



**Transportation Report Schedule  
Common and Contract Petroleum Products Carrier Report  
Instructions**

**Purpose**

The transportation (common and contract petroleum products carriers) report provides the state with full accountability of all accountable products moving by truck, rail, pipeline, barge, ship or other conveyance. The report is not a tax report. It provides the state with an independent source of information that can be used to verify the transactions reported by taxpayers.

**Schedules**

Each transportation of accountable products that has an origination or destination in Iowa is listed on this schedule.

The attached schedules provide detail of each delivery included on the Common and Contract Petroleum Products Carrier Report. Prior to recording the information requested in columns (1) through (12), you should organize your records as follows:

- Schedule 14A - Total all deliveries of fuel from in-state locations to locations outside the state (exports).
- Schedule 14B - Total all deliveries of fuel from out-of-state locations to locations inside the state (imports).
- Schedule 14D - Total of fuel received from within the state (intrastate).
- Schedule 14E - Total all deliveries of fuel between points in the state (intrastate).

**General Instructions**

Use this schedule to provide detail of each delivery of motor vehicle fuel, general aviation fuel and special fuel you made during the month via Iowa highways, pipelines, railroads and waterways. Prior to completing this schedule, you should organize your records by product code, and whether the deliveries are for export from Iowa, import into Iowa, or intrastate shipments within Iowa.

Each delivery of fuel should be listed on a separate line.

**Identifying Information**

*Company Name, License Number and FEIN.* Enter your name, the license number assigned your company by the department and your federal identification number (FEIN).

*Month Ended/Year.* Enter the month and year covered by the report (CCYYMMDD).

*Product Code.* Enter only one product code per schedule and circle the product code number.

**Column Instructions**

- Column (1) & (2): **Person Hiring the Carrier** - Enter the name and FEIN (federal employer identification number) of the company that hired the carrier.
- Column (3) & (4): **Seller** - Enter the name and FEIN of the supplier from whose account the fuel was withdrawn at the terminal.
- Column (5): **Mode of Transport** - Enter one of the following:  
J = TrucK R = Rail B = Barge PL = Pipeline  
S = Ship (Great lakes or ocean marine vessel)
- Column (6): **Origin** - Enter the city and/or state or country shown on the delivery document (bill of lading, manifest or other loading document issued by the terminal operator) where the petroleum product was loaded for each delivery. If the product was loaded at a terminal, enter the uniform terminal code assigned to such terminal by the Internal Revenue Service.
- Column (7), (8) & (9): **Delivered To** - Enter the name, address and FEIN of the final delivery point. If delivered to a terminal, enter the uniform IRS terminal code for that terminal.
- Column (10): **Date Delivered** - Enter the date the petroleum product was delivered for each delivery (CCYYMMDD).
- Column (11): **Document Number** - Enter the identifying number (bill of lading) from the document issued at the terminal when product is removed over the rack. In the case of pipeline, barge or truck movements, enter the pipeline, barge or truck ticket number.
- Column (12): **Gallons** - Enter the number of gross gallons delivered for each delivery. Provide a grand total for column 12 on the last page of each schedule type per product.