

SCHEDULE OF TRANSACTIONS – INSTRUCTIONS

GENERAL INSTRUCTIONS

Motor vehicle fuel suppliers, petroleum products carriers, and terminal operators that file reports electronically with the department should use the format indicated by this schedule for entering their transactions in detail.

“Restricted” suppliers and petroleum products shippers must use this schedule to detail gallons reportable on their Wisconsin fuel suppliers monthly summary report (MF-002) and to compute the Wisconsin motor vehicle fuel tax and petroleum inspection fee due.

A separate schedule must be submitted for each fuel transaction that does not have the same product code, mode code origin, position holder, consignor, carrier, buyer/consignee, and destination.

When completing this schedule, list each fuel transaction on a separate line. Enter the schedule total on the appropriate line and column of your Supplier Summary Report (MF-002).

If you are a petroleum products carrier only, use this schedule to detail gallons reportable on your Petroleum Products Carrier Report (MF-008).

SCHEDULE TYPES AND DEFINITIONS

Check the box of only one schedule type on the front of this form.

Sch. TD Terminal Disbursements: Taxable disbursements from an IRS registered terminal and the destination state on the manifest is Wisconsin.

Terminal Disbursements: Nontaxable disbursements from a Wisconsin IRS registered terminal and the destination state on the manifest is outside Wisconsin.

Sch. OD Other disbursements or sales for import from locations other than an IRS registered terminal and placed in a delivery truck or transport whose destination on the manifest is Wisconsin.

Sch. 1F Gallons on which Wisconsin tax and/or fees have been paid and delivered to a Wisconsin IRS registered terminal or alcohol-producing plant.

Sch. 7 Exports: Tax-paid gasoline, undyed diesel fuel, or other products sold/delivered for export outside Wisconsin and the destination state on the manifest/invoice is a location outside Wisconsin.

Sch. 8 Sales to U.S. Government: Tax-paid gasoline, undyed diesel fuel, or other products sold/delivered to the U.S. Government or its agencies tax-exempt.

Sch. 10A Nonhighway Use: Tax-paid gasoline sold/delivered to exempt customers in an amount not less than 100 gallons for off-road use.

Sch. 10B General Aviation Fuel Use: Tax-paid gasoline sold/delivered to licensed general aviation fuel dealers/users in an amount not less than 100 gallons for use in aircraft.

Sch. 10C Urban Mass Transit: Tax-paid gasoline and undyed diesel fuel sold/delivered to a common carrier for urban mass transportation in Wisconsin.

Sch. 10E Bad Debts: Tax-paid gasoline and undyed diesel fuel purchased by customers and now uncollectible.

Sch. 10G Trains: Tax-paid undyed diesel fuel sold/delivered to exempt customers for use in trains.

Sch. 10H Heating Oil: Tax-paid undyed diesel fuel sold/delivered to exempt customers for use as heating oil.

Sch. 10T Native Americans: Tax-paid gasoline and undyed diesel fuel sold/delivered to a Native American tribal council on a reservation or trust lands in Wisconsin for use in their vehicles.

Sch. PD Petroleum Deliveries: Carrier reporting of each delivery of petroleum products made during the month via Wisconsin highways, pipelines, railroads and waterways.

Sch. TR Terminal Receipts: Nontaxable receipts into an IRS registered terminal.

PRODUCT TYPES (enter one fuel code per schedule)

GASOLINE PRODUCT CODES AND FUEL TYPES

Reportable in Column 1 on your summary report (MF-002)

065	Gasoline
123	Alcohol
124	Gasohol 10%
241	Ethanol – Alcohol
E00-99	Ethanol 1% to 100%
M00-99	Methanol 1% to 100%

UNDYED DIESEL FUEL PRODUCT CODES AND FUEL TYPES

Reportable in Column 2 on your summary report (MF-002)

161	Diesel Undyed #1
167	Diesel Undyed #2
B00-99	Biodiesel Undyed 1% to 100%

OTHER PRODUCT CODES AND FUEL TYPES

Reportable in Column 3 on your summary report (MF-002)

073	Kerosene Low Sulfur Dyed
074	Kerosene High Sulfur Dyed
122	Blending Components Other
125	Aviation Gasoline
130	Jet Fuel
145	Kerosene Low Sulfur Undyed
147	Kerosene High Sulfur Undyed
226	Diesel High Sulfur Dyed
227	Diesel Low Sulfur #2 Dyed
231	Diesel Low Sulfur #1 Dyed
D00-99	Biodiesel Dyed 1% to 100%

The product codes are subject to change. You will be informed of any updates.

TRANSPORTATION MODES (enter one mode code per schedule)

ORIGIN: Enter one of the following:

- Nine digit terminal code assigned by the Internal Revenue Service if the origin of the product is an IRS registered terminal.
- State abbreviation from which the product originated if not from an IRS registered terminal.

POSITION HOLDER: Not required on Schedule OD.

CONSIGNOR: Not required on Schedule OD.

CARRIER: Enter the FEIN or social security number of the carrier hauling the petroleum product.

BUYER / CONSIGNEE: Not required on Schedule OD.

DESTINATION: Enter one of the following:

- Nine digit terminal code assigned by the Internal Revenue Service if the destination of the product is an IRS registered terminal.
- State abbreviation for which the product is destined if not for an IRS registered terminal.

COLUMN INSTRUCTIONS

Column 1 Enter the bill of lading/manifest number from the document issued at the terminal when product is removed over the rack. If the withdrawal is not from an IRS registered terminal, enter the invoice or ticket number.

Column 2 Enter date the product was shipped (MM DD CCYY).

Column 3 Enter the net gallons disbursed (capacity gallons corrected to 60°F temperature).

Column 4 Enter the gross gallons disbursed (U.S. standard liquid gallons – 231 cubic inches).

Column 5 Enter the number of gallons billed (should equal either net or gross gallons).