

## Disbursements Schedule – Fuel Tax Exempt

Fuel Tax Section  
PO Box 9228  
Olympia, WA 98507-9228  
(360) 664-1852

Company name \_\_\_\_\_ License number \_\_\_\_\_ FEIN \_\_\_\_\_ Reporting period \_\_\_\_\_

**Schedule type (check one):**

- D1 Sales to Washington licensed suppliers
- D2 Export sales to state/province of \_\_\_\_\_
- D3 Sales to foreign governments
- D4 Sales to Washington licensed exporters
- D5 Sales to US Armed Forces or National Guard
- D6 Sales to exempt entities
- D8 Non-dyed diesel rebranded to dyed diesel

- D9 Other losses:  
*Use a separate schedule for each category.*
  - from bulk storage
  - temperature adjustments
  - transportation
- D10 Sales to carriers with IFTA authorization
- D11 Sales to tribal entities

**Product codes (check one):**

- 65 Gasoline
- 167 Diesel
- 72 Dyed kerosene
- 228 Dyed diesel
- 92 Undefined products
- 241 Ethanol
- 122 Misc blending products
- 243 Methanol
- 125 Aviation gasoline
- 284 Biodiesel (B00)
- 130 Jet fuel
- 290 Dyed biodiesel (D00)
- 142 Kerosene

Carrier's name	Carrier's FEIN	Mode	Point of origin		Point of destination		Buyer's name	Buyer's FEIN	Date received	Bill of Lading number	Billed gallons
			City/State	Terminal code	City/State	Terminal code					

## General instructions

Use this form to show tax exempt disbursements of fuel listed on your Washington Motor Vehicle and Special Fuel Supplier, Exporter, Importer, Blender, and Aircraft Fuel Distributor (Jet Fuel and Aviation Gas) fuel tax returns.

- Fill out a separate Disbursement Schedule for each schedule type, product code, and state or province.
- Use a separate schedule for each fuel type when reporting biodiesel or ethanol blends.  
*Example:* 100 gallons of B20 (80% diesel + 20% biodiesel), use one disbursement schedule to report the 80 gallons of diesel and another disbursement schedule reporting the 20 gallons of biodiesel.
- Distribution occurs when the ownership of fuel changes. Physical movement of fuel is not required for distribution to take place.
- Use billed gallons consistently, whether gross or net, throughout your return.
- Records must be kept for five years for all fuel received, produced, sold, distributed, or used by the taxpayer. Records include invoices, bills of lading, and other documents used to record sales of fuel.
- Information may be shared with the Internal Revenue Service.

<b>Company name</b>	Same as it appears on your license
<b>License number</b>	Five-digit number that appears on your fuel tax license
<b>FEIN</b>	Federal Employer Identification Number
<b>Reporting period</b>	Month and year of the tax period you are reporting
<b>Schedule type</b>	Check the appropriate box for the type of disbursement. When checking "other losses" box, you must also check the category.
<b>Product codes</b>	Indicate the fuel you have disbursed
<b>Carrier's name</b>	Name of the company transporting the fuel
<b>Carrier's FEIN</b>	Federal Employer Identification Number
<b>Mode</b>	Use one of the following codes for the applicable transport: <b>J</b> = Truck <b>R</b> = Rail <b>S</b> = Ship <b>B</b> = Barge <b>ST</b> = Stock Transfer <b>PL</b> = Pipeline
<b>Point of Origin</b>	
<b>City/State or Province</b>	Location where the fuel was removed
<b>Terminal code</b>	Code of the terminal where the fuel was removed
<b>Point of Destination</b>	
<b>City/State or Province</b>	Location where the fuel was delivered
<b>Terminal code</b>	Code of the terminal where the fuel was delivered
<b>Buyer's name</b>	Name of the company buying the fuel
<b>Buyer's FEIN</b>	Federal Employer Identification Number
<b>Date shipped</b>	Date the fuel was shipped
<b>Bill of lading number</b>	Number issued on the Bill of Lading (do not use invoice numbers)
<b>Billed gallons</b>	Number of gallons billed