



## Instructions for Form 72A178—Distributor’s Schedule of Disbursements

This schedule provides detail in support of the amount shown as disbursements on the Licensed Gasoline, Special Fuels, or Liquefied Petroleum Dealer’s Monthly Report. Each disbursement of product should be listed on separate lines.

### Identifying Information

**Company Name,  
License Number  
and FEIN:**

Enter the name and numbers for the distributor shown on the distributor report.

**Schedule Type:**

Check the appropriate box on page 1.

- 5. Gallons delivered tax collected. **(LP only)**
- 5D. Gallons sold tax collected for import from \_\_\_\_\_ .
- 6. Gallons delivered to licensed motor fuel distributors tax not collected. **(Separate form for each distributor)**
- 7. Gallons exported to State of \_\_\_\_\_ . **(Separate form for each state)**
- 8. Gallons delivered to U.S. government tax-exempt.
- 9. Gallons delivered to State and local government tax-exempt.
- 10. Gallons delivered to other tax exempt entities. **(LP only)**
- 10A. Gallons sold for nonhighway use.
- 10G. Gallons delivered to nonprofit religious, charitable or educational organizations.
- 10I. Gallons delivered tax-exempt for farming.
- 10J. Gallons delivered tax-exempt for residential heating.
- 10Y. Gallons delivered tax-exempt to railroad.

**Product Code:**

Enter the appropriate code on page 1. See the Kentucky Revenue Web site for a list of product codes: <http://revenue.ky.gov/business/motorfuels.htm>

### 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 transport. Use one of the following:

J=Truck R=Rail B=Barge PL=Pipeline S=Ship (Great Lakes or ocean marine vessel)

BA=Book Adjustment ST=Stationary Transfer CE=Summary RT=Removal from Terminal (other than by truck or rail for sale or consumption)

Column (4):

**Point of Origin/Destination**—Enter the location the product was transported from/to. When disbursements are received from a terminal, use uniform terminal codes.

Column (5):

**Terminal Code**—Use the IRS Terminal Control Number.

Column (6):

**Sold To**—Enter the name of the company the product was sold to.

Column (7):

**Purchaser’s FEIN or ID Number**—Enter the FEIN of the company the product was sold to or Purchasers ID number.

Column (8):

**Date Shipped**—Enter the date the product was shipped.

Column (9):

**Document Number**—Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number.

Column (10):

**Net Gallons**—Enter the net amount of gallons disbursed. Use whole numbers only.

Column (11):

**Gross Gallons**—Enter the gross amount of gallons disbursed. Use whole numbers only.