy for your file.

- Schedule 5 Report taxable sales to licensed distributors only.
- Schedule 6 Report nontaxable sales to licensed distributors.
- Schedule 7 Report gallons exported to another state. You must complete a separate schedule for each state.
- Schedule 8 Report nontaxable sales to U.S. government.
- Schedule 9 Report nontaxable sales to the State of Connecticut and municipalities of this state. List each agency separately.
- Schedule 10 Report nontaxable use, nontaxable sales to farmers, and other nontaxable distribution. Do not complete Form MF-D for sales of #2 heating oil for heating purposes.
- Schedule 13 Report credit card sales to governmental entities.

Column Instructions

- Column (1) & (2): **Carrier** - Enter the name and FEIN of the company that transports the product.
- Column (3): **Mode of Transportation** - Enter the mode of transport. Use one of the following:
J = truck R = rail B = barge
PL = pipeline S = ship (ocean marine vessel)
- Column (4): **Point of Origin/Destination** - Enter the location the product was transported from and to. When received into or from a terminal, use the IRS Terminal Control Number.
- Column (5): **Sold To** - Enter the name of the company the product was sold to.
- Column (6): **Purchaser FEIN** - Enter the FEIN of the company the product was sold to.
- Column (7): **Date Sold** - Enter the date the product was sold. Rack sales may be consolidated by customer for the month.
- Column (8): **Document Number** - Rack sales, if not consolidated, must enter the identifying number from the document issued at the terminal. In case of pipeline or barge movements, it is the pipeline or barge ticket number.
- Column (9): **Billed Whole Gallons** - Enter the amount of gallons sold. Round off to the nearest whole gallon.

General Instructions

Diesel fuel, #2 oil, propane, natural gas, jet fuel, and kerosene are reported on **Form OP-216**, *Special Fuel Tax Return*. Gasoline, gasohol, and aviation gas, are reported on **Form O-MF**, *Motor Vehicle Fuels Tax Return*.

You **must** report monthly gallon subtotals by customer and product. All gallons must be rounded to the nearest whole gallon.

You **must** file a separate form for each product and include product code with schedule number.

Computer tab runs may be used as backup detail if preapproved by the **Excise Taxes Unit**. For further information on the motor vehicle fuels tax, call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.