



**SEE INSTRUCTIONS ON REVERSE**

**INSTRUCTIONS FOR SCHEDULE OF RECEIPTS, SPECIAL FUEL (MF-52A)**

This schedule(s) provides detail in support of the gallons shown as receipts on the distributor's return. Each receipt of product must be listed on separate lines of the appropriate schedules.

Schedule Type - Enter the appropriate schedule number, using separate schedules for each fuel type.

**Column Instructions**

Columns 1 & 2

Carrier - Enter the name and FEIN of the company that transports the products.

Column 3

Mode of Transport - Enter the mode of transport. Use one of the following: J - Truck, PL - Pipeline, B - Barge, R - Rail, O - Other.

Column 4

Point of origin - Enter the location from which the product was transported. (IRS Terminal Code may be substituted in place of origin city and state.)

Column 5

Point of destination - Enter the city and state of the final destination.

Column 6

Acquired From - Enter the name or Distributor license number from which product was acquired.

Column 7

Seller's FEIN - Enter the FEIN of the company from which the product was acquired (Company that is listed in column 6).

Column 8

Date of Manifest.

Column 9

Manifest Number - Enter the manifest/bill of lading number.

Column 10

Net gallons only. Provide a grand total for this column that can be carried forward to the distributor's return.

PC - Product Code - Enter the appropriate product code. (If the product code is not entered, Diesel Fuel will be coded as clear and subject to tax.)