

Schedule MF-R Instructions

Schedule instructions

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

Schedule 1. Report all receipts (including exchanges) from sources outside Massachusetts.

Schedule 2. Report all receipts (including exchanges) from sources within Massachusetts.

Schedule 3. Report all shipments to other states.

Schedule 4. Report all direct shipments to customers in Massachusetts.

Schedule 5. Report all other receipts.

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. Acquired from. Enter the name of the company the product was acquired from.

Column 6. Seller's FEIN. Enter the FEIN of the company the product was acquired from.

Column 7. Date received. Enter the date the product was received.

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.

Column 10. Tax-free or tax-paid. State whether product was purchased tax-free or with the Massachusetts tax included.

General instructions

You must report monthly gallon subtotals by vendor 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 Contact Center at 617-887-6300.