### Schedule MF-D

**Motor Fuels Tax**

**Schedule of Disbursements**

**Name of licensee**

**Massachusetts license number**

**Federal Employer Identification number (FEIN)**

<table>
<thead>
<tr>
<th><strong>Schedule type</strong></th>
<th><strong>Product code</strong></th>
<th><strong>Product codes</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>6 Sales and transfers out of Massachusetts</td>
<td>054 Propane</td>
<td>139 Gasohol 10%</td>
</tr>
<tr>
<td></td>
<td>065 Gasoline</td>
<td>224 Compressed natural gas (CNG)</td>
</tr>
<tr>
<td>7 Sales to licensed exporters</td>
<td>072 Dyed kerosene</td>
<td>142 Undyed kerosene</td>
</tr>
<tr>
<td></td>
<td>092 Other</td>
<td>225 Liquid natural gas (LNG)</td>
</tr>
<tr>
<td>8 Sales to licensed distributors in Massachusetts</td>
<td>125 Aviation gas</td>
<td>160 Undyed diesel</td>
</tr>
<tr>
<td>9 Sales to U.S. Government (under contract)</td>
<td>130 Jet fuel</td>
<td>284 Biodiesel, undyed</td>
</tr>
<tr>
<td>10 Other non-taxable distribution</td>
<td>150 #1 fuel oil</td>
<td>228 Dyed diesel</td>
</tr>
<tr>
<td>11 U.S. Governmental and foreign consulates</td>
<td>152 Heating oil</td>
<td>241 Ethanol</td>
</tr>
</tbody>
</table>

|-----------------|-----------------|-------------------|-----------------|-------------------|-----------|-----------------|-------------|----------------|------------------|
Schedule Instructions
A separate Schedule MF-D, Motor Fuels Tax Schedule of Disbursements, must be completed for each product code and attached to the appropriate tax return. Complete a separate Schedule MF-D for each schedule required. Prepare in duplicate and retain a copy for your records.

Schedule 6. Report all sales and transfers out of Massachusetts.
Schedule 7. Report all sales to licensed exporters.
Schedule 8. Report all sales to licensed distributors in Massachusetts.
Schedule 10. Report all other non-taxable distribution.
Schedule 11. Report all sales to U.S. Government and Foreign Consulates on authorized credit cards (see TIR 87-5).

Column Instructions
Columns 1 and 2, Carrier. Enter the name and FEIN of the company that transports the product.

Column 3, Mode of transport. Enter the mode of transportation. Use one of the following:
- TR = truck
- R = rail
- B = barge
- PL = pipeline
- S = ship (ocean marine vessel)

Column 4, Point of origin or 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’s FEIN. Enter the FEIN of the company the product was sold to.

Column 7, Date sold. Enter the date the product was sold.

Column 8, Document number. For rack purchases, enter the identifying number from the document issued at the terminal (BOL number). In the case of pipeline or barge movements, it is the pipeline or barge ticket number.

Column 9, Billed whole gallons. Enter the amount of gallons received (including exchanges). Round off to the nearest whole gallon.

General Instructions
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.

For further information on the motor fuels tax, call the Excise Tax Unit at 617-887-5060.