MOTOR FUELS TAX SECTION 11 POINT PLAN UNIFORMITY GUIDE

Updated June 2026

FTA Motor Fuel Tax



Federation of Tax Administrators Regions

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Benefits of the Motor Fuel Tax Section Activities

The section, through the FTA staff and the Uniformity Committee, has developed and continues to foster a very unique and very effective partnership among the States, Industry, Federal and Foreign Governments regarding motor fuel tax administration. As a result of this partnership, there is an international network of information established that covers almost everything related to motor fuel taxes. This information is available to the States through tax exchange, the list serve, motor fuel tax section meetings (regional, national and Uniformity Committee) and the Motor Fuel Tax Associate, all very reliable and accurate resources. The information available contains current and historical fuel tax data that facilitates statistical analysis and research on legal, enforcement and technology issues.

The overall benefits for States participating in motor fuel tax section projects and utilizing its resources is reduced evasion, improved compliance, reduced administrative costs, training for audit and enforcement staff and easy access to high quality information.

The Motor Fuel Tax Section does not dictate to states, but rather provides guidance for states to use for current and future administrative and legislative actions.

An environment of open communication and cooperation exists among States, Industry, the Federal Government and the Canadian Fuel Tax Project. This reduces costs as much as possible for all partners, minimizes the burden on the motor fuel industry, controls administrative costs and fosters a combined effort to control evasion and level the playing field in the motor fuel arena.

The Uniformity Committee

Mission Statement

Provide an opportunity for government and industry to partner for the efficient and effective reporting and remittance of fuel taxes, to minimize fuel tax evasion and to act as an information resource to stakeholders.

Goals

1. Implement all aspects of the 11 Point Plan

2. Foster communication between and among levels of government, industry and related associations and interest groups and their representatives.

3. Encourage coordination of efforts among stakeholders in audit and enforcement efforts.

4. Encourage sharing information among enforcement, revenue and transportation agencies in areas related to motor fuels and motor fuels revenue.

5. Educate the motor fuel community in areas of audit and enforcement techniques, reporting requirements, how to identify actual and potential evasion schemes.

6. Encourage active participation by stakeholders in Uniformity meetings. Inform stakeholders on how the goals of Uniformity are designed to work for all members of the motor fuel community.

7. Encourage uniformity in reporting definitions and forms.

8. Prepare for change; by staying informed on emerging topics and trends; by assuring personnel are fully informed to allow for ease of transition; and by being open to new ideas and methods for revenue reporting and remittance.

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Introduction

The Importance of Uniformity

Motor fuels, primarily gasoline and diesel, are the primary source of power for almost all forms of transportation in this country, as well as the rest of the world. Taxes collected on these fuels are a vital part of every state's revenue base, providing funding for roads, highways, bridges and urban transportation systems, as well as public education and other important programs. Motor fuels taxes make up the financial basis for virtually the nation's entire infrastructure of roads and highways.

Uniformity 11 Point Plan and Enhanced Enforcement

The Fuel Tax Evasion 11 Point Plan was developed by the Uniformity Committee of the Federation of Tax Administrators (FTA) Motor Fuel Tax Section. The Committee is comprised of state members, and all segments of the motor fuel industry are represented. The 11 Point Plan is an effort to help make the administration of fuel taxes more efficient and more consistent from state to state; to improve and increase information exchange among the states; and to encourage and assist the states in cooperative enforcement efforts to fight evasion. The major points of the Plan include: uniform definitions for imports and exports; Federal numbers used as a reference for reporting and information exchange; license all resellers for total accountability of fuel and third party reporting on fuel movement; uniform electronic reporting; and training for auditors and investigators.

Why States Consider Adopting the Uniformity Recommendations

The 11 Point Plan offers the best method for achieving uniformity, reducing inefficiencies in state fuel tax administration, and combating fuel tax evasion. The primary goal of the Uniformity Committee is the implementation of the 11 Point Plan.

In July 1993, the FTA membership approved the amended 11 Point Plan, which included a recommendation that states form motor fuel tax advisory groups. The Uniformity Committee believes that state advisory groups can be of great assistance in creating a working relationship with taxpayers, developing more effective audit and investigation techniques, coordinating implementation of the Plan, and drafting statutory or regulatory changes.

Motor Fuels Tax Section Uniformity Committee

There are many participants that make up the Motor Fuels Tax Section Uniformity Committee. Everyone's role and responsibility is important to the success of the organization. The committee is made up of the following;

- Uniformity Co-Chairs (Appointed by FTA Motor Fuels Tax Section National Chair)
    - State
    - Industry
- Sub-Committee Co-Chairs
    - State
    - Industry

  For the following Sub-committees:
        - Forms Management
        - Communications and Coordination
        - Compliance
        - Electronic Commerce
- Members/Representatives
    - State Government
    - Federal Government
    - Industry
    - Canadian Provinces

To become a member and get involved with the Uniformity Committee all you have to do is attend a meeting in person or via phone, participate in discussions, volunteer to work on a project, or be a sub- committee co-chair or Uniformity Co-Chair.

Point 1

(Promoted by the Communication and Coordination Committee)

State adoption/implementation of the uniform reporting guidelines:

a. **Mechanism for the states to share information with other states.**

b. **Identification by fuel type.**

Purpose

To establish uniform reporting guidelines among the states for exchanging information on the movement of fuel between states. Uniform reporting guidelines are a critical tool since each state has its own unique set of tax laws, tax rates, report forms, definitions, exemptions, and compliance methods.

The Uniform Forms are the mechanism for states to share information with other states.

The Uniform Forms identify fuel types by the product code numbers established by the industry involved. Uniform Forms make it easier for industry to comply with filing requirements. Taxpayers filing in more than one state will find it much easier to comply.

See Point 5 for examples of the Uniform Forms.

Point 2

(Promoted by Forms Management Subcommittee)

State adoption/implementation of the uniform definitions for imports and exports. Require licensing of and reporting by importers and exporters.

Purpose
To ensure that fuel tax is paid to the proper state on interstate shipments. States should adopt the same terms regarding the movement of fuel between the states.

Import (adopted 11-92) - Motor fuel delivered into (name of state) from out-of-state by or for the seller constitutes an import by the seller.

Motor fuel delivered into (name of state) from out-of-state by or for the purchaser constitutes an import by the purchaser.

Export (adopted 11-92) - Motor fuel delivered out-of-state by or for the seller constitutes an export by the seller.

Motor fuel delivered out-of-state by or for the purchaser constitutes an export by the purchaser.

Point 3

(Promoted by Forms Management Subcommittee)

Incorporate the Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Canadian Federal Business Number (BN) as a reference for reporting and exchange of information between jurisdictions.

Purpose

To provide a common identifier for the jurisdictions to share information and properly identify all entities shown on the schedules.

The FEIN, SSN, or BN number is that common identifier and is required on all reporting information exchanged between jurisdictions.

Point 4

(Promoted by Forms Management Subcommittee)

Require licensing of all resellers or entities who obtain tax-free inventory for ultimate resale.

Purpose

Jurisdictions can achieve three goals by licensing all resellers or entities who obtain tax free inventory for ultimate sale:

1) Track tax-free fuel to the ultimate sale.
2) Achieve full accountability of tax-free fuel.
3) Regulate tax-free purchases and enforce collections. This ability is enhanced through thorough licensing and bonding procedures. This is especially important for out-of-state purchasers who receive fuel for export.

Point 5

(Promoted by the Forms Management Subcommittee)

State adoption/implementation of procedures to achieve total accountability of fuel to include:

a. **Types of fuel that all states wish to account for or tax.**

b. **Schedules of accountability for fuels which may be subject to the tax.**

c. **Total accountability should be both on audit and on the required schedules filed with the states.**

d. **Reporting gallons as required by the uniform reporting guidelines. Each state should require a taxpayer to provide net, gross and billed on their schedule of receipts and disbursements to facilitate the sharing of tax information among states.**

e. **Reporting commingled inventories held by multiple owners in a common terminal facility to be reported by the terminal operator.**

f. **Review uniform cut-off time alternatives for declaring receipts and sales.**

Purpose

To develop clear, concise definitions dealing with petroleum distribution and taxation which can be used and understood by Federal and State governments, the transportation industry and the petroleum distribution industry. This allows the advancement of uniformity through a clear understanding of universally used terms.

Requiring total accountability of all fuel movements and inventory in each state gives states the ability to track and account for all potential fuel tax liabilities.

Total fuel accountability can be achieved by using the uniform forms.

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Point 6

(Promoted by the Electronic Commerce Subcommittee)

Allow for uniform electronic reporting systems by adopting the FTA Motor Fuel Electronic Commerce Committee standards for all electronic data exchange.

The Electronic Commerce Subcommittee facilitates and encourages all taxing jurisdictions - federal, state/ provincial and local and taxpayers alike, to comply with this point.

Over the past few years, the subcommittee has adopted the 813-transaction set of ANSI X12 as the standard for such reporting as well as the draft XML schema standard included in this guide. It has also incorporated into such standards the various codes adopted by the Uniformity Committee for reporting product type, entity identification, mode of transport and locations of points of origin and destination of fuel movements, as well as specific motor fuels tax information and amount. The mapping allows for a single data file transmission for Supplier or Distributor, Carrier, and Terminal Operator returns and detailed schedules.

The Electronic Commerce Subcommittee is the custodian of the TIA codes and the State co-chair is the contact person for anyone wishing to add to the list of approved codes.

Currently a number of states have plans for mandatory or voluntary electronic reporting programs for motor fuel taxes. Obviously, the more uniform the methods employed in such reporting, the better it is for all taxpayers and taxing jurisdictions involved. Besides making tax reporting more efficient, uniformity in methods and standards also facilitates the sharing of the detailed information contained in the tax reports among taxing jurisdictions, and it enables taxpayers to better respond to the taxing authority requirements for information.

The Electronic Commerce Subcommittee is also developing or has adopted the following uniform mapping for:

- Tax Information Exchange (exchange of information between tax authorities) - 826
- Tax Return Data Acknowledgment and Error Notification – 151

The Motor Fuel Tax Electronic Commerce Subcommittee recommends that state tax administrators adopt a standard Internet interface for motor fuel taxpayers. The standard interface is included in the North American Combined Reporting Methods X.12 and XML Electronic Data Exchange Implementation Guide.

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Distributor Fuel Tax Report Mapping Paper to EDI..... Exhibit AI
Common and Contract Petroleum Product Carrier Report Mapping Paper to EDI..... Exhibit AJ
Rebranding Above the Rack..... Exhibit AK

Point 7

(Promoted by the Fed/State Compliance Initiative)

Regional workshops for auditing and investigative techniques to identify tax evasion schemes.

a. Education of the states by the industry regarding accounting procedures and terminal/wholesaler distribution practices.

b. Review of case studies, which inform administrators and auditors of weaknesses in state laws, reporting procedures and auditing techniques. Also suggestions on how to prevent evasion schemes.

Purpose
To keep the states informed of the various and changing ways industry conducts business and keeps its records.

To keep the states informed on weaknesses in laws, new schemes in evading tax and new and old audit techniques.

Point 8

(Promoted by the Communication and Coordination Subcommittee)

Review states' confidentiality laws. Implement steps necessary, at a minimum, for states to provide licensing number information to industry and to provide licensing and tax information to other governmental jurisdictions.

Purpose

To ensure that all information necessary to track the movement of fuel can be exchanged among the jurisdictions freely. Also to identify potential evasion schemes and dishonest taxpayers moving from one state to another or doing business in more than one state. Such information sharing can avoid or limit losses in some states. It can also avoid duplication of investigations of taxpayers.

Point 9

(Promoted by the Forms Management Subcommittee)

Require third party reporting on the movement of fuel.

a. Transporter reports should include the movement of fuel by common or contract carriers.

b. Adoption of uniform report forms for third party reporting.

Purpose
To track fuel movement and verify the accuracy of data reported by taxpayers. Third party reports are a critical link and are often the only clue to missing or fraudulent reported tax liabilities of the taxpayer.

Common and Contract Petroleum Products Carrier Report

Purpose
The Common and Contract Petroleum Products Carrier Report gives the state third party verification of all accountable products/motor fuel moving by truck, rail, pipeline, barge, ship or other conveyance. The report is not a tax report. It gives the state and independent source of information that can be used to verify the transactions reported by taxpayers.

Who Must File
All trucks, rails, pipelines, barges, ships or other conveyances transporting accountable products/motor fuel must file the Common and Contract Petroleum Products Carrier Report.

Schedule of Deliveries
Each transportation of accountable products/motor fuel that has an origination or destination in your state is listed on this schedule. For each shipment listed on this schedule, the state can verify the receipt using the following uniform reports:

- Terminal Fuel Tax Report
- Supplier Report
- Distributor Fuel Tax Report
- Retailer Fuel Tax Report
- Bulk Dealer Report

Each state should require a taxpayer to provide net and gross gallons on their schedule of deliveries to facilitate the sharing of tax information among states.

Conclusion
This Common and Contract Petroleum Products Carrier Report is designed to allow any state to modify it for relevance to that state. For example, a state that does not require the movement of intrastate accountable products/motor fuel could exclude those transactions from the reporting requirements.

LIST OF EXHIBITS

Common and Contract Petroleum Products Carrier Report..... Exhibit AL

Point 10

(Promoted by the Communication and Coordination Subcommittee)

Establishment of a fuel tax advisory group in each state to be comprised of state and industry representatives. The purpose of this group will be the implementation of the 11 Point Plan and to address new issues as they occur.

Purpose

To assist in creating a working relationship with the taxpayers. This group could:

- Create open lines of communication between State and Industry;
- Develop effective audit and investigation techniques;
- Draft statutory or regulatory changes;
- Coordinate the implementation of the 11 point plan;
- Develop ideas to combat fuel tax evasion.

Coordination with States and Industry in the development stages of reporting schedules, policies or proposed legislation will always produce a more workable product.

Advisory Group Member Checklist
Suggested participants for the Advisory Group

- ✓ Major Fuel Suppliers.
- ✓ Distributor/Jobbers.
- ✓ Terminal Operators.
- ✓ Interest Group Representatives, i.e., Petroleum Marketers Association of America, American Trucking Association, others.
- ✓ State Agencies, including Departments of Revenue and Transportation, Environmental Protection, others.
- ✓ Legislative Representatives from transportation and revenue committees.
- ✓ Border State Representatives.
- ✓ Provincial/State Representatives from Canada/Mexico, if applicable.

Other Items to Consider

- ✓ Select participants that offer a good cross-section of your state.
- ✓ Select different sized companies. Most companies are unique and can offer different perspectives of ideas.
- ✓ Keep the Advisory Group active. Meet as often as needed, but at least a couple of times a year.
- ✓ Advisory Group meetings could be regionalized if meeting in one place poses a problem.

Point 11

(Promoted by the Compliance Subcommittee)

Encourage states to establish and adequately maintain a compliance staff dedicated to fuel tax enforcement.

Purpose

While it is imperative that states have comprehensive motor fuel tax audit programs supported by appropriate statutes, those factors alone will not prevent evasion. Audit procedures depend on records being kept and motor fuel shipments being reported. Honest taxpayers will do their best to keep such records, but they are not the problem. Tax evaders will intentionally distort documents or avoid keeping records. Detection of illegal activity, therefore, calls for vigorous surveillance and investigative techniques, not merely additional record keeping requirements.

Maintaining an adequately staffed, will trained and supported auditing and investigative staff is one of the most effective tools in combating fuel tax evasion. This is often resisted when considering the additional costs. Generally these costs are far outweighed by the increased revenue generated from their efforts.

Discovery, prevention and prosecution of evasion schemes will not be accomplished through conventional means. No matter how much detail is accumulated and cross checked, many of the most serious problems can only be discovered through field investigations, surveillance, more stringent licensing and bonding procedures, tax fraud hot lines or other more aggressive compliance measures.

EXHIBITS

POINT 5

EXHIBIT A: Procedures for Adding, Deleting or Modifying a Definition

Action By	Step	Action
Anyone	1	Submits in writing term to be defined, deleted or modified to the Chairperson of the FTA Motor Fuel Tax Section Uniformity Committee, along with an explanation of why the term should be defined, deleted or modified and provides a suggested definition, if available. The name of a Contact person should be included with submission.
Uniformity Chairperson	2	The request and all submitted documentation is forwarded to the Chairperson of the Communication & Coordination Sub-Committee.
Communication & Coordination Sub-Committee Chairperson	3	Receives the requested action and logs same for reason of documentation. If the request is to define a term, the Chairperson will verify that no definition exists. Copies the request and forwards to Sub-Committee members.
Communication & Coordination Sub-Committee	4	Reviews the request and assembles suggestions for discussion with the requestor(s)/representative.
Communication & Coordination Sub-Committee	5	Proposes definition, modification or deletion of term.
Communication & Coordination Sub-Committee Chairperson	6	Forwards the proposed definition, modification or deletion of term to the Uniformity Committee Chairperson.
Uniformity Chairperson	7	Places the proposed definition, modification or deletion on the agenda of the Uniformity Committee for formal adoption.
Uniformity Committee	8	Discusses the requested action and accepts or rejects the definition as added, deleted or modified.
Uniformity Chairperson	9	If accepted, sends the accepted change to the Federation of Tax Administrators - Motor Fuel Tax Coordinator to prepare a resolution and update the FTA definition list. If rejected, the proposed definition, modification or deletion is returned to the original requestor along with an explanation of the rejection.
Communication & Coordination Sub-Committee Chairperson	10	Documents Sub-Committee file as to the outcome of the request.

EXHIBIT B: Uniform Definitions Intent and Purposes

One of the missions of the Communication & Coordination Sub-Committee is to provide model definitions of terms used by state taxing authorities and the motor fuel industry to promote understanding and facilitate improved communications.

All definitions presented to the Uniformity Committee for approval and ultimately to the Federation of Tax Administrators for adoption, are presented as model definitions for use by state taxing authorities.

These definitions are not in any way intended to be construed as legal, legislative, or technical definitions and may be modified at the discretion of the user.

Definitions

Accountable Product/Motor Fuel (FTA adopted 4-95) - Accountable product/motor fuel means any product which is subject to the reporting requirements of a state, regardless of its intended use or taxability.

Accountable Product/Motor Fuel (Canadian adopted 8-05, Revised 1-11) – Accountable product/motor fuel means any product which is subject to the reporting requirements of a jurisdiction, regardless of its intended use or taxability.

Accountable Losses (Canadian adopted 8-05) – See "Verifiable Losses: (See also "Shrinkage").

Acquisition Date (Canadian adopted 8-05, revised 1-11) – The date that ownership of an accountable product changed. (See also "Disposition Date").

Acquisitions (within Jurisdiction) (Canadian adopted 8-05, Revised 1-11) – The receipt of accountable product as a result of a change in ownership. Acquisitions include ownership changes where there is a physical movement of fuel or where there has been no physical movement (e.g., co- mingled fuel in a storage facility). When applicable, the acquisition of accountable product by a licensed collector should correspond with the disposition of the accountable product by another licensed collector within the same reporting jurisdiction. (See also "Dispositions with Jurisdiction")

Additives (Canadian adopted 8-05) – A product, other than accountable product or dye, that is added or mixed in very small concentration with accountable product, including fuel system detergent, oxidation inhibitor, gasoline antifreeze, or octane enhancers. Additives become part of accountable product. In practice, most additives are used at the rates of 1 – 300 parts per million (generally not greater than 0.03 volume percent). (Toluene, Xylene, Pentane, Hexane and MTBE)

Additive Gasoline (FTA adopted 1-20) - A product that is added or mixed in small concentration with accountable product. The additives then become part of the accountable product. Additives are used at the rates of 1-300 parts per million.

Adjustments and/or Tax Credits (Canadian adopted 8-05) – Adjustments that can only be shown and deducted as a monetary adjustment because of their nature (i.e. bad debt allowances, border competition assistance and special tax adjustment situations).

Agent (Canadian adopted 8-05) – For the purpose of collecting or administering fuel tax, a person designated or authorized in legislation as the agent of a jurisdiction. (Refer also to "Collector").

Alcohol (FTA adopted 1-20) - Family Group of organic chemical compounds composed of carbon hydrogen and oxygen. They are hydrocarbon plus a hydroxyl group. Common fuel alcohols are methanol, ethanol, butanol and

propanol.

Allowance (Canadian adopted 8-05) – See, "Commission or Other Allowances", "Shrinkage Allowances" and "Volume Adjustment".

Alternative Fuels (FTA adopted 11-98) - Any accountable product/motor fuel other than gasoline, gasohol, diesel fuel, dyed diesel fuel, kerosene, or dyed kerosene.

Alternative Fuels (Canadian adopted 8-05) – Non-petroleum accountable motor fuel products. (i.e. "Biodiesel" or "Ethanol").

Ambient (Canadian adopted 8-05) – The atmospheric temperature and pressure surrounding accountable product at the time of volumetric measurement of the accountable product.

Asphalt (FTA adopted 1-20) - A thick, sticky, dark-brown mixture of petroleum tars that is found in natural beds and is also obtained as a residue in petroleum refining and that consists chiefly of hydrocarbons; used in paving, roofing and waterproofing.

Aviation Gasoline (FTA adopted 1-20) - A complex mixture of relatively volatile hydrocarbons with or without small quantities of additives, blended to form a fuel suitable for use in aviation reciprocating engines. Fuel specifications are provided in ASTM Specification D 910 and Military Specification MIL- G-5572.

Aviation Gasoline (Canadian adopted 8-05) – Accountable product intended for use in a spark ignition aircraft engine and generally complying with the CAN/CGSB 3.25. (Abbreviated as "AvGas")

Aviation Fuel (Canadian adopted 8-05) – See "Jet Fuel" and "Aviation Gasoline".

Benzene (FTA adopted 1-20) - Benzene is a clear, colorless, highly flammable and volatile, liquid aromatic hydrocarbon with a gasoline-like odor. Benzene is found in crude oils and as a by-product of oil-refining processes.

Biodiesel (FTA adopted 9-03) - A fuel comprised of mono-alkyl esters of long chain fatty acids generally derived from vegetable oils or animal fats, designated B100, and meeting the requirements of ASTM D6751.

Biodiesel (Canadian adopted 8-05) – Non-petroleum diesel fuel: An alternate fuel comprised of mono-alkyl esters of long chain fatty acids derived from vegetable or animal fats, designated B100, and meeting the requirements of ASTM D 6751.

Biodiesel Blend (FTA adopted 9-03) - A blend of biodiesel fuel meeting ASTM D6751 with petroleum based diesel fuel, designated Bxx, where xx represents the volume percentage of biodiesel fuel in the blend. (Example: B20 is 20% biodiesel and 80% petroleum diesel)

Biodiesel Blend (Canadian adopted 8-05) – A blend of biodiesel fuel with petroleum based diesel fuel designated BXX, where XX represents the volume percentage of biodiesel fuel in the blend. (i.e. B20 is 20% biodiesel and 80% petroleum diesel)

Biodiesel - Dyed (percentage of) (FTA adopted 1-20) - Diesel fuel blended with up to 99% biodiesel and injected with a dye of a type and concentration level approved by the IRS. The numerical values following the D represents the percentage of biodiesel present in the fuel.

Biodiesel - Dyed (may contain up to 5% biodiesel) (FTA adopted 1-20) - Diesel fuel blended with up to 5% biodiesel and injected with dye of a type and concentration level approved by the IRS.

Biodiesel Producer (Canadian adopted 8-05) – A person that manufactures or produces biodiesel.

Blend Stocks (Canadian adopted 8-05) – A product or products, other than additives and/or dye, that is added, mixed or blended with fuel, regardless of its classification or use. When added to the fuel they become part of the taxable volume. In practice, most blend stocks would be added at 5 – 15 volume percent. (i.e. Ethanol or Biodiesel)

Blended Diesel (Canadian adopted 1-11) – A fuel type on the generic tax return used for reporting any clear diesel blends (e.g., B1-B99.99 or similar blends of ethanol and diesel).

Blended Fuel (FTA adopted 11-98) - The resultant accountable product/motor fuel produced by the blending process.

Blended Fuel (Canadian adopted 8-05) – Any mixture resulting from the blending of any product, other than an additive with an accountable product.

Blender (FTA adopted 9-97) - Any person who engages in the process of blending.
Blender (Canadian adopted 8-05) – Any person that produces blended fuel.

Blending (FTA adopted 9-97) - The mixing together by any process, of any one or more products with other products, and regardless of the original character of the products so blended, provided the resultant product so obtained is suitable or practicable for use as a motor fuel, except such blending as may occur in the process known as refining by the original refiner of crude petroleum. The commingling of products during transportation in a pipeline is not considered blending.

Blending Components (FTA adopted 1-20) - Component blends that can be used without further processing in the production of finished gasoline.

Bill of Lading (FTA adopted 9-11) – see document/bill of lading number –also see shipping or transport document.

Bill of Lading (BOL) (Canadian adopted 8-05) – Refer to “Facility BOL” or “Carrier BOL”.

Book Adjustment (FTA adopted 9-97) - An adjustment to books and records itemizing changes in volume of at least one reportable product and another product, with no physical movement of the product.

Book Adjustment (Canadian adopted 8-05) – An adjustment to books and records itemizing changes in physical inventory volume, of at least one accountable product, with no physical movement of the product. (See also “Stock Adjustment”)

Bulk Dealer (FTA adopted 4-95) - Any person, other than a retailer or distributor, who owns, controls, or operates a bulk plant or tank truck from where accountable product/motor fuel is stored and ultimately removed for sale or use.

Bulk Dealer (Canadian adopted 8-05) – A person that owns, controls, or operates a bulk plant or otherwise sells bulk fuel.

Bulk End User (FTA adopted 11-98) - A person who receives bulk delivery of accountable product/motor fuel into the person’s own storage facility exclusively for the person’s own consumption.

Bulk End Consumer/User (Canadian adopted 8-05, revised 1-11) – A person who receives delivery of bulk fuel usually into their own storage facilities for their own consumption.

Bulk Fuel (Canadian adopted 8-05) – Accountable product stored in tanks or containers to a minimum capacity as prescribed by jurisdiction that are not part of the fuel tank(s) of a motor vehicle, engine, machine or equipment.

Bulk Plant (FTA adopted 9-93) - A reportable fuel storage and distribution facility that is supplied by other than pipeline or vessel, and from which reportable fuel may be removed at a rack.

Bulk Plant (Canadian adopted 8-05, revised 1-11) – A bulk fuel storage and distribution facility, other than a terminal, from which accountable product is removed in bulk.
Bulk Transfer (FTA adopted 10-99) - The physical movement of accountable product/motor fuel from one location to another.

Bulk Transfer System (FTA adopted 10-99) - The accountable product/motor fuel distribution system consisting of refineries, pipelines, barges, marine vessels, and terminals.

Bulk Truck (Canadian adopted 8-05) – See "Tanker Truck", "Tank Wagon".

Bunker Fuel (Canadian adopted 8-05) – A crude oil distillate having a viscosity greater than 5.5 CST at 40 C. It may also be referred to as "marine bunker fuel", and including Heavy Fuel Oils # 4, #5, #6 (sometimes called #6C) in CAN/CGSB-3.2, and marine residual fuels defined in CAN/CGSB-3.70 and ISO 8217.

Business Number (BN) – Federal (Canadian adopted 1-11) – This is the unique business number assigned by Canada Revenue Agency to each specific entity. The BN or cross-reference to BN is recommended for all the entity levels (particularly filer) levels of reporting.

Butane, including butane - propane mix (FTA adopted 1-20) - Butane is a gaseous fuel derived from petroleum. Butane is blended with propane and commercially sold as LPG. Some common uses for butane include refrigeration, heating and fuel for lighters. Butane is a gasoline blending component defined by the IRS.

Butane (Canadian adopted 1-11) – A colourless, odourless, easily liquefied, gaseous hydrocarbon. While petroleum products like gasoline are refined, natural gas products like butane are extracted. Butane can also be produced from crude oil, but in much smaller quantities. Butane is often added to regular gasoline to boost performance. Other common uses for butane include refrigeration, heating and fuel for cigarette lighters.

Butylene (FTA adopted 1-20) - A series of alkenes with the general formula C4H8. May refer to any of the individual compounds, or to a mixture of them. They are colorless gases that are present in crude oil as a minor constituent in quantities that are too small for viable extraction

Buy-Sell Agreement (FTA adopted 4-11) - An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack. The transaction is reconciled and financially settled by cash and is recorded by the terminal operator as a terminal removal by the receiving supplier. This type of transaction may also be known as a "Supplier Product Authorization".

Cardlock (Canadian adopted 8-05, revised 1-11) – A self-serve fueling facility controlled by an automated system operated by a card or key and primarily used by commercial customers such as carriers, motor fleet operators, farmers, fishers, marine and construction industry who purchase fuel on a high volume basis. (See also "Keylock").

Carrier (FTA adopted 6-05) – Any person who transports accountable product.

Carrier (Canadian adopted 8-05) – A person that engages in the commercial transportation of an accountable product. Types of carriers would include Pipeline, Rail, Marine Vessel, Aircraft and Truck. (See "Commercial Carrier")

Carrier BOL or Batch Number (Canadian adopted 8-05) – The identification number of the shipping document (Bill of Lading) issued by the carrier for transportation of the accountable product. It is a receipt from the carrier for the accountable product. In the case of pipeline or barge movements, the pipeline or barge ticket number is used.

Carrier ID (Canadian adopted 8-05) – A unique identifier assigned by jurisdiction for a specific carrier. (Carrier registrations in Ontario and Quebec)

Closing Untaxed Inventory (Canadian adopted 8-05, revised 1-11) – Inventory at the end of the reporting period for accountable products stored at terminals or other storage location where tax-free fuel is stored in the reporting jurisdiction. (Note – closing untaxed inventory in one month must equal the opening untaxed inventory in the following month.)

Collector (Canadian adopted 8-05) – A person normally licensed or registered and designated through legislation to collect tax on behalf of a jurisdiction. Collectors may be referred to as Licensed Wholesaler, Licensed Manufacturer, Suppliers, Exporter, Importer, Licensed Re-Seller, Licensed Remitter, or Agent Under Agreement. Normally, Collectors have to file tax or information returns. (See also "Agent")

Commercial Carrier (Canadian adopted 8-05) – See "Carrier".

Commission or Other Allowances (Canadian adopted 8-05) – Allowable commissions or compensation allowances provided by some jurisdictions. (i.e. compensation allowances provided to dyers for dying fuel)

Compressed Natural Gas (CNG) (FTA adopted 6-12) - Natural Gas compressed to a pressure at or above 200-248 bar (i.e., 2900-3600 pounds per square inch) and stored in high-pressure containers. It is used as a fuel for natural gas-powered vehicles.

Compressed Natural Gas (CNG) – Canadian adopted 1-11) – Is stored on the vehicle in high- pressure tanks – 2- to 25 MPa (200 to 250 bar, or 3,000 to 3,600 psi). (Note – a sulphur-based odorant is normally added to CNG to facilitate leak detection.) (See also "Natural Gas", Liquefied Natural Gas" and "Liquefied Petroleum Gas")

Consignee (Canadian adopted 8-05) – The entity to whom the accountable product is delivered by a carrier.

Consignor (Canadian adopted 8-05) – The entity that hires the carrier to transport the accountable product. Generally known as a filer, refer also to "filer".

Consumer (Canadian adopted 8-05) – A person that consumes or uses an accountable product.

Conventional Blendstock for Oxygenate Blending (CBOB) (FTA adopted 1-17) – Motor gasoline blending components intended for blending with oxygenates to produce finished conventional motor gasoline.

Crude Oil (FTA adopted 6-20) - A naturally occurring, unrefined petroleum product composed of hydrocarbon deposits and other organic materials. A type of fossil fuel, crude oil can be refined to product usable products such as gasoline, diesel and various other forms of petrochemicals.

Delivery (Canadian adopted 8-05) – A physical transfer or change of legal ownership of accountable product.

Delivery Date (Canadian adopted 8-05) – See "Acquisition Date".

Demurrage (FTA adopted 9-18) - The result of a failure to abide by the terms of a transportation contract. Specifically, it is when a charge is payable to the owner of a contracted transport on the failure to load or discharge of the transport within an agreed time period.

Denatured Ethanol (Canadian adopted 8-05, revised 1-11) – A grade of ethanol that has been rendered unfit for human consumption by denaturing, and more specifically as "Fuel-Grade Ethanol" when denatured for blending with gasoline or diesel for use as a motor fuel.

Denaturing (Canadian adopted 8-05, revised 1-11) – The use of gasoline or other noxious material to make a fuel

grade alcohol or ethanol that is unfit for human consumption. (Note – a gasoline denaturant represents 1 to 5% of the final product. Reference: "Denatured and Specially Denatured Alcohol Regulations (S.O.R./2005-22.")

Destination State (FTA adopted 9-93) - Any state, territory, foreign country or sovereign nation to which any reportable motor fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for purpose of resale or use.

Destination Jurisdiction (Canadian adopted 8-05) – Any jurisdiction, territory, foreign country or sovereign nation to which accountable product is directed for delivery.

Diesel Fuel (FTA adopted 4-95) - Any liquid that is commonly or commercially known, offered for sale or used as a fuel in diesel engines. (Taxable and exempt use may be defined in individual state statutes).
Diesel Fuel (Canadian adopted 8-05) – An accountable product that is commonly or commercially known as "diesel" offered for sale or used as a fuel in compression emission engines. See also "Ultra Low Sulphur Diesel".

Diesel Fuel #4 – Undyed (FTA adopted 9-20) - A heavy distillate fuel made by blending distillate fuel oil and residual fuel oil stocks. It conforms with ASTM Specification D 396, ASTM Specification D 975, or Federal Specification VV-F-815C.

Diesel Fuel #4 – Dyed (FTA adopted 6-20) - A distillate fuel oil made by blending distillate fuel oil and residual fuel oil stocks that was injected with dye of a type and concentration level approved by the IRS.

Distributor (FTA adopted 9-97, Revised 1-08) - A person who transports motor fuel into a state (imports) or exports motor fuel out-of-state; or who is engaged in distribution of motor fuel primarily by tank car or tank truck, or both; and who operates a bulk plant where he has active motor fuel bulk storage (capacity may be specified by individual state). May also include a person who produces, refines, blends, compounds, or manufactures motor fuel. It does not, however, include a person who receives or transports into this state and sells or uses motor fuel under such circumstances as preclude the collection of the tax herein imposed, by reason of the provisions of the Constitution and Statutes of the United States. However, a person operating a motor vehicle into the state, may transport motor fuel in the ordinary fuel tank attached to the motor fuel vehicle, and use the fuel for the operation of the motor vehicle, without being considered a distributor.

Disposition (within Jurisdiction) (Canadian adopted 8-05, revised 1-11) - The passing of accountable product to another licensed collector as a result of a change in ownership. Dispositions include ownership changes where there is a physical movement of fuel or where there has been no physical movement (e.g., co-mingled fuel in a storage facility). The disposition of the accountable product by one licensed collector should correspond with the acquisition of the accountable product by another licensed collector within the same reporting jurisdiction. (See also "Acquisitions within Jurisdiction")

Disposition Date (Canadian adopted 8-05, revised 1-11) – The date that ownership of an accountable product changed. (See also "Acquisition Date")

Diversion (FTA adopted 10-07) – Product shipped from a terminal to a state or jurisdiction other than the destination state or jurisdiction indicated on the original bill of lading.

Diversion Number (FTA adopted 11-98) - The tracking/registration number assigned by a state to a single transport truck delivery of accountable product/motor fuel diverted from the original destination state.

Document/Bill of lading number (FTA adopted 9-11) – The identifying number from the manifest issued at the terminal or other storage facility when product is removed. In the case of pipeline, railcar, or vessel movements, enter the pipeline, railcar, or vessel (voyage) number.

Dye (Canadian adopted 8-05) – A chemical prescribed in a jurisdiction's legislation, which may be used by a dyer to

colour or mark an accountable product for the purpose of identifying it for a distinct tax treatment.

Dye Point (Canadian adopted 8-05, revised 1-11) – The location authorized by a jurisdiction to colour or mark an accountable product with a dye.

Dyed Diesel Fuel (FTA adopted 4-95) - Fuel as described by Federal Regulation 26 CFR 48.4082.1.

Dyed Fuel (Canadian adopted 8-05) – Fuel, i.e. diesel, gasoline, that has been coloured or marked with the appropriate dye to the concentration specified by the jurisdiction for purposes of identification.

Dyed Heating Oil (FTA adopted 6-26) - A type of fuel oil that has been marked with red dye (as described by Federal Regulation 26 CFR 48.4082-1) to indicate it is not subject to certain taxes and is intended for non-transportation uses, e.g. home heating or power generation purposes.

Dyed Kerosene (FTA adopted 6-05) – Kerosene that has been colored or marked with the appropriate dye or marker to the concentration specified by the jurisdiction for tax purposes.
Dyed Kerosene (Canadian adopted 8-05) – See "Dyed Fuel".

Dyer (Canadian adopted 8-05) – A person authorized by a jurisdiction to colour or mark accountable product by the addition of a dye.

Elective Supplier (FTA adopted 10-99) - A supplier that is required to be licensed in the destination state and agrees/elects to collect and remit motor fuel tax to the destination state on accountable product/motor fuel imported to the destination state.

Electronic Filing (FTA adopted 1-14) – Is the secure transmission of machine readable structured data between a filer and a government agency and the acknowledgement thereof.

Electronic filing data may be exchanged in:

a) Extensible markup language (XML)
b) ASC X12 electronic data interchange
c) Spreadsheet or structured text files

FTA (Motor Fuel Tax and Tobacco Sections) has established national standard electronic filing formats and recommends XML and/or ASC X12 data exchanges for state use.

ETBE (Ethyl Tertiary Butyl Ether) (FTA adopted 1-20) - An oxygenate blend stock formed by the catalytic etherification of isobutylene with ethanol. ETBE is a gasoline blending component recognized by the IRS.

Ethane (FTA adopted 1-20) - A straight-chain saturated (paraffinic) hydrocarbon extracted predominantly from the natural gas stream, which is gaseous at standard temperature and pressure. It is a colorless gas that boils at a temperature of -127 degrees Fahrenheit.

Ethanol (100%) (FTA adopted 1-20) - An ethyl alcohol that is a colorless, flammable liquid produced by fermentation of sugars that can be denatured for fuel use. Fuel ethanol is used principally for blending in low concentrations with motor gasoline as an oxygenate or octane enhancer. In high concentrations, it is used in alternative-fuel vehicles specifically designed for its use.

Ethanol (denatured alcohol) (Canadian adopted 8-05, revised 1-11) – A colourless, odourless liquid, produced synthetically by cracking ethane (using ethane from natural gas or naphtha from crude oil), fermentation from crop biomass such as sugar and corn, and from waste products such as household waste and paper mill sludge through chemical decomposition and fermentation. Also known as Ethyl-Alcohol or Alcohol.

Ethanol Blended Diesel (Canadian adopted 8-05) – An accountable product resulting from a blend of diesel and

ethanol.

Ethanol Blended Gasoline (Canadian adopted 8-05) – An accountable product resulting from a blend of gasoline and ethanol. (See also "Gasohol")
Ethanol Producer (Canadian adopted 8-05, revised 1-11) – A person who manufactures or produces ethanol.

Ethylene (FTA adopted 1-20) - An olefinic hydrocarbon recovered from refinery or petrochemical processes, which is gaseous at standard temperature and pressure. Ethylene is used as a petrochemical feedstock for many chemical applications and the production of consumer goods.

Exchange Agreement (FTA adopted 1-09, revised 4-11) - An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack. The transaction is reconciled and financially settled by trading for a product at another location and is recorded by the terminal operator as a terminal removal by the receiving supplier.

Excluded Liquid (FTA adopted 1-23) is any liquid that (1) contains less than four percent normal paraffins; or (2) has a (i) distillation range of 125 °F. or less; (ii) sulfur content of 10 ppm or less; and (iii) minimum color of + 27 Saybolt.

Exempt Sales (Canadian adopted 8-05) – The sale of accountable product that is not subject to fuel tax in accordance with jurisdictional legislation, regulations or other authority.

Exempt Sales Type (Canadian adopted 8-05) – The various types of tax-exempt sales and may include:

1) Sales to Farmers and Primary Producers of Renewable Resources (this would include fishing, logging, trappers, etc.)
2) Export Sales
3) Federal government sales
4) Heating fuel sales
5) International Flights
6) Petroleum based products not intended for motive purposes

Export (Canadian adopted 8-05, revised 1-11) – The shipment or delivery of accountable product to a location outside the jurisdiction from which the product originated. (i.e. accountable product delivered out of a jurisdiction by or for a seller constitutes an export by the seller. Accountable product delivered out of a jurisdiction by or for the purchaser constitutes an export by the purchaser.)

Exporter (FTA adopted 11-98) - Any person engaged in the practice of exporting accountable product/motor fuel.

Exporter (Canadian adopted 8-05, revised 1-11) – A person that exports accountable product from one jurisdiction to another jurisdiction.

Exports (FTA adopted 11-92) - Motor fuel delivered out-of-state by or for the seller constitutes an export by the seller. Motor fuel delivered out-of state by or for the purchaser constitutes an export by the purchaser.
Facility Control Number (FTA adopted 5-16) – A number that designates a storage location within the motor fuel, or renewable fuel production or bulk transfer/terminal system. Facilities include refineries (RCN), approved terminals (TCN), biodiesel production facilities (BCN) or ethanol production facilities (ECN).

Facility Number (FTA adopted 1-16) - A unique number issued by a government entity that identifies the location, which includes one or more stationary tanks or storage facilities, that contain or will contain reportable fuel products. The location has received this designation based on certain attributes such as storage/tank size and the type of product stored at that location.

Facility (BOL) (Canadian adopted 8-05, revised 1-11) – A Bill of Lading (BOL) is a commercial document issued by a terminal or bulk plant operator representing the delivery of fuel from a consignor to a consignee or that represents

a change of ownership within the facility.

Fuel (Canadian adopted 8-05) – Any accountable product.

Fuel Grade Ethanol (FTA adopted 1-23-15) – Means a product that meets the ASTM standard D- 4806 specification for denatured motor fuel grade ethanol for blending with motor fuel to be used as a spark-ignition automotive engine fuel.

Fuel Transporter (Canadian adopted 8-05) – A person who transports accountable product from a refinery, terminal, or storage and distribution facility by means of a transport truck, a railroad tank car, a pipeline, or a marine vessel. (See "Carrier")

Gasohol (Canadian adopted 8-05) – An accountable product resulting from a blend of gasoline and ethanol.

Gasoline (FTA adopted 9-93) - All products that are commonly or commercially known or sold as gasoline or defined as gasoline in a state's statute.

Gasoline (Canadian adopted 8-05) – Accountable products as defined by a jurisdiction that are commonly or commercially known or sold as gasoline, and generally complying with CAN/CGSB-3.5. (See also "Ultra Low Sulphur Gasoline")

Gasoline Blend Stocks (FTA adopted 9-93) - All other types of additives when such additives are mixed or blended into gasoline, regardless of their classification or uses.

Gross (FTA adopted 4-95) - The total product measured in U.S. gallons without temperature or barometric adjustments.

Gross Volume (Canadian adopted 8-05) – The total product volume as measured without product temperature or atmospheric adjustments. (See "Ambient")

Heating Fuel (Canadian adopted 8-05) – An accountable product, clear or dyed, that is burned or consumed in a boiler, furnace, stove or other means in open flame combustion, for the purpose of producing heat. Synonymous terms are "heating oil", "furnace oil", "furnace fuel" and would include "stove oil".

Heating Oil (FTA adopted 11-98) - Any distillate fuel oil sold and used for heating purposes.

Heavy Fuel Oil (Canadian adopted 8-05) – See "Bunker".

High Sulfur Diesel – Dyed (FTA adopted 1-20) - Diesel fuel with a sulfur content level greater than 500 ppm that was injected with dye of a type and concentration level approved by the IRS.

#1 High Sulfur Diesel (FTA adopted 1-22) – No. 1 Diesel that has Sulphur levels above 500 ppm.

#2 High Sulfur Diesel (FTA adopted 1-22) – No. 1 Diesel that has Sulphur levels above 500 ppm.

High Sulfur Kerosene - Undyed (FTA adopted 1-22) – A combustible hydrocarbon liquid which is derived from petroleum. Kerosene is widely used to power jet engines of aircraft (jet fuel). K-2 has sulfur levels above 400 ppm and up to 3000 ppm. K-2 is intended to be burned in heaters that have an external flue to remove the exhaust from the room.

Hydrogen (FTA adopted 5-22) - (Hydrogen is a colorless, odorless, highly flammable gas, and is the lightest of all gases. It occurs chiefly in combination with oxygen in water, and also exists in acids, bases, alcohols, petroleum, and other hydrocarbons.

Hydrogen or H2 (Canadian adopted 1-11) – A gaseous product that is highly flammable and will burn at concentrations as low as 4% H2 in air. For automotive applications, hydrogen is generally used in tow forms: internal combustion or fuel cell conversion. In combustion, it is essentially burned as conventional gaseous fuels are, whereas a fuel cell uses the hydrogen to generate electricity that in turn is used to power electric motors on the vehicle. Hydrogen gas must be produced and is therefore an energy storage medium, not an energy source. The energy used to produce it usually comes from a more conventional source. Hydrogen holds the promise of very low vehicle emissions and flexible energy storage; however, many believe the technical challenges required to realize these benefits may delay hydrogen's widespread implementation for several decades. Hydrogen can be obtained through various thermo chemical methods utilizing methane (natural gas), coal, liquefied petroleum gas, or biomass (biomass gasification), from electrolysis of water, or by a process called thermolysis.

Import (Canadian adopted 8-05) – The shipment or delivery of accountable product to a location inside a jurisdiction when the product originated from a location outside the jurisdiction. (i.e.
Accountable product delivered into a jurisdiction by or for a seller constitutes an import by seller.
Accountable product delivered into a jurisdiction by or for the purchaser constitutes an import by the purchaser).

Import Verification Number (FTA adopted 11-98) - The tracking/registration number assigned by the destination state to a single transport truck delivery of accountable product/motor fuel into a state from another state.

Importer (FTA adopted 11-98) - Any person engaged in the practice of importing accountable product/motor fuel.
Importer (Canadian adopted 8-05) – A person that causes the import of accountable product into a jurisdiction from another jurisdiction.

Imports (FTA adopted 11-92) - Motor fuel delivered into a state from out-of-state by or for the seller constitutes an import by the seller. Motor fuel delivered into a state from out-of-state by or for the purchaser constitutes an import by the purchaser.

Interface (Canadian adopted 8-05) – Is the mixture or interface of two refined products such as
gasoline and diesel fuel, or diesel fuel and jet fuel. (See also "Transmix" and "Slop" and "Waste") Inventory (Canadian adopted 8-05 – The accountable product that is stored in a physical facility. Inventory Adjustment (Canadian adopted 8-05) – See also "Book Adjustment".

Isobutane (FTA adopted 1-20) - A branch-chain saturated (paraffinic) hydrocarbon extracted from both natural gas and refinery gas streams, which is gaseous at standard temperature and pressure. It is a colorless gas that boils at a temperature of 11 degrees Fahrenheit.

Jet Fuel (FTA adopted 5-22) - A product used in the propulsion of jet aircraft engines, which meets the applicable standardized international specification. It includes, but is not limited to, kerosene-type jet fuel and naphtha-type jet fuel.

Jet Fuel (Canadian adopted 8-05) – An accountable product that has been produced or sold for use in an aircraft turbine engine. Commonly referred to as Jet A or Jet A-1 or Jet B.

Jurisdiction or Taxing Jurisdiction (FTA adopted 5-08) – The United States of America, a state of the United States of America, the District of Columbia, Canada, a province or territory of Canada, Mexico, a state of the United Mexican States, or a city, county, city and county, municipality, district or other political subdivision that is authorized to levy motor fuels tax.

Kerosene (FTA adopted 9-97) - The petroleum fraction containing hydrocarbons that are slightly heavier than those found in gasoline and naptha, with a boiling range of 180 to 300 degrees Celsius.
Kerosene (Canadian adopted 8-05) – Accountable products that are commonly or commercially known or sold as kerosene, 1K or 2K and similar to Jet A or Jet A-1. (In Canada, Jet A-1 is used as a diesel fuel only in the high Artic. In

the U.S., some Jet A is rebranded to No. 1 Diesel fuel, sold at truck Stops).

Keylock (Canadian adopted 8-05, revised 1-11) – A self-serve fuelling facility controlled by an automated system operated by a card or key and primarily used by commercial customers such as carriers, motor fleet operators, farmers, fishers, marine and construction industry who purchases fuel on a high volume basis. (See also "Cardlock").

Liquefied Natural Gas (LNG) (FTA adopted 6-12) - Natural gas (primarily methane) that has been liquefied by reducing its temperature to -260 degrees Fahrenheit at atmospheric pressure.

Liquefied Natural Gas (LNG) (Canadian adopted 1-11) – A natural gas stored as a super-cooled (cryogenic) liquid. The temperature required to condense natural gas depends on its precise composition but ranges between -120 and -170 degrees C. LNG offers an energy density comparable to gasoline and diesel fuels. (See also "Natural Gas", "Compressed Natural Gas", and "Liquefied Petroleum Gas")

Liquefied Petroleum Gases (also referred to as Autogas) (Canadian adopted 8-05, revised 1- 11) – A gaseous product that has been compressed until it is transformed to a liquid. It consists mainly of propane, propylene, butane, and butylenes in various mixtures. It is produced as a by- product of natural gas processing and petroleum refining. The components of LPG are gases at normal temperatures and pressures. (Note – LPG can vary widely in composition, leading to variable engine performance and cold starting performance. At Norman temperatures and pressures, LPG will evaporate. Because of this, LPG is stored in pressurized steel bottles. Unlike natural gas, LPG is heavier than air, and thus will flow along floors and tend to settle in low spots, such as basements.
Such accumulation can cause explosive hazards, and the reason why LPG fuelled vehicles are prohibited from indoor parkades in many jurisdictions.)

Locomotive Fuel (Canadian adopted 8-05) – An accountable product used by a railway company to operate locomotive engines. (Also referred to as railroad fuel.)

Low Sulfur Diesel – Dyed (FTA adopted 1-20) - Diesel fuel with a sulfur content level between 15 ppm and 500 ppm that was injected with dye of a type and concentration level approved by the IRS.

Low Sulfur Diesel #1 – Undyed (FTA adopted 6-20) - A light distillate fuel oil that has a sulfur level between 15 ppm and 500 ppm, a distillation temperatures of 550 degrees Fahrenheit at the 90- percent point, and meets the specifications defined in ASTM Specification D 975.

Low Sulfur Diesel #2 – Undyed (FTA adopted 9-20) - A light distillate fuel with a sulfur level between 15 ppm and 500 ppm, a distillation temperatures of 500 degrees Fahrenheit at the 10- percent recovery point and 640 degrees Fahrenheit at the 90-percent recovery point and meets the specifications defined in ASTM Specification D 975.

Low Sulfur Kerosene (FTA adopted 6-20) - It has a maximum distillation temperature of 400 degrees Fahrenheit at the 10-percent recovery point, a final boiling point of 572 degrees Fahrenheit, and a minimum flash point of 100 degrees Fahrenheit and that was injected with dye of a type and concentration level approved by the IRS. This also includes 1-K.

Low Sulfur Kerosene- Undyed (FTA adopted 1-22) – A combustible hydrocarbon liquid which is derived from petroleum. Kerosene is widely used to power jet engines of aircraft (jet fuel), and is commonly used in space heaters and lamps. K-1 has sulfur levels less than 400 ppm. K-1 grade kerosene burns cleaner with fewer deposits, fewer toxins, and less frequent maintenance than K-2 grade kerosene.

Manifest number (FTA adopted 9-11) – see document/bill of lading number – also see shipping or transport document.

Manufacturer (FTA adopted 1-08) see "Producer/Manufacturer"

Manufacturer (Canadian adopted 1-11) – A person who owns, operates, or otherwise controls a facility, other than in a refinery, which manufactures fuel (does not include a recycler). (See also "Collector" and "Refiner")

Marine Diesel Oil (FTA adopted 5-22) - Marine fuels that are composed of various blends of distillates (also called marine gasoil) and heavy fuel oil.

Marine Diesel Oil (Canadian adopted 8-05) – A distillate fuel oil, including (automotive) diesel fuel, that contains essentially no residual material, has a maximum viscosity of 14 cST at 40 C, and is used in a vessel as a fuel for internal combustion engines and steam engines. Also called "marine diesel fuel" and includes "marine distillate fuels" defined in CAN/CGSB-3.70 and ISO 8217 and diesel fuels defined in CAN/CGSB-3.6 and 3.517 when used in marine service.

Marine Gas Oil (FTA adopted 5-22) - Marine gasoil (MGO) is a fuel composed of various blends of distillates. Marine gasoil is similar to diesel fuel, but has a higher density and does not have to be heated during storage.

Marine Vessel (Canadian adopted 8-05) – A ship, boat, barge or other watercraft that is designed to move in or through the water.

Marked Fuel (Canadian adopted 8-05) – Fuel that has been coloured or marked with the appropriate dye to the concentration specified by the jurisdiction for purposes of identification. (See also "Dyed Fuel")

Methane (FTA adopted 1-20) - A colorless odorless flammable gaseous hydrocarbon CH4 that is a product of biological decomposition of organic matter and of the carbonization of coal. Methane is used as a fuel and as a starting material in chemical synthesis, and is the simplest of the alkanes.

Metanol (100%) (FTA adopted 1-20) - A methyl alcohol that is a toxic, colorless, volatile flammable liquid alcohol primarily used as a solvent, antifreeze, or denaturant.

Migratory Sale (Canadian adopted 8-05) – An export sale made by a bulk dealer from one jurisdiction directly to a consumer or ultimate purchaser in another jurisdiction. (See "Exporter" or "Importer")

Mineral Oil (FTA adopted 1-23) (aka Liquid Petroleum, Paraffin Oil, Mineral Paraffins, White Mineral Oil) is a clear, odorless liquid made from highly refined, purified and processed petroleum.

Motor Fuel (Canadian adopted 8-05) – Any fuel that can be used to provide power for an internal combustion or turbine engine that includes, but not limited to: "diesel fuel", "alternative fuel" or "gasoline". Some jurisdictions use the term "motor fuel" to define distillates only.

Motor Vehicle (Canadian adopted 8-05) – A self-propelled motorized vehicle.

Motor oil, engine oil, or engine (FTA adopted 1-16) - lubricant is any of various well-developed lubricants (comprising oil enhanced with additives, for example, in many cases, extreme pressure additives) that are used for lubrication such as for internal combustion engines.

MTBE (Methyl Tertiary Butyl Ether) (FTA adopted 1-20) - An ether intended for gasoline blending to increase the amount of oxygen. MTBE is a gasoline blending component recognized by the IRS.

Naptha (FTA adopted 1-20) - A flammable oil containing various hydrocarbons, obtained by the dry distillation of organic substances such as coal, shale, or petroleum. Naptha is a gasoline blending component recognized by the IRS.

Natural Gas (FTA adopted 6-12) - A gaseous mixture of hydrocarbon compounds, the primary one being methane.

Natural Gas (Canadian adopted 1-11) – A gaseous product consisting mostly of methane and is drawn from gas wells or in conjunction with crude oil production and is delivered through pipelines once it has been processed to the pipeline's specifications or standards. It also contains hydrocarbons such as ethane and propane as well as other gases such as nitrogen, helium, carbon dioxide, sulphur compounds, and water vapor. Natural gas is not sold or used as a motor fuel unless it has been compressed or liquefied due to its low energy value and high volume in its natural state. (Note – natural gas is considered an accountable product, if it is sold for use in an internal combustion engine.)

Net (FTA adopted 4-95) - The remaining product, after all considerations and deductions have been made, and measured in U.S. gallons by proved meters, corrected to a temperature of sixty (60) degrees Fahrenheit (15 degrees Celsius) and to a pressure of fourteen and seven tenths (14.7) pounds per square inch.

Net Volume (Canadian adopted 8-05) – The volume of accountable product measured in liters, after adjustment or correction from ambient measured volume to a temperature of 15 degrees Celsius and to a pressure of 101.356 kPa. (See "Temperature Corrected")

No.1 Diesel – Dyed (FTA adopted 6-20) - A light distillate fuel oil that has distillation temperatures of 550 degrees Fahrenheit at the 90-percent point and that was injected with dye of a type and concentration level approved by the IRS.

No.1 Fuel Oil – Undyed (FTA adopted 9-20) - A light distillate fuel oil that has distillation temperatures of 400 degrees Fahrenheit at the 10-percent recovery point and 550 degrees Fahrenheit at the 90-percent point and meets the specifications defined in ASTM Specification D 396.

Opening Untaxed Inventory (Canadian adopted 8-05, revised 1-11) – Inventory at the beginning of the reporting period for accountable products stored at terminals or other storage location where tax-free fuel is stored in the reporting jurisdiction. (Note – opening untaxed inventory in one month must equal the closing untaxed inventory in the previous month.)

Organic Oils (FTA adopted 5-22) - Produced by plants, animals, and other organisms through natural metabolic processes.

Originating Facility (Canadian adopted 8-05) – A physical facility from which the accountable product was transported. (See "Physical Facility")

Other Adjustments or Installments (Canadian adopted 8-05, revised 1-11) – On the Generic Fuel Tax Reporting Forms, other adjustments or installments consists of reassessment adjustments from other periods, tax installments or eligible amounts as specified by each jurisdiction.

Pentanes, including isopentanes (FTA adopted 1-20) - A volatile, colorless liquid hydrocarbon with a characteristic gasoline-like odor that can be burned as a fuel that is similar to butane and hexane. Pentane is a gasoline blending component recognized by the IRS.

Permissive Supplier (FTA adopted 11-98) - An out-of-state supplier, who is not an importer or exporter, that elects to collect and remit motor fuel tax to the destination state, but is not required to have a supplier's license in the destination state.

Person (FTA adopted 11-98) - Any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company; or a receiver, trustee, or guardian or other representative appointed by order of any court; or any city, town, county, or other political subdivision. Additionally, whenever, used, the term "person" as applied to partnerships and associations, shall mean the partners or members thereof. As applied to limited liability company, and as applied to corporations the term "person" shall

mean the officers, agents, or employees of the limited liability company, and as applied to corporations the term "person" shall mean the officers, agents, or employees.

Person (Canadian adopted 8-05) – Any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company: or a receiver, trustee, or guardian or other representative appointed by order of any court; or any city, town, county or other political subdivision. Additionally, whenever, used, the term "person" as applied to partnerships and associations, shall mean the partners or members thereof. As applied to limited liability company, and as applied to corporations the term "person" shall mean the officers, agents, or employees of the limited liability company, and as applied to corporations the term "person" shall mean the officers, agents, or employees.

Physical Facility (Canadian adopted 8-05, revised 1-11) – Any bulk storage facility licensed or registered by a jurisdiction at a fixed location that is used to store accountable products.

Pipeline (FTA adopted 4-95) - A fuel distribution system that moves product, in bulk, through a pipe, either from a refinery to a terminal, or from a terminal to another terminal.

Pipeline (Canadian adopted 8-05) – A fuel distribution system that moves accountable products, in bulk, through a pipe, either from a refinery to a terminal, or from a terminal to another terminal (or to a large vender, i.e. an airport).

Point of Delivery (FTA adopted 9-93) - The specific address of delivery, including but not limited to customer name, street, city, state and zip code, to which reportable motor fuel is dispensed into any storage facility, receptacle, container, or any type of transportation equipment.

Point of Taxation (Canadian adopted 8-05, revised 1-11) – In general terms, each jurisdiction may apply tax at one of two points in the distribution chain. For terminal based point of taxation, taxes on accountable products are charged, collected, reported and remitted by the collector receiving the fuel from the primary terminal (or the importer of fuel into a jurisdiction). For sales based point of taxation, taxes on accountable products are charged, collected, reported and remitted by the last collector in the distribution chain (this could also be described as sales to the first non-collector basis of taxation).

Position Holder (FTA adopted 4-95) - With respect to motor fuel in a terminal, the person that holds the inventory position of the motor fuel, as reflected on the records of the terminal operator. A person holds the inventory position when that person has a contractual agreement with the terminal operator for the use of storage facilities or terminaling services at a terminal with respect to the motor fuel. This also includes a terminal operator who owns motor fuel in their terminal.

Position Holder (Canadian adopted 8-05, revised 1-11) – Is, with respect to accountable fuel in a terminal, the person that holds the inventory position (i.e. ownership) of the fuel. as reflected on the records of the terminal operator. A person holds the inventory position when that person has a contractual agreement with the terminal operator for the use of storage facilities or terminaling services at a terminal with respect to the accountable fuel. This also includes a terminal operator who owns accountable fuel in their terminal. (Note – There can be multiple position holders (i.e., owners) of fuel within a terminal, and each owner is responsible for their accountable fuel volumes.)

Producer/Manufacturer (FTA adopted 1-08) – Any person who produces, refines, blends, distills, manufacturers or compounds accountable product/motor fuel. (See "accountable product/motor fuel")

Propane (FTA adopted 5-22) - A colorless gas, C3H8, found in natural gas and petroleum and widely used as a fuel.

Propane (Canadian adopted 1-11) – Is known as C3H8 and is a colourless, odourless, easily liquefied, gaseous hydrocarbon. It is a by-product of oil refining or natural gas processing. Propane is commercially available as liquefied propane (which under 300PIS of pressure has an energy density 270 times greater than the gaseous form.

An odorant, ethyl mercaptan, is added for leak detection).

Propylene (FTA adopted 1-20) - A colorless, flammable gas, of the olefin series.

Racing Fuel (FTA adopted 1-11) – An accountable product, generally leaded gasoline of one hundred and five octane or more, for off-highway use in competition vehicles, e.g., race cars, snowmobiles and motorcycles (excludes aircraft).

Racing Fuel (Canadian adopted 1-11) – An accountable product, generally leaded gasoline of one hundred and five octane or more, for use in competition vehicles, e.g., race cars, snowmobiles and motorcycles. (Note – racing fuel is generally taxable and reported as either gasoline or diesel fuel.)

Rack (FTA adopted 11-98) - A mechanism used to dispense accountable product/ motor fuel from a refinery, terminal, or bulk plant into a transport truck, railroad tank car, or other means of transportation.

Rack (Canadian adopted 8-05) – A mechanism for loading or dispensing accountable product from a refinery, a terminal, or a bulk plant into a tank truck, a railroad tank car, or marine vessel.

Raffinate (FTA adopted 1-20) - A low-octane mixture that remains after aromatics extraction from reformate. Raffinate is a gasoline blending component recognized by the IRS.

Railroad Fuel (Canadian adopted 8-05) – See "Locomotive Fuel".

Rebrand (Canadian adopted 8-05, revised 1-11) – The process of making an adjustment in the books or records to reflect a reclassification of one product to that of another product including blending, dying or change of end-use of accountable products. (i.e. diesel fuel rebranded to heating fuel or transmix/slop returned to the refinery for processing). There may be a change in the tax treatment of the product as a result of re-branding.

Recycler (Canadian adopted 8-05) – A person that recycles petroleum products.

Refined or Manufactured within Jurisdiction (Canadian adopted 8-05, revised 1-11) – Accountable product produced in the reporting jurisdiction and transferred to untaxed finished goods inventory during the reporting period.

Refiner (FTA adopted 11-98) - Any person who owns, operates, or controls a refinery.

Refiner (Canadian adopted 8-05, revised 1-11) – A person who owns, operates, or otherwise controls a crude oil or petroleum based refinery which manufactures fuel. (Note – dose not include a recycler.) See also "Collector" and "Manufacturer")

Refinery (FTA adopted 11-98) - Any facility used to process crude oil, unfinished oils, natural gas liquids, or other hydrocarbons into any accountable product/motor fuel.

Refinery (Canadian adopted 8-05) – A facility used to produce accountable product from crude oil, unfinished oils, natural gas liquids, and other hydrocarbons.

Reformulated Blendstock for Oxygenate Blending (RBOB) (FTA adopted 1-17) - Motor gasoline blending components intended for blending with oxygenates to produce finished reformulated motor gasoline.

Removal (FTA adopted 11-98) - A physical transfer of any accountable product/motor fuel from a storage facility.
Renewable Diesel (FTA adopted 5-17) - is a hydrocarbon diesel vehicle fuel produced from non- petroleum renewable resources such as vegetable oils (soy, corn, canola, etc.), animal or poultry fat, used cooking oil, municipal solid waste, and wastewater sludge and oils. The most common process used today to produce this

product is hydrotreating, which is used in petroleum refineries currently. Renewable diesel is virtually indistinguishable from conventional (petroleum-based) diesel fuel in its chemical composition and performance. Accordingly, renewable diesel is considered a "drop-in" fuel, which means it can be used in blends with conventional diesel fuel, and its presence will be transparent to vehicles or equipment. Renewable diesel meets or exceeds all ASTM D975 minimum standards. Renewable diesel is not biodiesel.

Renewable Fuel (FTA adopted 9-10) – means liquid non-petroleum based fuels that can be placed in vehicle fuel tanks and used as a fuel in a highway vehicle. It includes all forms of fuel commonly or commercially known or sold as biodiesel and ethanol.

Reporting Period (Canadian adopted 8-05, revised 1-11) – For fuel tax inventory and tax reporting purposes, the reporting period is generally on a monthly basis but can be less frequent (e.g., quarterly, semi-annual or annual) at the discretion of the jurisdiction.

Residual Fuel Oil (FTA adopted 5-22) - Heavier fuel oils known as No. 5 and No. 6, that remain after the distillate fuel oils and lighter hydrocarbons are distilled away in refinery operations.

Retail Dealer/Retailer (Canadian adopted 8-05, revised 1-11) – A person who operates a retail fuel station.

Retail Station (FTA adopted 4-95) - Any location from which motor fuel is sold to an end user by direct delivery into fuel supply tanks. Each state may modify to exclude or include marine sales.

Retail Station (Canadian adopted 8-05, revised 1-11) – A location from which accountable product is sold to an end-user and normally dispensed directly into a tank of a motor vehicle.

Retailer (FTA adopted 4-95) - Any person who operates a retail station.

Sale (FTA adopted 4-95) - In addition to its ordinary meaning, any exchange, gift or other disposition of accountable product/motor fuel. In every case where such accountable/motor fuel product is exchanged, given or otherwise disposed of, it shall be deemed to have been sold.

Sale (Canadian adopted 8-05, revised 1-11) – Is, in addition to its commonly defined meaning, any exchange, gift or other disposition of accountable product/motor fuel. When such accountable/motor fuel product is exchanged, given or otherwise disposed of, it shall be deemed to have been sold.

Shipping or Transport Document (FTA adopted 9-10) – Is a delivery document issued in conjunction with the sale, transfer, or transport of motor fuel. A shipping or transport document issued by a terminal operator shall be machine printed. All other shipping documents shall be typed or handwritten on a preprinted form or machine printed.

Shrinkage (Canadian adopted 8-05, revised 1-11) – A variance in the volume of accountable product sold or available for sale, as a result of temperature or pressure variances, evaporation or normal handling losses. (Note – If fuel is temperature corrected, there is no shrinkage due to temperature or pressure variations.) (See also “Accountable Losses” and “Verifiable Losses”)

Shrinkage Allowance (Canadian adopted 8-05, revised 1-11) – Allowances available in some reporting jurisdictions for shrinkage losses. (Note - This field is used to report the allowances and not actual volume losses. Actual volume losses are reported under “Volume Adjustments”.)

Slop (Canadian adopted 8-05) – Any mixed hydrocarbon product(s) which are suitable for refining. Slop is re-processed through the refinery. (See also “Transmix” and “Interface” and “Waste”)

Soy Oil (FTA adopted 5-22) - An oil derived from soybeans that can be used as a feedstock for renewable diesel or biodiesel.

Special Fuel (FTA adopted 11-98) - Any accountable product/motor fuel other than gasoline, gasohol, or alternative fuels.

Stationary Transfer (FTA adopted 9-97) - Transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.
Stationary Transfer (Canadian adopted 8-05) – Transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.

Stock Adjustment (Canadian adopted 8-05) – Adjustment made to the book volume of an accountable product as a result of the difference between the calculated inventory and actual inventory volume. (See "Book Adjustment")

Supplier (FTA adopted 11-98) - Any person required to collect and remit tax on accountable product/motor fuel removed from a terminal/refinery rack.

TAME (Tert-Amyl Methyl Ether) (FTA adopted 1-20) - is an ether used as a fuel oxygenate. An oxygenate blend stock formed by the catalytic etherification of isoamylene with methanol. TAME is a gasoline blending component recognized by the IRS.

Tanker Truck (Canadian adopted 8-05, revised 1-11) – A truck designed or used to transport bulk quantities of accountable product in addition to the accountable product used for it's own propulsion (tractor trailer combination).

Tank Wagon (FTA adopted 10-99) - A straight truck designed or used to transport accountable product/motor fuel.

Tank Wagon (Canadian adopted 8-05, revised 1-11) – A straight truck designed or used to transport accountable product/motor fuel. (also known as bulk fuel trucks).

Temperature Corrected (Canadian adopted 8-05) – The volume of accountable product after adjustment from the volume measured at ambient temperature to the volume of the product at 15 degrees Celsius and a pressure of 101.356 kPa. (See also "Net Volume")

Terminal (FTA adopted 9-93) - A reportable fuel storage and distribution facility that is supplied by pipeline or vessel, and from which reportable fuel may be removed at a rack. This also includes bulk plants that store reportable fuel for others.

Terminals (Canadian adopted 8-05, revised 1-11)
Primary Distribution Terminal – An accountable fuel storage and distribution facility that is normally supplied by pipeline but may be supplied by vessel or rail, and from which accountable fuel is removed in bulk quantities into pipelines for further distribution, the cargo tanks of transport trucks, marine vessels or rail cars. Such fuel is normally supplied to other primary distribution terminals, bulk plants, secondary distribution terminals, retail service stations, cardlocks, keylocks and bulk end users. (Note - Primary Distribution Terminals are the fuel tax collection point for those jurisdictions that collect tax based on the fuel lifted from the terminal.)
Secondary Distribution Terminals – As above, only the fuel storage and distribution facility is normally supplied by rail or truck transport from fuel lifted from a Primary Distribution Terminal. (Note - Secondary distribution terminals are not terminals for purposes of collecting tax for jurisdictions who collect tax based on fuel lifted from primary distribution terminals. Such fuel is normally supplied to bulk plants, retail service stations, cardlocks, keylocks and bulk end users.)

Terminal Bulk Transfer (FTA adopted 10-99) - Any bulk transfer and in-tank transfers within a terminal.

Terminal Code (FTA adopted 5-16) – See Facility Control Number

Terminal Bulk Transfer (Canadian adopted 8-05) – Includes but is not limited to the following:
A marine barge movement of accountable product from a refinery or terminal to a terminal.
Pipeline movements of accountable product from a refinery or terminal to a terminal.
Book transfers of accountable product within a terminal, between suppliers prior to completion of removal across a terminal rack.
Two-party exchanges between two or more position holders.

Terminal Operator (FTA adopted 9-93) - Any person that owns, operates, or otherwise controls a terminal.

Terminal Operator (Canadian adopted 8-05) – Any person that owns, operates, or otherwise controls a terminal. (See also "Filer" or "Collector")

Terminal Transfer System (FTA adopted 10-99) - The components of a bulk transfer system used in a terminal bulk transfer.

Toluene (FTA adopted 1-20) - Colorless liquid of the aromatic group of petroleum hydrocarbons, made by the catalytic reforming of petroleum naphthas containing methyl cyclohexane. A high-octane gasoline-blending agent, solvent, and chemical intermediate. Toluene is a gasoline blending component recognized by the IRS.

Transloader (FTA adopted 9-18) - The equipment used to transfer product from one mode of transportation to another.

Transloader Operator (FTA adopted 9-19) - Person that engages in the process of transferring product from one mode of transportation to another.

Transloading (FTA adopted 9-18) - The process of transferring product from one mode of transportation to another.

Transmix (FTA adopted 11-98) - The accountable product/motor fuel that results from the natural mixing of products at both the beginning and end of each batch of product shipped through a pipeline.

Transmix (Canadian adopted 8-05, revised 1-11) – The buffer or interface that results from the mixing of two different accountable products in a pipeline shipment, and includes a mixture of two different products within a refinery that results in an off-grade product mix. (See also "Slop" and "Interface" and "Waste")

Transport Document (FTA adopted 9-10) – See Shipping or Transport Document.

Transport Truck (FTA adopted 10-99) - A tractor trailer combination designed or used to transport accountable product/motor fuel.

Transport Truck (Canadian adopted 8-05) – See "Tanker Truck".

Two Party Exchange (FTA adopted 1-09) - A transaction in which petroleum product is transferred from one supplier to another supplier pursuant to an exchange agreement.

Ultimate Purchaser (FTA adopted 10-99) - Any person who consumes or uses accountable product/motor fuel.

Ultimate Vendor (FTA adopted 10-99) - Any person who sells accountable product/motor fuel to the ultimate purchaser.

Ultra Low Sulphur Diesel (Canadian adopted 8-05) – An accountable product that is commonly or commercially known as "diesel", offered for sale or used as a fuel in compression emission engines containing no more than 15 PPM concentration of sulfur, after May 31, 2006. (See also "Diesel")

Ultra Low Sulfur Diesel – Undyed (FTA adopted 9-20) - A light distillate fuel that has a sulfur level no higher than 15 ppm and meets the specifications defined in ASTM Specification D 975.

Ultra-Low Sulfur Diesel – Dyed (FTA adopted 1-20) - Diesel fuel with a sulfur content level less than or equal to 15 ppm that was injected with dye of a type and concentration level approved by the IRS.

Ultra Low Sulfur Gasoline (Canadian adopted 8-05) – Accountable products as defined by a jurisdiction that are commonly or commercially known or sold as "gasoline", and generally complying with CAN/CGSB-3.5 and having an annual average sulfur level of not greater than 30 PPM. (See also "Gasoline")

Undefined Products (FTA adopted 5-22) - Any product that does not meet the characteristics and definitions previously defined.

Undyed Diesel Fuel (FTA adopted 11-98) - Any diesel fuel that has no detectable presence of dye.

Undyed Diesel Fuel (Canadian adopted 8-05) – Any diesel fuel that has no detectable presence of dye.

Unverifiable Gains/Losses (Canadian adopted 8-05) – An adjustment to inventory that cannot be verified as sold, lost, destroyed, stolen, contaminated, consumed or distributed. (See "Verifiable Losses")

Used Oil (FTA adopted 6-20) - Any oil that has been refined from crude oil or any synthetic oil that has been used and as a result of such use is contaminated by physical or chemical impurities.

Vendor (Canadian adopted 8-05) – A person authorized or licensed to sell accountable product.

Verifiable Losses (Canadian adopted 8-05, revised 1-11) – Accountable fuel losses which can be verified and proven. Such losses generally include, spills in transit, loss due to fire or even third party theft. This does not include losses verifiable by calculation of book to actual. (See also "Accountable Losses", "Shrinkage" and "Stock Adjustment")

Vessel (Canadian adopted 8-05) – See " Marine Vessel".

Volume (Canadian adopted 8-05, revised 1-11) – All volumes must be reported at either ambient temperature or corrected to 15 degrees C. Consistency is required and the volume for reporting and tax calculation purposes may be specified by each jurisdiction. (See also "Gross Volume" and "Net Volume")

Volume Adjustment (Canadian adopted 8-05) – An adjustment to inventory that can be measured in liters that will not be dispensed through normal dispensing and metering process and facilities.

Voyage Number (FTA adopted 9-10) – Is a manifest number or document number in the mariner time industry.
Waste (Canadian adopted 8-05) – A contaminated product which cannot be re-used, re-claimed, or re-processed, but must be disposed of as a waste or hazardous material, as distinct from "slop", "transmix", or "interface".

Waste Oil (FTA adopted 6-20) - Any petroleum based or synthetic oil, through contamination, has become unsuitable for its original purpose due to the presence of impurities or loss of original properties.

Wholesale (FTA adopted 10-99) - Any person engaged in the business of selling accountable product/motor fuel for the purpose of resale.

Wholesaler (Canadian adopted 8-05) – Any person engaged in the business of selling accountable product for the purpose of resale.

Xylene (FTA adopted 1-20) - Colorless liquid of the aromatic group of hydrocarbons made from the catalytic

reforming of certain naphthenic petroleum fractions. Used as high-octane motor and aviation gasoline blending agents, solvents, chemical intermediates. Xylene is a gasoline blending component recognized by the IRS.

EXHIBIT C: Uniform Forms

Purpose

One of the goals of the Uniformity Committee is to encourage each state to utilize forms that follow uniform guidelines. There are many advantages to utilizing uniform returns and reports. A few examples of these benefits are as follows.

1. Predesigned Forms – The Uniformity Committee has designed motor fuel tax reports for most points of taxation. These reports were designed by state and industry representatives and are available to all fuel tax administrators. States experiencing law changes associated with a point of taxation should consider utilizing reports designed by the Uniformity Committee.

2. Exchange of Information - Uniform forms facilitate the exchange of information between states by ensuring each state collects similar data.

3. Multi-state Filers - Companies who operate in multiple states must accommodate the specific filing requirements for each state. Uniform returns and reports will limit variances and reduce the costs associated with filing motor fuel tax returns in more than one state.

4. Cross-Checking - The forms are designed to facilitate a cross-check between taxpayer and third party records. Receipt and disbursement schedules are typically matched against the following records:

    - Other states' import and export schedules
    - Common carrier reports
    - Terminal operator reports

Uniform Filing Requirements

The following is a list of data fields/information that should be included on paper forms in order to be considered uniform by the FTA Forms Management Subcommittee.

- **Return/Report (Generic Data)**
    - Filer's Name
    - Filer's Address
    - Filing Period
    - Filer's FEIN/SSN
    - Contact Name
    - Contact Phone Number
    - Contact Email Address (Optional)
    - Instructions

- Signature Line

- **Schedules (Receipts, Disbursements/Rack Removals, Inventories, State Diversion Corrections, and Deliveries)** - Reference the applicable Schedule of Uniformity for data field requirements by form type, as follows.

  - Schedule of Receipts – See Schedule of Uniformity-A
  - Schedule of Disbursements/Rack Removals – See Schedule of Uniformity-B
  - Schedule of Inventories – See Schedule of Uniformity-C
  - Schedule of State Diversion Corrections – See Schedule of Uniformity-D
  - Schedule of Deliveries – See Schedule of Uniformity-E

States are allowed some flexibility when using uniform reports. The reports can be modified to accomplish the following:

- States can add or delete product columns from the uniform summary reports (cover sheet only) to tailor the forms to their needs.
- States can require taxpayers to complete sub schedules for additional information but must use the standard schedule format. The total of the sub schedules is reflected on the uniform schedule.
- Each state should require a taxpayer to provide net, gross, and billed gallons on their schedule of receipts and disbursements to facilitate the sharing of tax information among states.

Additional Notes –

It is preferred that the column headings are in the same order as found in the FTA Uniformity Guide for each of the different schedule types however, the order of the columns will not keep a form from being considered uniform.

Adding additional columns to the paper schedules may cause the schedules to be considered not uniform.

When formatting the schedules be sure to consider data requested and column width to accommodate the data. Always provide clear, precise instructions regarding the formatting of the information, such as wrapping or truncating text.

Note – Fields identified as optional are not required but strongly recommended.

Uniform Forms
Schedule of Uniformity – A (Schedule of Receipts)

The following is a list of data fields/information that must be included on paper forms in order to be considered uniform by the FTA Forms Management Subcommittee.

Schedule of Receipts	Terminal Reports	Supplier/Permissive Suppler Report	Distributor Fuel Tax Report	Fuel Blender Report	Producer Report	Alternative Fuel Report	Retailer Fuel Report	Bulk Dealer Report	Common and Contract Petroleum Carrier Report	Motor Fuel Sales Tax Report
Company Name	X	X	X	X	X	Not Required	X	X	See Schedule of Uniformity - E	Not Required
License Number		O	O	O	O		O	O		
Company FEIN	X	X	X	X	X		X	X		
Terminal Code	X									
Schedule Type		X	X	X	X		X	X		
Filing Period End	X	X	X	X	X		X	X		
Product Code	X	X	X	X	X		X	X		
Carrier Name	X	X	X	X	X		X	X		
Carrier FEIN	X	X	X	X	X		X	X		
Mode	X	X	X	X	X		X	X		
Position Holder Name	X									
Position Holder FEIN	X									
Point of Origin		X	X	X	X		X	X		
Point of Destination		X	X	X	X					
Acquired From/Seller Name		X	X	X	X		X	X		
Seller FEIN		X	X	X	X		X	X		
Date Received	X	X	X	X	X		X	X		
Document Number	X	X	X	X	X		X	X		
Net Gallons	X	X	X	X	X		X	X		
Gross Gallons	X	X	X	X	X		X	X		
Billed Gallons		O	O	O	O		O	O		

Fields identified with an X are required fields. Fields identified with an O are optional fields.

Uniform Forms
Schedule of Uniformity – B (Schedule of Disbursements/Rack Removal)

The following is a list of data fields/information that must be included on paper forms in order to be considered uniform by the FTA Forms Management Subcommittee.

Schedule of Disbursements/Rack Removals	Terminal Report	Supplier/ Permissive Supplier Report	Distributor Fuel Tax Report	Fuel Blender Report	Producer Report	Alternative Fuels Report	Retailer Fuel Report	Bulk Dealer Report	Common and Contract Petroleum Carrier Report	Motor Fuel Sales Tax Report
Company Name	X	X	X	X	X	Not Required	Not Required	X	See Schedule of Uniformity - E	X
License Number		O	O	O	O			O		O
Company FEIN	X	X	X	X	X			X		X
Terminal Code	X	O	O	O	O					
Schedule Type		X	X	X	X			X		X
Jurisdiction Code Number										X
Filing Period End	X	X	X	X	X			X		X
Product Code	X	X	X	X	X			X		X
Carrier Name	X	X	X	X	X			X		X
Carrier FEIN	X	X	X	X	X			X		X
Mode	X	X	X	X	X			X		X
Complete Address of Product Delivery										X
Position Holder Name	X									
Position Holder FEIN	X									
Point of Origin		X	X	X	X					
Point of Destination	X	X	X	X	X			X		
Purchaser Name		X	X	X	X			X		X
Purchaser FEIN		X	X	X	X			X		X
Date Shipped/Sold	X	X	X	X	X			X		X
Document Number	X	X	X	X	X			X		X
Net Gallons	X	X	X	X	X			X		X
Gross Gallons	X	X	X	X	X			X		X
Billed Gallons		O	O	O	O			O		O
Gross Sales From Product										X

Fields identified with an X are required fields. Fields identified with an O are optional fields.

Uniform Forms
Schedule of Uniformity – C (Schedule of Inventories)

The following is a list of data fields/information that must be included on paper forms in order to be considered uniform by the FTA Forms Management Subcommittee.

Schedule of Inventories	Terminal Report	Supplier/ Permissive Supplier Report	Distributor Fuel Tax Report	Fuel Blender Report	Producer Report	Alternative Fuels Report	Retailer Fuel Report	Bulk Dealer Report	Common and Contract Petroleum Carrier Report	Motor Fuel Sales Tax Report
Company Name	X	Terminal Report Only								
Company FEIN	X									
Terminal Code	X									
Filing Period End	X									
Product Code	X									
Position Holder Name	X									
Position Holder FEIN	X									
Beginning Inventory	X									
Total Receipts	X									
Total Disbursements	X									
Gain/Loss	X									
Ending Inventory	X									

Fields identified with an X are required fields. Fields identified with an O are optional fields.

Uniform Forms
Schedule of Uniformity – D (Schedule of State Diversion Corrections)

The following is a list of data fields/information that must be included on paper forms in order to be considered uniform by the FTA Forms Management Subcommittee.
The following is a list of data fields/information that must be included on paper forms in order to be considered uniform by the FTA Forms Management Subcommittee.

Schedule of State Diversion Corrections	Terminal Report	Supplier/Permissive Supplier Report	Distributor Fuel Tax Report	Fuel Blender Report	Producer Report	Alternative Fuel Report	Retailer Fuel Report	Bulk Dealer Report	Common and Contract Petroleum Report	Motor Fuel Sales Tax Report
Company Name	X	Supplier/Permissive Supplier Report Only								
License Number	O									
Company FEIN	X									
Schedule Type	X									
Filing Period End	X									
Product Code	X									
Carrier Name	X									
Carrier FEIN	X									
Mode	X									
Point of Origin	X									
Point of Destination	X									
Terminal Code	O									
Purchase Name	X									
Purchase FEIN	X									
Date Shipped	X									
Document Number	X									
Net Gallons	X									
Gross Gallons	X									
Billed Gallons	O									
Diversion Number	X									

Fields identified with an X are required fields. Fields identified with an O are optional fields.

Uniform Forms
Schedule of Uniformity – E (Schedule of Deliveries)

The following is a list of data fields/information that must be included on paper forms in order to be considered uniform by the FTA Forms Management Subcommittee.

Schedule of Deliveries	Terminal Report	Supplier/ Permissive Supplier Report	Distributor Fuel Tax Report	Fuel Blender Report	Producer Report	Alternative Fuels Report	Retailer Fuel Report	Bulk Dealer Report	Common and Contract Petroleum Carrier Report	Motor Fuel Sales Tax Report
Company Name	Common and Contract Petroleum Products Carrier Report Only								X	
Company FEIN									X	
Terminal Code									O	
Filing Period End									X	
Product Code									X	
Person Hiring the Carrier (Company Name)									X	
Person Hiring the Carrier (FEIN)									X	
Seller (Company Name)									X	
Seller (FEIN)									X	
Mode									X	
Origin									X	
Delivered To (Name)									X	
Delivered To (Address)									X	
Delivered To (FEIN)									X	
Date Delivered									X	
Document Number									X	
Net Gallons									X	
Gross Gallons									X	

Fields identified with an X are required fields. Fields identified with an O are optional fields.

EXHIBIT D: FTA Uniform Reporting Forms

The FTA Uniformity Committee conducted a survey to the states to find out which states were compliant or non-compliant with uniform forms. The following is the results of the completed survey:

State	FEIN #	Product Codes	Uniform Schedules	Tax Return	Gross	Net	Billed	Date of FTA Review
Alabama	Yes	Yes	Yes	Yes	Yes	Yes		09/2015
Alaska	Yes	Yes	No	No			Yes	
Arizona	Yes	Yes	Yes	Yes			Yes	09/2018
Arkansas	Yes	Yes	Yes	No		Yes		
California	Yes	Yes	Yes	No	No	Yes		
Colorado	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Connecticut	Yes	Yes	Yes	Yes	Yes			
Delaware	Yes	Yes	Yes	No	Yes			
Florida	Yes	Yes	Yes	Yes		Yes		06/2015
Georgia	Yes	Yes	Yes	Yes		Yes		09/2013
Hawaii	Yes	No	No	No	Yes			
Idaho	Yes	Yes	Yes	Yes	Yes	Yes		09/2015
Illinois	No	No	No	Yes	Yes	Yes	Yes	
Indiana	Yes	Yes	Yes	No	Yes			
Iowa	Yes	Yes	Yes	Yes	Yes			
Kansas	Yes	Yes	Yes	Yes		Yes		
Kentucky	Yes	Yes	Yes	Yes	Yes	Yes	Yes	01/2016
Louisiana	No	Yes	Yes	Yes		Yes		
Maine	Yes	Yes	Yes	No	Yes			
Maryland	Yes	Yes	Yes	Yes	Yes	Yes		2006/2007
Massachusetts	Yes	Yes	Yes	No	Yes			2006/2007
Michigan	Yes	Yes	Yes	Yes	Yes			
Minnesota	Yes	Yes	Yes	No	Yes			
Mississippi	Yes	Yes	Yes	No	no	Yes		
Missouri	Yes	Yes	Yes	Yes			Yes	
Montana	Yes	Yes	Yes	Yes	Yes			
Nebraska	Yes	Yes	Yes	Yes	Yes			
Nevada	Yes	Yes	Yes	Yes	Yes	Yes		
New Hampshire	Yes	Yes	Yes	Yes	Yes			01/2015
New Jersey	Yes	No	No	No			Yes	
New Mexico	Yes	Yes	Yes	Yes	Yes	Yes		2004/2005
New York	Yes	No	No	No	Yes	Yes	Yes	09/2015
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	2004/2005
North Dakota	Yes	Yes	Yes	No	Yes			
Ohio	Yes	Yes	Yes	Yes	Yes			
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Oregon	Yes	Yes	Yes	Yes	Yes	Yes		05/2014
Pennsylvania	Yes	Yes	Yes	Yes			Yes	
Rhode Island	No	No	No	Yes	Yes			
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
South Dakota	Yes	Yes	Yes	Yes	Yes			
Tennessee	Yes	Yes	Yes	Yes		Yes		
Texas	No	No	No	No	Yes	Yes	Yes	

Utah	Yes	Yes	Yes	No	Yes	Yes		2009/2010
Vermont	Yes	Yes	Yes	Yes	Yes	Yes	Yes	02/2020
Virginia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Washington	Yes	Yes	Yes	Yes	Yes	Yes		09/2014
West Virginia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Wisconsin	Yes	Yes	Yes	Yes	Yes			
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes	

Notes to survey

FEIN#: Does the return and/or subschedules cite the FEIN# of each seller and carrier?

Product Codes: Is the return using the FTA approved product codes? If not, the return is using state devised product codes.

Uniform Schedules: Is the return using the schedule codes adopted by the FTA? If not, the return is using state devised schedule codes.

Tax Return: Is the return covering all tax types (gasoline & diesel)? If not, the return only covers one tax type.

Gross, Net, Billed Gallons: Is the information on the return reported in net, gross and billed gallons? If not, what system is the state using? If listed a "none" this means the Forms Management Subcommittee was unable to determine what the gallon system that was being used.

Each state should require a taxpayer to provide net, gross and billed gallons on their schedule of receipts and disbursements to facilitate the sharing of tax information among states.

EXHIBIT E: Terminal Report

Purpose

The Terminal Report gives the state full accountability of all accountable products/motor fuel products moving through a terminal. The report is not a tax report. It gives the state an independent source of accountable product/motor fuel information that can be used to verify the transactions reported by taxpayers.

Who Must File

All terminal operators who provide terminal services must file the Terminal Report. Terminal operators who operate more than one terminal must file a separate report for each terminal. If a state is receiving all of the inventory information with its distributor/supplier return you may want to consider adopting the following policy: A distributor who operates a terminal that handles only accountable products/motor fuel that it owns is not required to file the report. If the distributor handles accountable products/motor fuel owned by others, it must report all accountable products/motor fuel including its own. Bulk plant operators do not file this report.

1. Terminal Report Summary

2. Schedule of Receipts

Each receipt of an accountable product/motor fuel into a terminal is listed on this schedule. By requiring the carrier name and FEIN to be listed with each receipt, the state can verify the receipt using the Common and Contract Carrier Report.

The position holder information on this schedule allows a state to track each taxpayer's movement of accountable products/motor fuel into a terminal. However, position holder information will not be available from certain terminals with fungible accountable products/motor fuel that are operated as part of a pipeline system with multiple terminals. In such a case, the position holder is not determined at the particular terminal until just prior to the removal of accountable products/motor fuel.

Each state should require a taxpayer to provide net and gross gallons on their schedule of disbursements to facilitate the sharing of tax information among states.

3. Schedule of Disbursements

Each removal of an accountable product/motor fuel from a terminal is listed on this schedule. By requiring the carrier name and FEIN to be listed with each removal, the state can verify the removal using the Common and Contract Petroleum Products Carrier Report. The position holder name and FEIN provide the state with a link to the distributor's tax report. For each removal listed on this report, there should be a corresponding entry on one of the distributor's schedules filed by the position holder.

Each state should require a taxpayer to provide net and gross gallons on their schedule of disbursements to facilitate the sharing of tax information among states.

4. Schedule of Inventories

This schedule provides detail of ownership of accountable products/motor fuel in a terminal by a position holder. It allows a state to determine where a certain taxpayer's inventories are located within the state.

The information will not be available from certain terminals with fungible accountable products/motor fuel that are operated as part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of accountable products/motor fuel.

Conclusion

The terminal report is designed to allow any state to modify it for relevance to that state. For example, a state that wanted or required a separate column for undyed and dyed diesel could add the specific column on the terminal summary report page.

Terminal Report
General Instructions

REPORT IS DUE
Your report, plus supporting schedules, is due on or before _____.

COMPLETING YOUR RETURN

The terminal report which you file each month consists of the Terminal Report form and supporting receipts and disbursement schedules. The fuel transactions are to be sorted by fuel type and placed in the appropriate columns.

Name/Location of Terminal:	Enter the name and physical address of the terminal.
Terminal Code:	Enter the nine digit terminal code number as assigned by the Internal Revenue Service.
Filing Period End:	Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).
Name and Address of Terminal Operator:	Enter the name and address of the terminal operator.
License Number:	State issued identification number.
Phone Number:	Enter the telephone number of the person signing the report.
FEIN:	Enter your Federal Employer Identification Number in the space provided.

Column Instructions. Gallons should be entered in net gallons (gallons corrected to 60 degrees Fahrenheit temperature). Gallons should be rounded to the nearest whole gallon and entered in the appropriate column.
Gasoline Products – All products that are commonly or commercially known or sold as gasoline or defined as gasoline in a state's statute.
Diesel – Any liquid that is commonly or commercially known, offered for sale or used as a fuel in diesel engines.
Other – Other reportable products.

Line Instructions

Line 1.	Beginning Inventory - Enter beginning inventory of all petroleum products handled at the terminal in the appropriate column. Carries over from column 3 on schedule 15C. Beginning inventory equals the prior month's reported actual ending inventory.
Line 2.	Total Receipts - Enter total receipts of all petroleum products received into the terminal from supporting schedules 15A.
Line 3.	Total Available – line 1 plus line 2.
Line 4.	Total Disbursements - Enter total of all petroleum products disbursed from the terminal from supporting schedules 15B.
Line 5.	Gallons Available – line 3 minus line 4 disbursements.
Line 6.	Stock Gains & Losses – Enter inventory discrepancy by subtracting line 5 from line 7. If line 5 exceeds line 7, indicate the shortage with ( ).
Line 7.	Actual Ending Inventory – Enter actual measured physical inventory of all petroleum products in the appropriate columns.

Sign and date your report and indicate title of person responsible for the report.

Terminal Report
To be filed by all terminal operators.

Terminal

Name of Terminal:	Filing Period End: (CCYYMMDD)	Terminal Code:
Location of Terminal:		

Operator

Name:		FEIN:	License Number:	
Address:	City:		State	Zip Code:
Phone Number:	Email Address:			

Transactions for the Month

		Net Gallons		
	Schedule No.	Gasoline Products	Diesel	Other
1. Beginning Inventory (Total from Sch 15C, column 3)	15C			
2. Total Receipts (Total from Sch 15A; column 8)	15A			
3. Total Available (Line 1 plus line 2)				
4. Total Disbursements (Total from Sch 15B; column 9)	15B			
5. Gallons Available (less disbursements) (Line 3 minus line 4)				
6. Stock Gains & Losses				
7. Actual Ending Inventory (Total from Sch 15; column 7)	15C			

Signature of Terminal Operator:	Title:	Date:

Term Revised 9/10, Helena, MT Revised 9/11, Charleston, WV Adopted September 93, Wichita, KS

Schedule 15A - Terminal Operator Schedule of Receipts

Company Name:	FEIN:	Terminal Code:	Filing Period End : (CCYYMMDD):	Product Code :

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Position Holder	(5) Position Holder FEIN	(6) Date Received	(7) Document Number	(8) Net Gallons	(9) Gross Gallons
Total:								

Revised 9/10, Helena, MT Revised 10/12. Providence, Rhode Island Adopted September 93, Wichita, KS

Terminal Report – Terminal Operator Schedule of Receipts

General Instructions

Schedule 15A provides detail in support of the amount(s) shown as receipts on the terminal report.

Each receipt of product into the terminal should be listed on separate lines.

Identifying Information

Company Name, License Number and FEIN: Enter the name and FEIN for the terminal operator on the terminal report.

Terminal Code: Use the IRS Terminal Control Number.

Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).

Product Code: Enter the appropriate FTA product code.

Column Instructions

Columns (1) & (2): **Carrier** - Enter the name and FEIN of the company that transports the product into the terminal.

Column (3): **Mode Code** - 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) & (5): **Position Holder** – Enter the name and FEIN of the company that owns the product as reflected on the records of the terminal operator (same as the Federal definition).

Column (6): **Date Received** – Enter the date the product was received into the terminal.

Column (7): **Document Number** – Enter the identifying number from the shipping document issued. In case of pipeline or barge movements, it is the pipeline or barge ticket number.

Column (9): **Net Gallons** – Enter the net gallons received.

Column (10): **Gross Gallons** – Enter the gross gallons received.

Schedule 15B - Terminal Operator Schedule of Disbursements

Company Name:	FEIN:	Terminal Code:	Filing Period End : (CCYYMMDD):	Product Code :

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Destination. State	(5) Position Holder	(6) Position Holder FEIN	(7) Date Shipped	(8) Document Number	(9) Net Gallons	(10) Gross Gallons
Total:									

Revised 9/10. Helena, MT Adopted September 93, Wichita, KS

Terminal Report – Terminal Operator Schedule of Disbursements

General Instructions

Schedule 15B provides detail in support of the amount(s) shown as disbursements on the terminal report.

Each disbursement of product from the terminal should be listed on separate lines.

Identifying Information

Company Name, License Number and FEIN: Enter the name and FEIN for the terminal operator on the terminal report.

Terminal Code: Use the IRS Terminal Control Number.

Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).

Product Code: Enter the appropriate FTA product code.

Column Instructions

Columns (1) & (2): **Carrier** - Enter the name and FEIN of the company that transports the product into the terminal.

Column (3): **Mode Code** - 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): **Destination State** – Enter the state, territory, or foreign country to which any reportable motor fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for purpose of resale or use.

Column (5) & (6): **Position Holder** – Enter the name and FEIN of the company that owns the product as reflected on the records of the terminal operator (same as the Federal definition).

Column (7): **Date Shipped** – Enter the date the carrier leaves the terminal

Column (8): **Document Number** – Enter the identifying number from the shipping document issued. In case of pipeline or barge movements, it is the pipeline or barge ticket number.

Column (9): **Net Gallons** – Enter the net gallons withdrawn from the terminal. The total of all amounts entered in this column should agree with the amount shown for disbursement on the terminal report.

Column (10): **Gross Gallons** – Enter the gross gallons withdrawn from the terminal.

Schedule 15C - Terminal Operator Schedule of Inventories

Company Name:	FEIN:	Terminal Code:	Filing Period End : (CCYYMMDD)	Product Code :

(1) Position Holder	(2) Position Holder FEIN	(3) Beginning Inventory	(4) Total Receipts	(5) Total Disbursements	(6) Gain (Loss)	(7) Ending Inventory
Totals:						

Revised 9-10, Helena, MT Adopted September 94, Salt Lake City, UT

Terminal Report – Terminal Operator Schedule of Inventories

General Instructions

Schedule 15C provides detail in support of the amount(s) shown as beginning inventory and actual ending inventory on the terminal report

Identifying Information

Company Name, License Number and FEIN: Enter the name and FEIN for the terminal operator on the terminal report.

Terminal Code: Use the IRS Terminal Control Number.

Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).

Product Code: Enter the appropriate FTA product code.

Column Instructions

Columns (1) & (2): **Position Holder** – Enter the name and FEIN of the company that owns the product as reflected on the records of the terminal operator (same as the Federal definition).

Column (3): **Beginning Inventory** - Enter the net gallons held by each position holder at the beginning of the month.

Column (4): **Receipts** – Enter the total number of net gallons received during the month for the account of each position holder.

Column (5): **Disbursements** – Enter the total number of net gallons disbursed during the month for the account of each position holder.

Column (6): **Gain (Loss)** – Enter the net gallons gained or lost during the month for the account of each position holder.

Column (7): **Ending Inventory** – Add amounts in column (4) and (6) to column (3), and subtract amounts in column (5).

EXHIBIT F: Supplier Report

Purpose
This report gives the state full accountability of all products removed from a terminal by a supplier. The report is a tax report when the state's point of taxation is imposed on rack withdrawals.

Who Must File
All suppliers who are accountable for product/motor fuel removed at a terminal rack.

Schedule of Tax-Paid Receipts
Each receipt of tax-paid accountable products/motor fuel is listed on this schedule to support tax-paid receipt credit entered on the supplier report. For each shipment listed on this schedule, the state can verify the receipt using the following uniform reports:

- Terminal Report
- Supplier Schedule of Disbursements
- Common and Contract Carrier Report

Schedule of Rack Removals
Each removal of accountable product/motor fuel by a supplier is listed on this schedule. By requiring the customer's name and FEIN to be listed with each removal, the state can verify the destination of the accountable products/motor fuel.

For each removal listed on this schedule, the state can verify the disbursement using the following uniform reports:

- Terminal Report
- Distributor Schedule of Receipts
- Common and Contract Carrier Report
- Retailer Report
- Bulk Dealer Report

Each state should require a taxpayer to provide net, gross and billed gallons on their schedule of tax- paid receipts and rack removals to facilitate the sharing of tax information among states.

Schedule of State Diversion Corrections
This schedule records the state's approval of an ultimate destination of product that is diverted to a different destination than is indicated on the shipping documents when removed from a terminal rack. This is an optional schedule a state may use to track diverted product. If a state chooses not to use this schedule, then diversions should be reported as reversals (negatives) plus the corrected transactions (positives) on Schedule 15B, Terminal Operator Schedule of Disbursements.

Conclusion
The supplier's report is designed to allow any state to modify it for relevance to the state. For example, a state that did not want or require a separate column for gasohol, but did want a column for propane, would simply delete the gasohol column and add the propane column on the supplier's summary report.

Supplier/Permissive Supplier Report
General Instructions

REPORT IS DUE

Your report, plus supporting schedules, is due on or before_____.

COMPLETING YOUR RETURN
The supplier/permissive supplier report which you file each month consists of the Supplier/Permissive Supplier Monthly Tax Report form, supporting receipts, disbursement and diversion correction schedules. The fuel transactions are to be sorted by fuel type and placed in the appropriate columns.

Name and Address:	Enter the name and mailing address of the supplier.
State of:	Enter the state for which you are filing.
Filing Period End:	Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).
License Number:	State issued identification number.
FEIN:	Enter your Federal Employer Identification Number in the space provided.

Column Instructions. Gallons should be entered in net gallons (gallons corrected to 60 degrees Fahrenheit temperature). Gallons should be rounded to the nearest whole gallon and entered in the appropriate column.
Gasoline Products – All products that are commonly or commercially known or sold as gasoline or defined as gasoline in a state's statute.
Gasohol – Gasoline and ethanol blend. Enter the ethanol blend %.
Diesel – Any liquid that is commonly or commercially known, offered for sale or used as a fuel in diesel engines.

Schedules and Section I must be completed prior to completing the form.

Line Instructions

Line 1 – 6:	Used from the Distributor report if your state elects to have total accountability of inventory on the supplier report.
Line 7:	Gross Taxable Gallons – Total from line 10, reverse side, Section I.
Line 8:	Less Tax Paid Purchases – Total from tax paid receipt schedule.
Line 9:	Net Taxable Gallons – Line 7 minus line 8.

The next section of the return will be specific to each states tax computation.
It allows for varying rates on different products, special tax rates on certain types of sales, inspection fees, LUST fees, evaporation & handling allowances, and other unique situations for a given state.

The last 4 lines provide for Total Tax Due, applicable penalty and interest, and Total Due.

Sign and date your report, indicate title of person responsible for the report and a contact phone number.

Section I

Line 1.	Gallons removed tax collected – Total from all schedule 5's.
Line 2.	Gallons of dyed diesel and dyed heating fuel removed – Total from all schedule 6F's.
Line 3.	Gallons removed for export – Total from all schedule 7's.
Line 4.	Gallons removed for U.S. government tax exempt – Total from all schedule 8's.
Line 5.	Gallons removed for state & local government tax exempt – Total from all schedule 9's.

Line 6. Gallons removed for other tax exempt entities – Total from all schedule 10's.

Line 7. Total Disbursements – Total when Lines 1 through 6 are added.

Line 8. Gross Taxable Gallons Removed – Total from all schedule 5's.

Line 9. Diversions – Total all schedule 11's, Diverted product (could be negative or positive).

Line 10. Gross Taxable Gallons – Total of Line 7 minus Line 8 plus/minus Line 9. This amount will be transferred to Line 7 on the front of the return.

Supplier/Permissive Supplier Monthly Tax Report

State of:	
Filing Period End: (CCYYMMDD)	
Name:	License Number:
Address 1:	FEIN:
Address 2:	Email Address:
City: State: Zip Code:	

Tax and Fees Calculation	Gasoline	Gasohol ____ %	Diesel
Use lines 1 through 6 from the distributor report if your state elects to have total accountability of inventory on the supplier report.			

Complete Section I on Reverse Side First

7. Gross Taxable Gallons: (From Line 10, reverse side, Section I)			
8. Less Tax Paid Purchases: (From tax paid receipt schedule)			
9. Net Taxable Gallons: (Line 7 minus Line 8)			

Tax Computation Section (to be designed by each state)

Allow for varying rates on different products, special tax rates on certain types of sales, inspection fees, LUST fees, evaporation & handling allowances, and other unique situations for a given state.

xx. Total :Tax Due: $	$
xx. ADD: Interest for late payment at % per month	
xx. ADD: Penalty for late Payment at %:	
xx. Total Due:	$

Signature Block

NOTE: This form is designed to give uniform information for comparison between states. It is designed for fuel which is accounted for or taxed when removed at the terminal rack, and can be used for all types of fuel. You can add a column for other fuel types, or delete columns not needed. Each state can clarify the use of each line by giving specific line-by-line instructions - these instructions will vary from state to state, depending upon the exact point of taxation and who is accountable to report and pay the tax.

Supmr.frp Revised 09/10, Helena, MT Revised 9/11, Charleston, WV Adopted September 97, St. Louis, MO

Section I

	From Schedule	Gasoline	Gasohol _____%	Diesel
1. Gallons removed tax collected:	5			
2. Gallons of dyed diesel and dyed heating fuel removed:	6F			
3. Gallons removed for export:	7			
4. Gallons removed for U.S. government tax-exempt:	8			
5. Gallons removed for state & local government tax exempt:	9			
6. Gallons removed for other tax exempt entities:	10			
7. Total Disbursements (add Lines 1 through 6):				
8. Gross Taxable Gallons Removed (from Line 1 Schedule 5):	5			
9. + or - Diversions (from schedule of diverted product):	11			
10. Gross Taxable Gallons (Line 7 minus line 8 plus/minus line 9; transfer to Line 7 on front of report):				

Supplier Schedule of Tax-Paid Receipts

Supplier Name:	License Number:	FEIN:	Schedule Type: 1	Filing Period End: (CCYYMMDD)	Product Code:

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Seller's Name	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
								Total:			

SUPDIV Revised 9/10, Helena, MT Adopted September 97, St. Louis, MO

Supplier Report Schedule of Tax-Paid Receipts

General Instructions

This schedule provides detail in support of the amount shown as tax-paid receipts on the Supplier/Permissive Supplier monthly report

Identifying Information

Company Name, License Number and FEIN: Enter the name and number (if applicable) for the supplier shown on the supplier report.

Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).

Product Code: Enter the appropriate FTA product code.

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.

Column (3): **Mode Code** - 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): **Origin/Destination State** – Enter the origin state as it appears on the shipping document. Enter the name of the destination state as reported to the taxing agency or its agent.

Column (5): **Seller's Name** – Enter the name of the company the product was purchased from.

Column (6): **Seller's FEIN** – Enter the FEIN of the company the product was purchased from.

Column (7): **Date Received** – Enter the date the product was received.

Column (8): **Document/Bill of Lading Number** – Enter the identifying number from the manifest issued at the Terminal when product removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In the case of barge, it is the voyage number. In the case of bulk plant removals, it is the withdrawal invoice number.

Column (9): **Net Gallons** – Enter the net gallons received.

Column (10): **Gross Gallons** – Enter the gross gallons received.

Column (11): **Billed Gallons** – Enter the number of gallons billed. (should equal either net or gross gallons)

Provide a grand total for columns 9, 10 and 11 on the last page of each schedule for that product type. Carry the total forward (either net, gross or billed as required by the reporting state) to the appropriate receipts line on the supplier/permissive supplier monthly report.

Supplier/Permissive Supplier Schedule of Terminal Rack Removals

Supplier Name:	License Number:	FEIN:	Schedule Type	Filing Period End: (CCYYMMDD)	Product Code:

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
									Total:			

Rack Revised 9/10, Helena, MT Adopted September 97, St. Louis, MO

Supplier/Permissive Supplier Schedule of Terminal Rack Removals

General Instructions

This schedule provides detail in support of the amount(s) shown as disbursements on the Supplier/Permissive Supplier monthly report. Each disbursement of product should be listed on separate lines.

Identifying Information

Company Name, License Number and FEIN: Enter the name and number (if applicable) for the supplier shown on the supplier report.
Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).
Product Code: Enter the appropriate FTA product code.
Schedule Type: Enter one of the following numbers

5. Gallons removed tax collected
6F. Gallons of dyed diesel and dyed heating fuel removed
7. Gallons exported to state of
8. Gallons delivered to U.S. Government – tax-exempt
9. Gallons delivered to state & local government – tax-exempt
10. Gallons delivered to other tax-exempt entities

Optional Schedule: (Please refer to approved FTA subschedule list)

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.
Column (3): **Mode Code** - 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): **Origin/Destination State** – Enter the location the product was transported from/to. When disbursements are received into or from a terminal, use the IRS Terminal Control Number.
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** – Enter the FEIN of the company the product was sold to
Column (8): **Date Shipped** – Enter the date the product was shipped.
Column (9): **Document/Bill of Lading 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. In case of barge, it is the voyage number
Column (10): **Net Gallons** – Enter the net gallons disbursed.
Column (11): **Gross Gallons** – Enter the gross gallons disbursed.
Column (12): **Billed Gallons** – Enter the number of gallons billed to the customer. (should equal either net or gross gallons)

Provide a grand total for columns 10, 11 and 12 on the last page of each schedule type for that schedule. Carry the total forward (either net, gross or billed as required by the reporting state) to the appropriate disbursements line on the supplier/permissive supplier monthly report.

Supplier Schedule of State Diversion Corrections

Supplier Name:	License Number:	FEIN:	Schedule Type: 11	Filing Period End: (CCYYMMDD)	Product Code:

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Purchaser's Name	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons	(13) Diversion Number
			Origin State	Destination State									
									Total:				

SUPDIV Revised 9/10, Helena, MT Adopted September 97, St. Louis, MO

Supplier Report Schedule of State Diversion Corrections

General Instructions

This schedule provides detail in support of the amount show as diversion corrections on the Supplier/Permissive Supplier monthly report. Each diversion of product should be listed on separate lines with a separate schedule for each product type.

Identifying Information

Company Name, License Number and FEIN: Enter the name and number (if applicable) for the supplier shown on the Supplier Report.
Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or states current format).
Product Code: Enter the appropriate FTA product code.

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product
Column (3): **Mode Code** - 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): **Origin/Destination State** – Enter the destination state as it originally appears on the shipping document. Enter the name of the destination state as reported to the taxing agency or its agent.
Column (5): **Terminal Code** – Use the IRS Terminal Control Number.
Column (6): **Purchaser's Name** – Enter the name of the company the product was sold to.
Column (7): **Purchaser's FEIN** – Enter the FEIN of the company the product was sold to
Column (8): **Date Shipped** – Enter the date the product was shipped.
Column (9): **Document/Bill of Lading 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. In case of barge, it is the voyage number. In the case of bulk plant removals, it is the withdrawal invoice number.
Column (10): **Net Gallons** – Enter the net gallons diverted. (see*)
Column (11): **Gross Gallons** – Enter the gross gallons diverted. (see*)
Column (12): **Billed Gallons** – Enter the number of gallons billed (should equal either net or gross gallons). (see*)
Column (13): **Diversion Number** – Enter the number issued by the taxing agency or its agent that authorizes the diversion of the product from the destination state that is on the original shipping document.

Carry the total forward (net, gross or billed as required by the reporting state) to the appropriate line on the back of the supplier report.

NOTE: This is an optional schedule a state may use to identify and track diverted product. If a state chooses not to use this schedule, then report as reversals (negatives) plus corrected transactions (positives) on the schedule of terminal rack removals.

Diverted shipments are added to the return of the filing state.

*Deduct the Shipments diverted to a state other than the state you are filing the tax return for

EXHIBIT G: Distributor Fuel Tax Report

Purpose
The Distributor's Fuel Tax Report gives the state full accountability of all accountable products/motor fuel moving through a distributor. The report may or may not be a tax report, depending on the state's point of taxation. This report gives the state an independent source of information that can be used to verify the transactions reported by taxpayers.

Who Must File
All distributors receiving and/or selling accountable products/motor fuel must file the Distributor's Fuel Tax Report.

Schedule of Receipts
Each receipt of an accountable product/motor fuel is listed on this schedule. For each shipment listed on this schedule, the state can verify the receipt using the following uniform reports:

- Terminal Report
- Supplier Report
- Other Distributor's Schedule of Disbursements
- Common and Contract Petroleum Products Carrier Report

Schedule of Disbursements
Each delivery of an accountable product/motor fuel by a distributor is listed on this schedule. By requiring the carrier's name and FEIN to be listed with each removal, the state can verify the destination of all accountable products/motor fuel.

Each state should require a taxpayer to provide net, gross and billed gallons on their schedule of receipts and disbursements to facilitate the sharing of tax information among states.

For each removal listed on this schedule, the state can verify the disbursement using the following uniform reports:

- Terminal Report
- Other Distributor's Schedule of Receipts
- Common and Contract Carrier Report
- Retailer Report
- Bulk Dealer Report

Conclusion
The distributor's report is designed to allow any state to modify it for relevance to that state. For example, a state that did not want or require a separate column for gasohol, but did want a column for propane, would simply delete the gasohol column and add the propane column on the distributor's summary report.

Distributor Fuel Tax Report

	State of: _____ Month of:
Name:	Filing Period End: (CCYYMMDD):
Address 1 :	FEIN:
Address 2:	Email Address:
City / State / Zip Code	

	Gasoline	Gasohol _____%	Diesel
1. Beginning Physical Inventory: (Must agree with prior month's ending inventory.)			
2. Receipts: (From line 6, section I on back of return)			
3. Disbursements: (From line 7, section II on back of return)	( )	( )	( )
4. Transfers: (From one product to another)	( )		( )
5. Gain or (Loss): (Attach explanation)			
6. Ending Physical Inventory: (Must agree with actual ending inventory.)			

7. Gross Taxable Gallons: (Line 1, section II)			
8. Less Tax-Paid Purchases: (Line 2, section I)	( )	( )	( )
9. Net Taxable Gallons: (Line 7 minus line 8)			

Tax Computation Section (to be designed by each state)

Allow for varying rates on different products, special tax rates on certain types of sales, inspection fees, LUST fees, evaporation & handling allowances, and other unique situations for a given state.

xx. Total Tax Due:	$
xx. ADD: Interest for late payment at % per month	
xx. ADD: Penalty for late Payment at %:	
xx. Total Due:	$

Signature Block

NOTE: This form is designed to give total accountability of fuel, and uniform information for comparison between states. It can be used for all motor fuel, special fuel, aviation, and other fuel returns. You can add a column for other fuel types or delete columns not needed. Each state can clarify the use of each line by giving specific line by line instructions.

DISTFTR.frp Revised 9/10 Helena, MT Revised 9/11, Charleston, WV Adopted September 95,Williamsburg, VA

Section I
Receipts: (See instructions)

	From Schedule	Gasoline	Gasohol _____%	Diesel
1. In-state refinery production:				
2. Gallons Received (state) tax-paid:	1			
3. Gallons received from licensed distributors tax-unpaid:	2			
4. Gallons imported direct to customer:	3			
5. Gallons imported into tax-free storage:	4			
6. Total Receipts: (total lines 1 through 5) (Transfer to line 2 on front of return)				

Section II
Disbursements: (See instructions)

	From Schedule	Gasoline	Gasohol _____%	Diesel
1. Gallons delivered tax collected:	5			
2. Gallons delivered to licensed distributors tax not collected:	6			
3. Gallons exported:	7			
4. Gallons delivered to U.S. Government tax-exempt:	8			
5. Gallons delivered to state and local government tax-exempt:	9			
6. Gallons delivered to other tax-exempt entities:	10			
7. Total Disbursements: (total lines 1 through 6) (Transfer to line 3 on front of return)				

To Tax Administrator: You may split schedules to accommodate two different tax rates, etc. For example, if you have a second tax rate for agricultural customers, you could create schedules 5a and 5b, and then use them separately in the tax computation section on the front of the return.

Instructions:

Imports: Motor fuel delivered into (name of state) from out-of-state by or for the seller constitutes an import by the seller. Motor fuel delivered into (name of state) from out-of-state by or for the purchaser constitutes an import by the purchaser.

Exports: Motor fuel delivered out-of-state by or for the seller constitutes an export by the seller. Motor fuel delivered out-of-state by or for the purchaser constitutes an export by the purchaser.

Receipts: All receipts, including truck, rail, pipeline, barge, or other conveyance.

Disbursements: All disbursements, including truck, rail, pipeline, barge, or other conveyance.

Transfers: For example: show gallons of gasoline blended to gasohol or gallons of undyed diesel blended to dyed diesel.

Distributor Schedule of Receipts

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End: (CCYYMMDD):	Product Code:

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
								Total:			

Rack Revision 7/97 Adopted September 97, St Louis, MO

Distributor's Report-Schedule of Receipts

General Instructions

This schedule provides detail in support of the amount shown as receipts on the Distributor Fuel Tax Report. Each receipt 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: Enter one of the following numbers

1. Gallons received tax-paid
2. Gallons received from licensed motor fuel distributors tax-unpaid
3. Gallons imported from another state direct to customer
4. Gallons imported from another state into tax-free storage

Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or state's current format).

Product Code: Enter the appropriate FTA product code.

Optional Schedule: Sub-schedules can be used under each schedule if additional information is needed. Sub-schedules must equal total of major schedule number. For example: Schedule code "3A" should be used for "Gallons sold for Import -- tax collected."

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.

Column (3): **Mode Code**- 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 received into or from a terminal, use the IRS Terminal Control Number.

Column (5) & (6): **Acquired From/Seller's FEIN** – Enter the name and FEIN of the company the product was acquired from.

Column (7): **Date Received** – Enter the date the product was received

Column (8): **Document/Bill of Lading 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. In case of barge, it is the voyage number.

Column (9): **Net Gallons** – Enter the net gallons received.

Column (10): **Gross Gallons** – Enter the gross gallons received.

Column (11): **Billed Gallons** – Enter the number of gallons billed (should equal either net or gross gallons).

Provide a grand total for columns 9, 10 and 11 on the last page of each schedule type for each product type. Carry the total forward (either net, gross or billed as required by the reporting state) to the appropriate receipts line on the Distributor Fuel Tax Report.

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Distributor Schedule of Disbursements

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End: (CCYYMMDD):	Product Code:

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
									Total:			

DISTDURS Revised 9/10, Helena, MT Adopted September 95, Williamsburg, VA

Distributor Report-Schedule of Disbursements

General Instructions

This schedule provides detail in support of the amount shown as disbursements on the Distributor Fuel Tax 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: Enter one of the following numbers

5. Gallons delivered tax collected
6. Gallons delivered to licensed motor fuel distributors tax not collected
7. Gallons exported to State of
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

Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or state's current format).

Product Code: Enter the appropriate FTA product code.

Optional Schedule: Sub-schedules can be used under each schedule if additional information is needed. Sub-schedules must equal total of major schedule number. For Example
Schedule code "5A" should be used for "Gallons Delivered -- Tax Collected."
Schedule code "7A" should be used for "Gallons Delivered for Export - Destination State Tax Paid."

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.

Column (3): **Mode Code**- 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** – Enter the FEIN of the company the product was sold to

Column (8): **Date Shipped** – Enter the date the product was shipped.

Column (9): **Document/Bill of Lading 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. In case of barge, it is the voyage number.

Column (10): **Net Gallons** – Enter the net gallons disbursed.

Column (11): **Gross Gallons** – Enter the gross gallons disbursed.

Column (12): **Billed Gallons** – Enter the number of gallons billed (should equal either net or gross gallons).

Provide a grand total for columns 10, 11and 12 on the last page of each schedule type for each product type. Carry the total forward to the customer (either net, gross or billed as required by the reporting state) to the appropriate disbursement line on the Distributor Fuel Tax Report.

EXHIBIT H: Uniform Guidelines for Reporting Credit Card Transactions by Modifying the Existing Distributor's Schedule of Disbursements.

General Instructions

This schedule provides detail in support of the amount claimed as exempt credit card sales on either a Distributor's or Supplier's report. This illustration is meant to address issues in reporting retail credit card transactions because they are different in nature than terminal or bulk plant transactions. For example, there would be no terminal code involved as it outlined on the Uniform "Distributor's or Supplier's Schedule of Disbursement". Adoption of these guidelines will allow electronic or paper reporting on these transactions in a manner consistent with reporting terminal or bulk plant transactions.

If transactions are reported in a summary fashion, rather than listing individual retail sales, it would be summarized and sub-totaled at a level to allow reporting each of the columns' information as outlined below. Detailed information, as required by law, would be kept available for audit.

If your state requires reporting of these transactions on a return that includes inventory reporting and reconciliation above the retail level, the schedule maybe re-titled to read "Schedule of Exempt Credit Card Transactions." Similar adaptation may be used in conjunction with the Supplier/Permissive Supplier Schedule of Terminal Rack Removals.

This is not meant to define who is eligible to make or claim such sales in any state, nor to define what types of sales would be exempt in any state. These guidelines simply offer a solution for reporting these transactions where it is allowed or required.

Identifying Information

Company Name, License Number and FEIN: Enter the name, license number and FEIN of the company.

Schedule Type: Enter one of the following numbers:

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

Optional Schedules: Sub-schedules can be used under each schedule if additional information is needed. Sub-schedules must equal total of major schedule number. For example:
Schedule code "9E" should be used for "Gallons for county, city or town use."
Schedule code "10H" should be used for "Sales to tax-exempt hospital."

Column Instructions

Columns (1) & (2): **Carrier** -Enter the name and FEIN of the credit card company (the oil company in the case of an oil company credit card, or the credit card vendor in the case of fleet card, etc.).

Column (3): **Mode Code** -Enter GS Fuel Station.

Column (4): **Point of Origin/Destination** -Enter the location of the sale in both the origin and destination. State is required. City is optional. Some states may require facility number in lieu of city &/or state.

Column (5): **Terminal Code** -Not applicable.

Column (6): **Sold To** -Enter the name of the entity the product was sold to.

Column (7): **Purchaser's FEIN** -Enter the FEIN of the entity the product was sold to.

Column (8): **Date Shipped** –Enter the date the credit was created (either the date the credit card statement was processed, or the last of the month, if summary information is accepted by your state.)

Column (9): **Document/Bill of Lading Number** -Enter a ticket or transaction number. If your state accepts summary information, enter the word "SUM," indicating this is summary information.

Column (10): **Net Gallons** -Not applicable.

Column (11): **Gross Gallons** -Not applicable.

Column (12): **Billed Gallons** -Enter the number of gallons sold to the entity.

Provide a grand total for column 12 on the last page of each schedule type for that schedule. Carry the total forward to the appropriate line on the report

Sample of Uniform Guidelines for Reporting Credit Card Transactions

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End: (CCYYMMDD):	Product Code:

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
		GS										
												Enter the number of gallons sold to the entity
										Not Applicable	Not applicable	
									If your state accepts summary Information, enter the work "Sum" indicating this is summary			
								Enter the date the credit was created (either the date the credit card statement was processed or the last day of the month, if summary information is accepted by your state)				
					Not Applicable	Enter the name and FEIN of the entity the product was sold to						
			State required, city optional. Some states may require facility number. Destination same as origin. See Uniform EDI mpa.									
Enter the name and FEIN of the credit card company (the oil company in the case of an oil company credit card, or the credit card vendor in the case of fleetcard, etc.												
										Total:		

Credit Revised 9/10, Helena, Mt

*Keep in mind that the GS mode identifies it as a retail station sale.
*Any other fields required by the EDI map are to be data-filled, numeric fields with 9s, text fields with Xs.

EXHIBIT I: Products Reclassifications Above the Rack

Guide to Reporting on the Uniform Distributor Schedules

Situation One: Distributor A's customer, Purchaser P, picks up 1,000 gallons of gasohol at the terminal rack. Distributor A bills its customer for gasohol. Distributor A received the gasohol components as follows:

100 gallons of ethanol are withdrawn from Distributor A's terminal inventory
900 gallons of gasoline are withdrawn from Distributor A's terminal inventory

Note: The gasoline and ethanol are blended at the rack, before it enters the customer's truck.

Explanation: Two or more products can be blended together to create a new product which is sold to the customer. How should Distributor A account for these transactions on its return?

1. Distributor A has to report the new product sold, but never had the new product on its books (in its inventory) to sell.
2. This creates an increasing negative new product inventory and an increasing positive Inventory for the original products. These inventories will not agree with actual inventories.

Approved Reporting Solution: Distributor A uses disbursements and receipts schedules to reclassify products above the rack.

1. The original products are acquired from their supplier. The receipts are reported on the appropriate schedule.
2. The original products are disbursed into the new product inventory using the appropriate disbursement schedule with BA (Book Adjustment) shown in the mode of transport.
3. The original products are received into the new product inventory using the appropriate receipt schedule with BA shown as the mode of transport.
4. The new product is then sold to the customer. The disbursement is reported on the appropriate schedule.

Taxpayer can report a roll up amount for the reporting period or can report the transactions in detail as determined by the states.

Example: An example describing the detail receipt, reclassification and disbursement of gasohol follows:

Step 1
Report the receipt of gasoline from Supplier X and ethanol from Supplier Y.

Distributor Schedule of Receipts

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 2	Filing Period End: (CCYYMMDD)	Product Code: 065

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
		PL	CA	CA	Supplier X		9/09/99	D119V	900	895	900

Distributor Schedule of Receipts

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 2	Filing Period End: (CCYYMMDD)	Product Code: E00

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
		J	CA	CA	Supplier Y		9/09/99	X675	100	99	100

Step 2
Report book adjustments disbursing gasoline and ethanol from Distributor A.

Distributor Schedule of Disbursements

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 6	Filing Period End: (CCYYMMDD)	Product Code: 065

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
		BA	CA	CA	CA205			9/09/99		900	895	900

Distributor Schedule of Disbursements

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 6	Filing Period End: (CCYYMMDD)	Product Code: E00

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
		BA	CA	CA	CA205			9/09/99		100	99	100

Step 3

Report the receipt of gasoline and ethanol from Distributor A's gasoline and ethanol inventories into Distributor A's gasohol inventory using "BA" as the mode of transport.

Distributor Schedule of Receipts

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 2	Filing Period End: (CCYYMMDD)	Product Code: E10

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
		BA	CA	CA	Distributor A		9/09/99		100	99	100
		BA	CA	CA	Distributor A		9/09/99		900	858	900

Step 4

Report the sale of gasohol to purchaser P.

Distributor Schedule of Disbursements

Company Name: Distributor A	License Number:	FEIN:	Schedule Type: 6	Filing Period End: (CCYYMMDD)	Product Code: E10

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
		J	CA	CA	CA205	Purchaser P		9/09/99		1000	994	1000

EXHIBIT J: Products Received Different than Products Sold Below the Rack

Guide to Reporting on the Uniform Distributor Schedules

Situation One: Distributor A's customer picks up 1,000 gallons of gasohol at the terminal rack. Distributor A bills its customer for gasohol. Distributor A received the gasohol* components as follows:

100 gallons of ethanol purchased from Distributor X.
900 gallons of gasoline withdrawn from Distributor A's terminal Inventory.

Note: Distributor A does not carry a physical inventory of ethanol or gasohol at the terminal. The gasoline and ethanol are blended at the rack, before it enters the customer's truck.

Situation Two: Distributor A's customer picks up 1,000 gallons of gasohol at the terminal rack.
Distributor A bills its customer for gasohol. Distributor A received the gasohol components as follows:

100 gallons of ethanol purchased from Distributor X.
900 gallons of gasoline received on exchange or purchased from Distributor Y.

Note: Distributor A does not carry a physical inventory of ethanol, gasoline or gasohol at the terminal. The gasoline and ethanol are blended at the rack, before it enters the customer's truck.

Explanation: How should Distributor A account for these transactions on its returns? Distributor A has to report gasohol sold, but never had gasohol on its books (in its inventory) to sell.

1. This creates an ever increasing negative gasohol inventory and an ever increasing positive gasoline inventory - which does not agree with actual inventories.

This physical movement of accountable product/motor fuel from one location to another. (FTA definition)

2. Some states have difficulty understanding why the Distributor's reports show receipts of gasoline and ethanol (receipts schedules), but sold (disbursement schedules) gasohol.

Approved Reporting Solution:

Distributor A creates, on its books, a "regraded terminal." This is not a separate physical location or inventory, but a "paper terminal" to handle a regrade from ethanol and gasoline to gasohol.

The gasoline and ethanol are booked into the "regrade terminal," regraded in this paper inventory to gasohol, then booked out of the "regrade terminal" to the customer as gasohol. This is common industry practice.

For those states that wish to see the detail of the transactions, transfers out of a product will be added to a disbursement schedule with the "BA" mode code and the receipts into a product will be reported on a receipt schedule using the "BA" mode code.

Distributor Schedule of Receipts

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End:	Product Code:
Distributor A			2	(CCYYMMDD)	E00

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
		J	Council Bluff IA	IA	Distributor X	84-8888888	9/09/99	34882	100	99	100

Distributor Schedule of Receipts

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End:	Product Code:
Distributor A			2	(CCYYMMDD)	065

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin State	Destination State							
		J	Council Bluff IA	IA	Distributor Y	84-9999999	9/09/99	34852	900	895	900

Distributor Schedule of Disbursements

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End:	Product Code:
Distributor A			6	(CCYYMMDD)	E10

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To	(7) Purchaser's FEIN	(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
			Origin State	Destination State								
		J	Council Bluff IA	IA	T-42-IA-8000	Distributor B	82-7777777	9/09/99	34582	1000	994	1000

EXHIBIT K: FTA Motor Fuel Tax Uniformity Committee Best Practice Prior Period Transaction Reporting

To create a suggested practice to benefit both States and Industry, regarding prior period transaction reporting issues.

Definitions:

- Original Return: The initial/first return filed.
- Amended Return: A return which contains the original data plus corrections and additional records. For electronic commerce, this is BT114 "CO" corrected.
- Supplemental/Supplemental Return: A return which reports only corrections and additional transactions. For electronic commerce this is "6S" supplemental.

Best Practices:

- States should allow prior period transactions or corrections to be reported on a current month's return within specific data parameters, such as 30-90 days.
- In both the electronic and paper environment, States should not require a full amended return due to prior period transactions or corrections. A supplemental should be accepted.
- To encourage voluntary compliance any prior period transactions or corrections reported by the customer should not be penalized. Interest may still apply. If the prior period transaction or correction is discovered by the State, penalty and interest may apply.
- For State's which utilize a "matching" program (either electronic or paper), parameters should be developed to "match" on prior and future months based on manifest (bill of lading) date.

Points to Consider:

- This is a suggested best practice; however, States are bound by statutory requirements. States may wish to cooperate with industry in drafting changes to laws, regulations, or policies to accommodate these "best practices".
- Sharing export information with other States from supplemental returns may be an issue for States not matching against prior and future months.
- In a paper environment supplemental returns may be used to negate a load.
- States need to be aware there may be issues if tax rate changes occur.

EXHIBIT L: Fuel Blender Report

Fuel Blend Report

Reporting of blended products maybe achieved in two methods, included on the Distributor Fuel Tax Report with all other fuel transactions or included on a separate Fuel Blender Report. Those states that require the reporting of blended products on a separate report should utilize the FTA Distributor's Fuel Tax Report format when developing the Fuel Blender Report.

A Fuel Blender Report is used by the following states at this time:

- **Florida –** A monthly form filed by a person who is not licensed and is engaged in the activity of blending gasoline, gasohol, diesel, or aviation fuel with tax free or partially untaxed products for personal use.
- **Kansas –** Combines a producer/manufacturer, blender, and end user consumer return to one report. The form is used by those who are producing and blending product for their own use or for a retailer to claim a credit/refund for blending products they purchased at a higher tax rate and then blended to produce a product with a lower tax rate.
- **South Carolina –** A monthly form filed by fuel vendors to remit a user fee on sales of kerosene (K-1) or other blend stocks that are blended with tax paid gasoline or diesel to create a product subject to the user fee.
- **West Virginia –** A form used to calculate tax due on blended products. The report contains a component that offsets tax due on blend stocks with previously taxed components of the blend

EXHIBIT M: Producer Report

Producer Report

States requiring a return to pay tax and report the production of fuel alcohol or biodiesel (dyed and undyed) should utilize the Federation of Tax Administrator's Supplier/Permissive Supplier or Distributor's Fuel Tax Report format when developing a Producer's report.

For those states that require an information report only on the production and importation of fuel alcohol or biodiesel (dyed and undyed) they should utilize only the receipts, disbursements and fuel accountability sections of the report.

A uniform Producer's Report is used by the following states at this time:

- **North Carolina**.

EXHIBIT N: Alternative Fuels Report

Purpose
The Alternative Fuels Tax report gives the state full accountability of all accountable (taxable) products. This report gives the state an independent source of information that can be used to verify transactions.

Who Must File
All alternative fuel dealers and/or users receiving and/or selling accountable products must file the Alternative Fuels Tax report. This includes anyone who delivers or places alternative fuel into the fuel supply tank of an alternative fuel vehicle, for use on public highways. Anyone who uses electricity to power a motor vehicle on the highway must also file.

Schedule(s)
A state that requires tracking of each transaction; receipts, disbursements, carrier, mode of transportation, conversion calculation/information (BTU, cubic foot, pounds, units, kilowatt hours), inventory, non-taxable use, sales to exempt entities, uncollectable/bad debt losses and/or withdrawals from bulk storage may want to include a schedule(s).

The summary schedule is designed to show a summation of each schedule type.

Conclusion
The Alternative Fuels Tax report is designed to allow any state to modify it for relevance to that state. For example, if future alternative fuels are identified, a state could add products as needed.

Alternative Fuels Tax Report
General Instructions

REPORT IS DUE
Your report, and any applicable schedule(s), is due on or before .

COMPLETING YOUR RETURN

Name and Address:	Enter the name and mailing address of the alternative fuels licensee.
State:	Enter the state for which you are filing.
Month:	Enter the month for which you are filing.
Filing Period End:	Enter the filing period end date in the appropriate format (CCYYMMDD, or the state current format).
License Number:	Enter the state issued identification number.
FEIN/SSN:	Enter your Federal Employer Identification Number or your Social Security number.
Email Address:	Enter your email address, if you choose to receive correspondence via this method.

Complete any applicable schedule(s). Schedule totals should be entered in the appropriate line(s) of the Summary Schedule, by fuel type.

Insert conversion formulas, if appropriate.

Convert unit of measure to applicable units (cubic feet, kilowatt hour, pound, unit, gallon equivalent) using the State's relevant conversion factors.

Line Instructions

Line 1. – 7.	Column (b) minus Column (c) = Column (d). Column (d) multiplied by Column (e) = Column (f). Enter the calculated amount of tax due in Column (d).
Line 8.	Sub Total – Add the sum of each line in Column (f).
Line 9.	Enter the sum of Line 8 multiplied by % evaporation and loss allowance (if multiple loss percentages exist for different fuel types, an additional column and/or line may be needed).
Line 10.	Enter the sum of Line 8 minus Line 9 multiplied by the applicable penalty and/or interest rate.
Line 11.	Total Alternative Fuels Tax Due – Enter the sum of Line 8 minus Line 9 plus Line 10.

To certify that the information provided on this form has been examined by you and is, to the best of your knowledge, true and correct, indicate your printed name, title, date, signature and telephone number.

Alternative Fuel Tax Report

	State
	Month
	Filing Period End (CCYYMMDD)
Name	License Number
Address 1	FEIN/SSN
Address 2	Email Address

City	State	Zip Code

(a)	(b)	(c)	(d)	(e)	(f)
Fuel Type	**Total Units Sold**	**Exempt Sales**	**Taxable Units**	**Tax Rate Per Unit**	**Tax Due**
	(Cubic Foot, Kilowatt Hour, Pound, Unit), Gallon Equivalent	(Cubic Foot, Kilowatt Hour, Pound, Unit), Gallon Equivalent	(Cubic Foot, Kilowatt Hour, Pound, Unit), Gallon Equivalent	(Cubic Foot, Kilowatt Hour, Pound, Unit), Gallon Equivalent	(column d x e)
1. CNG (compressed natural gas)				.xxx	$
2. LNG (liquefied natural gas)				.xxx	$
3. LPG (liquefied propane gas)				.xxx	$
4. Ethanol				.xxx	$
5. Methanol				.xxx	$
6. Electricity				.xxxx	$
7. Other (Describe)				.xxx	$
8. Sub Total					$
9. Evaporation/Loss Allowance					$
10. Penalty and/or Interest (If Applicable)					$
11. Total Alternative Fuels Tax Due					**$**

I certify the information provided on this form has been examined by me and is, to the best of my knowledge, true and correct.

Print Name	Title	Date
Signature		Telephone Number

Alternative Fuels Tax Report
Summary Schedule

	From Schedule	CNG	LNG	LPG	Ethanol	Methanol	Electricity	Other
1. Units delivered tax collected	5							
2. Units delivered to licensed motor fuel licensee-tax not collected	6							
3. Units exported to various states	7							
4. Units delivered to the U.S. Government - tax-exempt	8							
5. Units delivered to state and local government tax exempt	9							
6. Units delivered to other tax-exempt entities	10							
7. Total Disbursements (add Lines 1-6)								
8. Exempt Sales (Line 7 – Line 1)								
9. + or – Diversions (from schedule for state diversions)	11							
10. Total Taxable Gallons (Line 7 – Line 8 + or – Line 9)								

Alternative Schedule of Disbursements

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End: (CCYYMMDD):	Product Code:

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Origin State	(5) Destination State	(6) Purchaser	(7) Date Sold	(8) Document Number	(9) Units Sold
						Totals		

Alternative Fuel-Schedule of Disbursements

General Instructions

This schedule provides detail in support of the amount shown as disbursements on the Alternative Fuel Tax 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: Enter one of the following numbers

5. Gallons delivered tax collected
6. Gallons delivered to licensed motor fuel distributors tax not collected
7. Gallons exported to State of _____
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

Filing Period End: Enter the filing period end date in the appropriate format as requested by the state.

Product Code: Enter the appropriate FTA product code.

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.

Column (3): **Mode Code** - Enter the mode of transport. Use one of the following:
J=Truck R=Rail B=Barge PL=Pipeline GS=Fuel Station 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) & (5) Origin/Destination – Enter the state or location the product was transported from/to. When the disbursement is received from a terminal the terminal code may be acceptable. Some products are not motor fuel taxable until sold into a fuel supply tank of a vehicle so the origin and destination may be the retail fueling station.

Column (6): Purchaser – Enter the name of the company or individual the product was sold to. In the case of a retail sale this may not be known.

Column (7): Date Sold – Enter the date the product was sold.

Column (8): Document Number – Enter the identifying number from the manifest, invoice, pipeline or barge ticket.

Column (9): Units Sold – Enter the number of units sold. This may vary depending on the method of measurement from product to product and state to state. A unit could be one of the following:
Gallons GGE (Gasoline Gallon Equivalent) DGE (Diesel Gallon Equivalent) Cubic Feet Pounds Kilowatt Hours

EXHIBIT O: Retailer Fuel Report

Purpose
The Retailer Fuel Report gives the state full accountability of all accountable products/motor fuel moving through a retail station. This report may or may not be a tax report, depending on the state's point of taxation. This report gives the state an independent source of information that can be used to verify transactions reported by taxpayers.

Who Must File
All registered retail dealers who sell accountable products/motor fuel and are not required to file a Distributor Fuel Tax Report must file the Retailer Fuel Report.

Schedule of Receipts
Each receipt of accountable product/motor fuel into a retail service station is listed on the schedule of receipts. The state can verify the receipt of each shipment listed on this schedule using the following uniform reports:

- Distributor Fuel Tax Report
- Common and Contract Petroleum Products Carrier Report
- Bulk Dealer Report

Each state should require a taxpayer to provide net, gross and billed gallons on their schedule of deliveries to facilitate the sharing of tax information among states.

Conclusion
The Retailer Fuel Report is designed to allow any state to modify it for relevance to that state. For example, a state that does not require meter readings may delete the meter reading section of the Retailer Fuel Report.

Retailer Fuel Report

State of:	
Filing Period End: (CCYYMMDD):	

Name:			License Number:
Address 1:			FEIN:
Address 2:			Email Address:
City:	State:	Zip Code:	

	Gasoline	Gasohol _____%	Diesel
1. **Beginning Physical Inventory**: (Must agree with prior month's ending inventory)			
2. **Receipts**: (From Retailer Schedule of Receipts)			
3. **Sales**: (From Meter Readings on back of return)			
4. **Transfers**: (From one product to another)			
5. **Gain or (Loss):** (Attach explanation)			
6. **Ending Physical Inventory**: (Actual tank measurement)			

Tax Computation Section (to be designed by each state)

Use only if applicable for fuel taxed at the retail level.

This section may include::

Exempt Sales Tax
Handling allowances

Penalties Interest

Signature Block

RETAILFR.frp Revised 9/10, Helena, MT Revised 9/11, Charleston, WVAdopted September 95,Williamsburg, VA

Meter Readings (carry totals forward to line 3 on front of return)

Gasoline	Pump No.	Pump No.	Pump No.	Pump No.	Pump No.	Pump No.	Totals
Ending reading:							
Beginning reading:							
Gallons Metered:							

Gasohol %	Pump No.	Pump No.	Pump No.	Pump No.	Pump No.	Pump No.	Totals
Ending reading:							
Beginning reading:							
Gallons Metered:							

Diesel	Pump No.	Pump No.	Pump No.	Pump No.	Pump No.	Pump No.	Totals
Ending reading:							
Beginning reading:							
Gallons Metered:							

Dyed Diesel	Pump No.	Pump No.	Pump No.	Pump No.	Pump No.	Pump No.	Totals
Ending reading:							
Beginning reading:							
Gallons Metered:							

Other	Pump No.	Pump No.	Pump No.	Pump No.	Pump No.	Pump No.	Totals
Ending reading:							
Beginning reading:							
Gallons Metered:							

To Tax Administrator: All sections of this report are optional.

(State Name)
Retailer Schedule of Receipts

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End: (DDYYMMDD):	Product Code

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Origin State	(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
Total:										

RETLRECP Revised 9/10, Helena, MT Adopted September 96, Williamsburg, VA

Retailer Report-Schedule of Receipts

General Instructions

This schedule provides detail in support of the amount show n as receipts on the Retailer's Fuel Tax Report. Each receipt of product should be listed on separate lines.

Identifying Information

Company Name, License Number and FEIN: Enter the name and numbers (if applicable) for the retailer shown on the retailer's fuel report

Schedule Type: Enter the name and numbers

1. Gallons received tax-paid
2. Gallons received tax-unpaid.

Filing Period End: Enter the filing period end date in the appropriate format. (CCYYMMDD or state's current format)

Enter the appropriate FTA product code.

Optional Schedule: Subschedules can be used under each schedule if additional information is needed. Subschedules must equal total of major schedule number.

Column Instructions

Columns (1) & (2): **Carrier** –Enter the name and FEIN of the company that transports the product.

Column (3): **Mode Code** -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** –Enter the location the product was transported from. When received from a terminal use the IRS Terminal Control Number.

Column (5) & (6): **Acquired From/Seller's FEIN** – Enter the name and FEIN of the company the product was acquired from

Column (7): **Date Received -** Enter the date the product was received

Column (8): **Document/Bill of Lading 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. In case of barge, it is the voyage number.

Column (9): **Net Gallons** – Enter the net gallons received

Column (10): **Gross Gallons** – Enter the gross gallons received.

Column (11): **Billed Gallons** – Enter the number of gallons billed (should equal either net or gross gallons).

Provide a grand total for columns 9, 10 and 11 on the last page of each schedule type for each product type. Carry the total forward (either net, gross or billed as required by the reporting state) to the appropriate receipts line on the Retailer Fuel Report.

EXHIBIT P: Bulk Dealer Report

Purpose
The Bulk Dealer Report gives the state full accountability of all accountable products/motor fuel moving through a bulk plant. This report may or may not be a tax report, depending on the state's point of taxation. This report gives the state an independent source of information that can be used to verify transactions reported by taxpayers.

Who Must File
All bulk dealers receiving and/or selling accountable products/motor fuel must file the Bulk Dealer Report. If a state is receiving all of the inventory information with its distributor return, it may want to consider adopting the following policy: A bulk dealer who operates as a distributor can combine the bulk plant operation on the Distributor Fuel Tax Report.

Schedule of Receipts
Each receipt of accountable products into a bulk plant location is listed on this schedule. For each shipment listed on this schedule, the state can verify the receipt using the following reports:

- Terminal Report
- Supplier Tax Report
- Distributor Fuel Tax Report
- Common and Contract Petroleum Products Carrier Report
- Other Bulk Dealer's Schedule of Disbursements

Schedule of Disbursements
Each delivery of accountable products/motor fuel from a bulk plant location is listed on this schedule. By requiring the customer's name and FEIN to be listed with each removal, the state can verify the destination of all accountable products/motor fuel.

Each state should require a taxpayer to provide net, gross and billed gallons on their schedule of receipts and disbursements to facilitate the sharing of tax information among states.

For each removal listed on this schedule, the state can verify the disbursement using the following reports:

- Distributor Fuel Tax Report
- Common and Contract Petroleum Products Carrier Report
- Retailer Fuel Tax Report
- Other Bulk Dealer's Schedule of Receipts

Conclusion
The Bulk Dealer Report is designed to allow any state to modify it for relevance to that state. For example, a state that does not require a separate column for gasohol, but does require a column for propane, would simply delete the gasohol column and add the propane column on the bulk dealer summary report.

Bulk Dealer Report

		State of: _____ Filing Period End: (CCYYMMDD):
Name:		License Number (if applicable):
Address 1 :		FEIN:
Address 2:		Email Address:
City:	State: Zip Code:	

Fuel Reconciliation

	Gasoline	Gasohol _____%	Diesel
1. **Beginning Physical Inventory**: (Must agree with prior month's ending inventory.)			
2. **Receipts**: (From back of return, section I, line 4)			
3. **Disbursements**: (From back of return, section II, line 7)			
4. **Transfers**: (From one product to another)			
5. **Gain or (Loss):** (Attach explanation)			
6. **Ending Physical Inventory**: (Must agree with actual ending inventory.)			
7. **Gross Taxable Gallons**: (Section II, line 1)			
8. **LESS: Tax-Paid Purchases**: (Section I, line 1)			
9. **Net Taxable Gallons:**			

Tax Computation Section (to be designed by each state)

Allow for varying rates on different products, special tax rates on certain types of sales, inspection fees, LUST fees, evaporation & handling allowances, and other unique situations for a given state.

xx. Total Tax Due:	$
xx. ADD: Interest for late payment at % per month	
xx. ADD: Penalty for late Payment at %:	
xx. Total Due:	$

I declare, under penalties of perjury, that this return (including any schedules) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature Block

NOTE: This form is designed to give total accountability of fuel, and uniform information for comparison between states. It can be used for all motor fuel, special fuel, aviation, and other fuel types. You can add a column for other fuel types or delete columns not needed. Each state can clarify the use of each line by giving specific line by line instructions.

Bulkdler Revised 9/10, Helena, MT Revised 9/11, Charleston, WV Adopted September 95, Williamsburg, VA

Section I **Receipts**	From Schedule	Gasoline	Gasohol _____%	Diesel
1. Gallons received tax-paid:	1			
2. Gallons received tax-unpaid:	2			
3. Gallons imported tax-unpaid	3			
4. Total Receipts: (Total lines 1 - 3) (Carry forward to line 2 on front of return)				

Section II **Disbursements**	From Schedule	Gasoline	Gasohol _____%	Diesel
1. Gallons delivered tax collected:	5			
2. Gallons delivered tax not collected:	6			
3. Gallons exported:	7			
4. Gallons delivered to U.S. Government tax-exempt:	8			
5. Gallons delivered to state and local government tax-exempt:	9			
6. Gallons delivered to other tax-exempt entities:	10			
7. Total Disbursements: (Total lines 1 through 6) (Transfer to line 3 on front of return)				

To Tax Administrator: You may split schedules to accommodate two different tax rates, etc... For example, if you have a second tax rate for agricultural customers, you could create schedules 5a and 5b, and then use them separately in the tax computation section on the tax return.

Instructions:

Inventory:	Actual physical inventory reported on the face of the report.
Receipts:	All receipts including truck, rail, pipeline, barge or other conveyance must be reported.
Imports:	Motor fuel delivered into (name of state) from out-of-state by or for the seller constitutes an import by the seller.
Exports:	Motor fuel delivered out-of-state by or for the seller constitutes an export by the seller.
Disbursements:	All disbursements including truck, rail, pipeline, barge, or other conveyance must be reported.
Transfers:	For example: show gallons of gasoline blended to gasohol or gallons of undyed diesel blended to dyed diesel.

Bulk Dealer Schedule of Receipts

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End: (DDYYMMDD):	Product Code

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Origin	(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
							Total:			

BLKRECP Revised 9/10, Helena, MT Adopted September 96, Williamsburg, VA

Bulk Dealer -Schedule of Receipts

General Instructions

This schedule provides detail in support of the amount shown as receipts on the Bulk Dealer Report. Each receipt of product should be listed on separate lines.

Identifying Information

Company Name, License Number and FEIN: Enter the name and numbers (if applicable) for the bulk dealer shown on the Bulk Dealer Report.

Schedule Type: Enter one of the following numbers

1. Gallons received tax-paid
2. Gallons received tax-unpaid
3. Gallons imported tax-unpaid

Filing Period End: Enter the filing period end date in the appropriate format. (CCYYMMDD or state's current format)

Product Code: Enter the appropriate FTA product code.

Optional Schedule: Subschedules can be used under each schedule if additional information is needed. Subschedules must equal total of major schedule number.

Column Instructions

Columns (1) & (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode Code - 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): Origin State – Enter the location the product was transported from. When received from a terminal, use the IRS Terminal Control Number.

Column (5) & (6): Acquired From/Seller's FEIN – Enter the name and FEIN of the company the product was acquired from.

Column (7): Date Received – Enter the date the product was received.

Column (8): Document/Bill of Lading 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. In case of barge, it is the voyage number.

Column (9): Net Gallons – Enter the net gallons received.

Column (10): Gross Gallons – Enter the gross gallons received.

Column (11): Billed Gallons – Enter the number of gallons billed (should equal either net or gross gallons).

Provide a grand total for columns 9, 10 and 11 on the last page of each schedule type for each product type. Carry the total forward (either net gross or billed as required by the reporting state) to the appropriate receipts line on the Bulk Dealer Report.

Bulk Dealer Schedule of Disbursements

Company Name:	License Number:	FEIN:	Schedule Type:	Filing Period End: (DDYYMMDD):	Product Code

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Destination State	(5) Sold To	(6) Purchaser's FEIN	(7) Date Shipped	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
							Total:			

BLKRDISB Revised 9/10, Helena, MT Adopted September 95, Williamsburg, VA

Bulk Dealer Report-Schedule of Disbursements

General Instructions

This schedule provides detail in support of the amount shown as disbursements on the Bulk Dealer 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 bulk dealer shown on the Bulk Dealer Report.

Schedule Type: Enter one of the following numbers

5. Gallons delivered tax collected
6. Gallons delivered to licensed motor fuel distributors tax not collected
7. Gallons exported to State of _____
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

Filing Period End: Enter the filing period end date in the appropriate format. (CCYYMMDD or state's current format)

Product Code: Enter the appropriate FTA product code.

Optional Schedule: Subschedules can be used under each schedule if additional information is needed. Subschedules must equal total of major schedule number.

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.

Column (3): **Mode Code** - 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): **Destination State** – Enter the location the product was transported to. When received into 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 Shipped** – Enter the date the product was shipped.

Column (8): **Document/Bill of Lading 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. In case of barge, it is the voyage number.

Column (9): **Net Gallons** – Enter the net gallons disbursed.

Column (10): **Gross Gallons** – Enter the gross gallons disbursed.

Column (11): **Billed Gallons** – Enter the number of gallons billed (should equal either net or gross gallons).

Provide a grand total for columns 9, 10, and 11 on the last page of each schedule type for each product type. Carry the total forward (either net, gross or billed as required by the reporting state) to the appropriate disbursement line on the Bulk Dealer Report.

EXHBIT Q: Common and Contract Petroleum Products Carrier Report

Purpose

The Common and Contract Petroleum Products Carrier Report gives the state full accountability of all accountable products/motor fuel moving by truck, rail, pipeline, barge, ship or other conveyance. The report is not a tax report. It gives the state an independent source of information that can be used to verify the transactions reported by taxpayers.

Who Must File

All truck, rail, pipeline, barge, ship or other conveyance company that transports accountable products/motor fuel must file the Common and Contract Petroleum Products Carrier Report.

Schedule of Deliveries

Each transportation of accountable products/motor fuel that has an origin or destination in your state is listed on this schedule. For each shipment listed on this schedule, the state can verify the receipt using the following uniform reports:

- Terminal Report
- Supplier Report
- Distributor's Fuel Tax Report
- Retailer's Fuel Report
- Bulk Dealer Report

Each state should require a taxpayer to provide net and gross gallons on their schedule of deliveries to facilitate the sharing of tax information among states.

Conclusion

The Common and Contract Petroleum Products Carrier Report is designed to allow any state to modify it for relevance to that state. For example, a state that does not require the movement of intrastate accountable products/motor fuel may exclude those transactions from the reporting requirements.

(State Name)
Common and Contract Petroleum Products Carrier Report

Complete and attach enclosed schedules

License Number:	Filing Period End: (CCYYMMDD)	**For Office Use**
FEIN:	Email Address:	

Name and Location Address:	Name and Mailing Address:

Must be filed every reporting period

1. Total of all deliveries of fuels from in-state locations to out-of-state locations (exports): (Attach Schedule 14A).	
2. Total of all deliveries of fuel from out-of-state locations to in state (imports): (Attach Schedule 14B).	
3. Total of all deliveries of fuel between points within the state (intrastate): (Attach Schedule 14C).	
4. Total gallons of petroleum product transported: (Total of lines 1 through 3).	

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

Sign Here

_____	_____	_____	_____
Authorized Signature	Telephone Number	Signature of preparer other than taxpayer	Telephone Number
_____	_____	_____	_____
Title	Date	Address	Date

Instructions

Schedule A - Common and Contract Petroleum Products Carrier Report - Schedule of Deliveries

Company Name:	FEIN:	Terminal Code :	Filing Period End : (CCYYMMDD) :	Product Code :

Person Hiring the Carrier		Seller		(5) Mode	(6) Origin State	Delivered To			(10) Date Delivered	(11) Document No.	Gallons		
(1) Company Name	(2) FEIN	(3) Company Name	(4) FEIN			(7) Name	(8) Address	(9) FEIN			(12) Net	(13) Gross	
										Total:			

SCDL_A Revised 9/10, Helena, Mt Adopted September 94, Salt Lake City, UT

Common and Contract Petroleum Products Carrier Report
Schedule of Deliveries-Instructions
Schedule A

General Instructions

Schedule of Deliveries provides detail of each delivery included on the Common and Contract Petroleum Products Carrier Report. Prior to recording the information requested in columns (1) through (13), you should organize your records as follows:

Schedule 14A	Total of all deliveries of fuel from in-state locations to out-of-state locations (exports)
Schedule 14B	Total all deliveries of fuel from out-of-state locations to in state locations (imports)
Schedule 14C	Total all deliveries of fuel between points within the state (intrastate)

Column Instructions

Columns (1) & (2):	**Person Hiring the Carrier** – Enter the name and FEIN of the company that hired the carrier.
Columns (3) & (4):	**Seller** – Enter the name and FEIN of the company 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) CE=Summary RT=Removal from Terminal (other than by truck or rail for sale or consumption)
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 IRS Terminal Control Code assigned to that terminal.
Columns (7) (8) & (9):	**Delivered To** – Enter the name, address and FEIN of the final delivery point. If delivered to a terminal, enter the IRS Terminal Control Number for that terminal.
Column (10):	**Date Delivered** – Enter the date the petroleum product was delivered for each delivery (MM DD CC YY).
Column (11):	**Document/Bill of Lading 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, enter the pipeline or barge ticket number. In case of barge, it is the voyage number.
Columns (12) & (13):	**Gallons** – Enter the number of net and gross gallons for each delivery.
Columns (14):	

EXHIBIT R: Multi-Jurisdictional Fuel License List

Purpose
The Multi-Jurisdictional Fuel License Form is to be used by Industry to report active motor fuel licenses or permits between counterparties to ensure appropriate taxing of fuel, petroleum products, or other reportable liquids.

Who Must File
Suppliers of any fuel type, petroleum product, or reportable liquid should send new customers a copy of the Multi-Jurisdictional Fuel License List Form. The customer will enter the applicable information for each state and return a signed copy of the document to their supplier. Suppliers should incorporate this data into their customer set-up systems to ensure the appropriate tax is charged for each applicable state. A copy of the signed document should be stored by the supplier and customer for future reference.

Suppliers should periodically provide existing customers with a copy of the completed Multi- Jurisdictional Fuel License List Form to document any change to the customer's account. The status of a license or permit could change at any time. It is important for suppliers to periodically (no less than monthly) validate the status of each license or permit to ensure proper reporting to the applicable taxing jurisdiction. Suppliers should also track expiration dates to determine if a license or permit has been renewed. Any changes to a permit or license should be updated in the customer set-up.

Use of this form in no way waives a supplier's responsibility for collection of other required certificates and exemption forms on your fuel, petroleum products, or other reportable liquids (e.g. federal notification certificates, sales & use tax exemption certificates, State specific exemption certificates, etc.).

Customer Number _____

Multi-Jurisdictional Fuel License List

Issued to Seller: _____ Company (Seller) FEIN:_____

Address:_____ Seller Contact Name: _____

City, State, Zip: _____ Seller E-mail: _____

Company Name (Buyer): _____ Company (Buyer) FEIN: _____

Address: _____ Period of Issue: _____

City, State, Zip: _____

Please identify license/registration types and numbers as applicable.

Motor Fuel Tax Licenses and Registrations

State	Entity Name	License Type	License Number	Effective Date	Expiration Date
Alabama					
Alaska*					
Arkansas	ABC Fuel	Supplier Diesel	111	1/1/2010	12/31/2020
Arkansas	ABC Fuel	Supplier Gasoline	222	1/1/2010	12/31/2020
Arkansas	ABC Fuel	Petroleum Env. Fee	333	1/1/2010	12/31/2020
Arkansas	ABC Carrier	Carrier	444	1/1/2010	12/31/2020
Arizona					
California					
Colorado					
Connecticut					
District of Columbia*					
Florida*					
Georgia					
Hawaii					
Iowa					
Idaho					
Illinois					
Indiana					
Kansas					
Kentucky					
Louisiana					
Massachusetts*					
Maryland*					
Maine					
Michigan					
Minnesota*					
Missouri					
Mississippi					
Montana					

North Dakota					
Nebraska					
New Hampshire*					
New Jersey*					
New Mexico					
Nevada*					
New York					
Ohio					
Oklahoma					
Oregon					
Pennsylvania*					
Rhode Island					
South Carolina					
South Dakota					
Tennessee					
Texas					
Utah					
Virginia					
Vermont					
Washington					
Wisconsin*					
West Virginia					
Wyoming*					
Other					
Federal 637 Registration					

*Annual Renewal

This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the issuing jurisdiction.

Under penalties of perjury, I swear or affirm that the information is true and correct as to every material matter.

Authorized Signature: _____ Date: _____

Printed Name: _____ Title: _____

E-Mail: _____ Phone: _____

Multi-Jurisdictional Fuel License List
Frequently Asked Questions

- To whom do I give this certificate?
- Can I list multiple states simultaneously?
- I have received this certificate from my customer. What do I do with it?
- Am I the Buyer or the Seller?
- What is the purpose of this certificate?
- How do I fill out the certificate?
- What if I don't have an ID number for any (or some) state(s)?
- Who should use this certificate?
- Do I have to fill this certificate out for every purchase?
- What if my license is suspended, cancelled, or revoked during the year of issue?
- Who determines whether this certificate will be accepted?

To whom do I give this certificate?
If you are purchasing any type of fuel, petroleum product, or reportable liquid which requires a motor fuel license or permit you will give this certificate to your vendor, so that your vendor will charge you the appropriate tax. If you are selling type of fuel, petroleum product, or reportable liquid which requires a motor fuel license or permit, and have received this certificate from your buyer, you will keep the certificate on file.

Can I file multiple states simultaneously?
Yes, you can include all motor fuel licenses or permits for the States in which you plan to transact business with your listed counterparty.

I have received this certificate from my customer. What do I do with it?
Once you have examined the certificate and you have accepted it in good faith, you will keep it on file as prescribed by applicable state laws. The relevant state will generally be the state where you are located, or the state where the sales transaction took place.

Am I the Buyer or the Seller?
If you are purchasing any type of fuel, petroleum product, or reportable liquid which requires a motor fuel license or permit, you are the Buyer. If you are selling any type fuel, petroleum product, or reportable liquid which requires a motor fuel license or permit, you are the seller.

What is the purpose of this certificate?
This certificate is to be used as supporting documentation that the Buyer has the appropriate motor fuel licenses and permits to transact business with the Seller for the period of issue on the form.

How do I fill out the certificates?
The individual filling out the certificate is referred to as the Buyer. The first three lines, "Issued to Seller" and "Address", should be filled in with the name and address of the Seller. The rest of the information refers to the Buyer. The period of issue is the period for which you are providing this certificate (ie 1/1/20xx-12/31/20xx).

What if I don't have an ID number for any (or some) state(s)?
The states vary in their rules regarding requirements for motor fuel licenses or permits depending on the fuel product type or business activity. You should check with the relevant state to determine whether you meet the requirements of that State for your business activity.

Who should use this certificate?
A buyer who is purchasing any type of fuel, petroleum product, or reportable liquid which requires a motor fuel license or permit from a Seller located in one or more of the states listed.

Do I have to fill this certificate out for every purchase?
In many cases, this certificate can be used as a blanket certificate to cover purchases from the issue date forward. If you are reporting licenses which require an annual renewal the form should be updated annually for each of your Sellers. To make filling out the certificate easier, you should fill out your information and all information that does not change, then make photocopies, and then fill out the information that is specific to the transaction.

What if my license is suspended, cancelled, or revoked during the year of issue?
I you have provided this form to your suppliers and your information has changed for 1 or more of the licenses listed during the year of issue you should update the listing and send to all suppliers that received your initial license form ASAP.

Who determines whether this certificate will be accepted?
The Seller will determine whether it will accept the certificate from the Buyer generally according to a good faith standard that all types and numbers of motor fuel licenses or permits are valid. It is the responsibility of the Seller to review the license numbers for accuracy and completeness.

EXHIBIT S: Motor Fuel Sales Tax Report

Purpose
The Motor Fuel Sales Tax Report gives the state full accountability of all accountable products. This report gives the state an independent source of information that can be used to verify transactions reported by taxpayers.

Who Must File
All taxpayers selling accountable products must file the Motor Fuel Sales Tax Report as required by state law.

Schedule of Disbursements
Each delivery of an accountable product by a taxpayer is listed on this schedule by jurisdiction. By requiring sales to be segregated by jurisdiction, the state can allocate tax revenues to proper locals. For each shipment listed on this schedule, the state may verify the destination with the requirement of the carrier's name and FEIN.

Each state should require a taxpayer to provide gross, exempt and net taxable sales by jurisdiction, if applicable, and schedule of disbursements to facilitate the distribution of taxes to proper jurisdictions and the sharing of tax information among states.

For each removal listed on this schedule, the state may verify the disbursement using the following uniform reports:

- Terminal Report
- Distributor's Schedule of Receipts
- Common and Contract Carrier Report
- Retailer Report
- Bulk Dealer Report

Conclusion
The Motor Fuel Sales Tax Report is designed to allow any state to modify it for relevance to that state. For example, a state that does not have different tax rates by jurisdiction would simply delete the jurisdiction columns and rows on the Motor Fuel Sales Tax Report and would put the states name at the top of the Schedule of Disbursements.

Motor Fuel Sales Tax Report

General Instructions

Report Is Due
Your report, plus supporting schedules, is due on or before .

Completing Your Return
The Motor Fuel Sales Tax Report which you file each month consists of the Motor Fuel Sales Tax Report form, and supporting disbursement and exemption schedules. The product transactions are to be sorted by jurisdiction and placed into the appropriate columns.

Identifying Information

Company Name and Address:	Enter the name and mailing address of the licensee.
State of:	Enter the State for which you are filing.
Filing Period End:	Enter the filing period end date in the appropriate format (CCYYMMD or States current date format).
License Number:	State issued identification number.
FEIN:	Enter your Federal Employer Identification Number in the space provided.
Column Instructions:	**A separate line should be used for each jurisdiction**. Complete jurisdiction name and jurisdiction code. Enter gross sales total from product from Schedule 16A Gallons delivered Motor Fuel sales tax collected and 16B Gallons delivered exempt from Motor Fuel sales tax. Enter exempt sales from Schedule 16B Gallons delivered exempt from Motor Fuel sales tax. All sales should be rounded to the nearest dollar. Enter Net Taxable Sales (Gross Sales Total from 16A & 16B less Exempt Sales/Other Deductions from 16B). Enter current sales tax rate of jurisdiction. Calculate tax due by jurisdiction (Net Taxable Sales multiplied by the current sales tax rate

Motor Fuel Sales Tax Report

	State of:
	Filing Period End: (CCYYMMDD)

Company Name:			License Number:
Address 1:			FEIN/SSN:
Address 2:			Fax Number:
City:	State:	Zip Code:	Email:
Contact Person:	Phone Number:		

Tax Calculation
Complete Disbursement Schedule 16A/16B by Jurisdiction

Jurisdiction Name	Jurisdiction Code	Gross Sales of All Product (from disbursement schedule) 16A & 16B Total	Exempt Sales or Other Deductions (from exemption schedule) 16B	Net Taxable Sales	Sales Tax Rate of Jurisdiction		Total Tax Due by Jurisdiction
		$	$	$	%		$
						+	
						+	
						+	
						+	
						+	
						+	
Tax Due:						=	$
Adjustments:						+/-	
Total Tax Due:						=	
Discount:						-	
ADD: Interest for late payment at % per month						+	
ADD: Penalty for late payment at %						+	
Total Due:						=	$

I certify the information provided on this form has been examined by me and is, to the best of my knowledge, true and correct.

Print Name	Title	Date
Signature		

Motor Fuel Sales Tax Schedule of Disbursements

Name of Licensee:	License Number:	FEIN:	Schedule Type:	Jurisdiction Code #	Period (CCYYMMDD)

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Complete Address of Product Delivery	(5) Sold To	(6) Purchaser's FEIN	(7) Date Sold	(8) Document Number	(9) Product Code	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons	(13) Gross Sales From Product
												$
								Total:				$

Motor Fuel Sale Tax Report-Schedule of Disbursements

General Instructions

This schedule provides detail in support of the amount shown as disbursements on the Motor Fuel Sales Tax 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 licensee shown on the Motor Fuel sales tax report.

Schedule Type: Enter one of the following numbers

16A Gallons delivered motor fuel sales tax collected

16B Gallons delivered exempt from motor fuel sales tax

Jurisdiction Code: Enter the jurisdiction code where the product was delivered.

Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or state's current format).

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product.

Column (3): **Mode Code** - 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): **Complete Address of Product Delivered** – Enter the complete address where the product was delivered.

Column (5) & (6): **Sold To/Purchaser's FEIN –** Enter the name and FEIN of the company the product was sold to.

Column (7): **Date Sold** – Enter the date the product was delivered.

Column (8): **Purchaser's FEIN** – Enter the FEIN of the company the product was sold to

Column (8): **Document/Bill of Lading 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. In case of barge, it is the voyage number.

Column (9): **Product Code** – Enter the applicable product code of the delivered product

Column (10): **Net Gallons** – Enter the net gallons delivered.

Column (11): **Gross Gallons** – Enter the gross gallons delivered

Column (12): **Billed Gallons** – Enter the billed gallons delivered.

Column (13) **Gross Sales from Product** – Enter the total gross receipts from product sold during the period, whether for cash or credit.

Provide a grand total for columns 10, 11, 12, and 13 on the last page of each schedule type for each jurisdiction. Carry the total gross receipts forward to the appropriate line on the Motor Fuel Sales Tax Report.

EXHIBIT T: Transloader Operator Report

Purpose
The Transloader Operator Report gives the state full accountability of all accountable products/motor fuel products moving through a stationary or portable transloader. The report is not a tax report. It gives the state an independent source of accountable product/motor fuel information that can be used to verify the transactions reported by taxpayers.

Definitions
Transloader: Equipment used to transfer product from one mode of transportation to another. Transloading: The process of transferring product from one mode of transportation to another. Transloader Operator: Person that engages in the process of transferring product from one mode of transportation to another.

Who Must File
All transloader operators who provide transloading services must file the Transloader Operator Report. Transloader operators who operate more than one transloading location must file a separate report for each location.

1. Transloader Operator Report Summary

2. Schedule of Receipts
Each receipt of an accountable product/motor fuel into a transloader is listed on this schedule. By requiring the carrier name and FEIN to be listed with each receipt, the state can verify the receipt using the Common and Contract Carrier Report. The seller name and FEIN information on this schedule allows a state to track each taxpayer's movement of accountable products/motor fuel into a transloader using the Motor Fuel Tax Report.

Each state should require the transloader operator to provide net and gross gallons on their schedule of receipts to facilitate the sharing of tax information among states.

3. Schedule of Disbursements
Each removal of an accountable product/motor fuel from a railcar thru a transloader is listed on this schedule. By requiring the carrier name and FEIN to be listed with each removal, the state can verify the removal using the Common and Contract Petroleum Products Carrier Report. The buyer name and FEIN provide the state with a link to the distributor's tax report. For each removal listed on this report, there should be a corresponding entry on one of the distributor's schedules.

Each state should require the transloader operator to provide net and gross gallons on their schedule of disbursements to facilitate the sharing of tax information among states.

4. Schedule of Inventories
This schedule provides detail of ownership of accountable products/motor fuel in a transloader. It allows a state to determine where a certain taxpayer's inventories are located within the state.

Conclusion
The transloader operator report is designed to allow any state to modify it for relevance to that state. For example, a state that wanted or required a separate column for specified reportable products, could add the column on the transloader summary report page.

Transloader Operator Report

General Instructions

REPORT IS DUE
Your report, plus supporting schedules, is due on or before _____.

COMPLETING YOUR REPORT
The transloader operator report which you file each month consists of the Transloader Operator Report form and supporting receipt, disbursement and inventory schedules. The fuel transactions are to be sorted by fuel type and placed in the appropriate columns.

TRANSLOADER

Name:	Enter the name.
Filing Period End:	Enter the filing period end date in the appropriate format. (CCYYMMDD or states current format).
Transloader Code:	May be assigned by state.
Location:	Physical address of transloading activity.

OPERATOR

Name of Transloader Operator:	Enter the name of the transloader operator
FEIN:	Enter your Federal Employer Identification Number in the space provided.
License Number:	State issued identification number.
Address:	Enter the address of the transloader operator.
Phone Number:	Enter the telephone number of the person signing the report.
Email Address:	Enter the email address of the person signing the report.

Column Instructions. Gallons should be entered in net and/or gross gallons. Gallons should be rounded to the nearest whole gallon and entered in the appropriate column.
Gasoline Products – All products that are commonly or commercially known or sold as gasoline or defined as gasoline in a state's statute.
Diesel – Any liquid that is commonly or commercially known, offered for sale or used as a fuel in diesel engines.
Other – Other reportable products.

Line Instructions
Line 1. Beginning Inventory - Enter beginning inventory of all petroleum products handled at the transloader location in the appropriate column. Carries over from column 3 on schedule 17C. Beginning inventory equals the prior month's reported actual ending inventory.
Line 2. Total Receipts - Enter total receipts of all petroleum products received into the transloader from supporting schedules 17A.
Line 3. Total Available – line 1 plus line 2.
Line 4. Total Disbursements - Enter total of all petroleum products disbursed from the transloader from supporting schedules 17B.
Line 5. Gallons Available – line 3 minus line 4 disbursements.
Line 6. Stock Gains & Losses – Enter inventory discrepancy by subtracting line 5 from line 7. If line 5 exceeds line 7, indicate the shortage with ( ).
Line 7. Actual Ending Inventory – Enter actual measured physical inventory of all petroleum products in the appropriate columns.

Sign and date your report and indicate title of person responsible for the report

Transloader Operator Report

To be filed by all Transloader operators

Transloader

Name of Transloader:	Filing Period End: (CCYYMMDD)	Transloader Code: (If applicable)
Location of Transloader:		

Operator

Name:	FEIN:	License Number:	
Address:	City:	State:	Zip Code:
Phone Number:	Email Address:		

Transactions for the Month

		Net/Gross Gallons		
	Schedule No.	**Gasoline Products**	**Diesel**	**Other**
1. Beginning Inventory (Total from Sch 17C, column 3)	17C			
2. Total Receipts (Total from Sch 17A, column 13 or 14)	17A			
3. Total Available (Line 1 plus line 2)				
4. Total Disbursements (Total from Sch 17B, column 14 or 15)	17B			
5. Gallons Available (less disbursements) (Line 3 minus line 4)				
6. Stock Gains & Losses				
7. Actual Ending Inventory (Total from Sch 17C, column 7)	17C			

Signature of Transloader Operator:	Title:	Date:

Schedule 17A – Transloader Operator Schedule of Receipts

Company Name:	Transloader Number::	FEIN:	Filing Period End: (CCYYMMDD)	Product Code:

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Seller Name	(6) Seller FEIN	(7) Date	(8) Bill of Lading Number	(9) Net Gallons	(10) Gross Gallons	(11) Railcar Number	(12) Railcar Bill of Lading Gallons
			Origin City	Origin State								
									Total:			

Transloader Operator Report – Transloader Operator Schedule of Receipts

General Instructions

Schedule 17A provides details in support of the amount(s) shown as receipts on the transloader operator report.
Each receipt of product by the transloader should be listed on separate lines.

Identifying Information

Company Name and FEIN: Enter the name and FEIN for the transloader operator shown on the transloader operator report.

Transloader Number: Enter the transloader number if applicable.

Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or states current format.

Product Code: Enter the appropriate FTA product code.

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product to the transloader.

Column (3): **Mode Code** – Enter the mode of transport. Use the one of the following:
J=Truck R=Rail B=Barge S=Ship (Great Lakes or ocean marine vessel)

Column (4): **Origin City/Origin State** – Enter the origin city and origin state of the fuel.

Column (5) & (6): **Seller Name and Seller FEIN-** Enter the name and FEIN of the company that owns the product as reflected on the records of the transloader operator.

Column (7): **Date Received-** Enter the date the product was received by the transloader.

Column (8): **Bill of Lading Number –** Enter the identifying number of the railcar from the shipping document issued.

Column (9): **Net Gallons –** Enter the net gallons received by the transloader. The total of all amounts entered in this column should agree with the amount shown for receipts on the transloader operator report.

Column (10): **Gross Gallons –** Ener the gross gallons received by the transloader.

Column (11) & (12); **Railcar Number & Railcar Bill of Lading Gallons –** Enter the Railcar number and gallons reported on the Railcar Bill of Lading.

Schedule 17B – Transloader Operator Schedule of Disbursements

Company Name:	Transloader Number::	FEIN:	Filing Period End: (CCYYMMDD)	Product Code:

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Buyer Name	(6) Buyer FEIN	(7) Date	(8) Transloader Bill of Lading	(9) Net Gallons	(10) Gross Gallons	(11) Dispensing Railcar Number	(12) Railcar Bill of Lading	(13) Railcar Bill of Lading Gallons
			Destination City	Destination State									
									Total:				

Transloader Operator Report – Transloader Operator Schedule of Disbursements

General Instructions

Schedule 17B provides detail in support of the amount(s) shown as disbursements on the transloader operator report. Each disbursement of product by the transloader should be listed on separate lines.

Identifying Information

Company Name and FEIN: Enter the name and FEIN for the transloader operator shown on the transloader operator report.

Transloader Number: Enter the transloader number if applicable.

Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or states current format.

Product Code: Enter the appropriate FTA product code.

Column Instructions

Columns (1) & (2): **Carrier** – Enter the name and FEIN of the company that transports the product to the transloader.

Column (3): **Mode Code** – Enter the mode of transport. Use the one of the following:
J=Truck R=Rail B=Barge S=Ship (Great Lakes or ocean marine vessel)

Column (4): **Destination City & Destination State** – Enter the city and state, territory or foreign country to which any reportable motor fuel is decided for delivery into any storage facility, receptacle, container, or any type of the transportation equipment, for purpose of resale or use.

Column (5) & (6): **Buyer Name and FEIN –** Etner the name and FEIN of the company that is purchasing the product as reflected on the records of the transloader operator.

Column (7): **Date -** Enter the date the fuel is transferred from railcar to carrier.

Column (8): **Transloader Bill of Lading Number –** Enter the identifying number from the transloader shipping documents.

Column (9): **Net Gallons –** Enter the net gallons withdrawn by the railcar. The total of all amounts entered in this column should agree with the amount shown for disbursements on the transloader operator report.

Column (10): **Gross Gallons –** Ener the gross gallons withdrawn from the railcar.

Column (11): **Dispensing Railcar Number –** Enter the identifying number of the railcar from the shipping document issues

Column (12): **Railcar Bill of Lading –** Enter the identifying number from the shipping documents.

Column (13): **Railcar Bill of Lading Gallons –** Enter gallons reported on Railcar Bill of Lading.

Schedule 17C – Transloader Operator Schedule of Inventories

Company Name:	Transloader Number::	FEIN:	Filing Period End: (CCYYMMDD)	Product Code:

(1) Seller Name	(2) Seller FEIN	(3) Beginning Inventory	(4) Total Receipts	(5) Total Disbursements	(6) Gain (Loss)	(7) Ending Inventory
Totals:						

Transloader Operator Report – Transloader Operator Schedule of Inventories

General Instructions

Schedule 17C provides detail in support of the amount(s) shown as beginning inventory and actual ending inventory on the transporter operator report.

Identifying Information

Company Name and FEIN: Enter the name and FEIN for the transloader operator shown on the transloader operator report.

Transloader Number: Enter the transloader number if applicable.

Filing Period End: Enter the filing period end date in the appropriate format (CCYYMMDD or states current format.

Product Code: Enter the appropriate FTA product code.

Column Instructions

Columns (1) & (2): **Seller Name & FEIN –** Enter the name and FEIN of the company that owns the product as reflected on the records of the transloader operator.

Column (3): **Beginning Inventory –** Enter the net gallons held by each position holder at the beginning of the month.

Column (4): **Total Receipts –** Enter the total number of net gallons received during the month for the account of each seller.

Column (5): **Total Disbursements** – Enter the total number of net gallons disbursed during the month for the account of each seller.

Column (6): **Gain (Loss) -** Enter the net gallons gained or lost during the month for the account of each seller.

Column (7): **Ending Inventory –** Add amounts in column (4) and (6) to column (3) and subtract amounts in column (5).

EXHIBIT U: Procedures for Additions/Deletions/Modifications to Schedule and Subschedules

Procedures for additions/deletions/modifications to Schedule and Subschedules

In order to promote consistency and uniformity in the implementation of Motor Fuel Tax Reporting, the Uniformity Committee has developed a listing of schedules and subschedules to be used for the uniform report forms. Any state implementing a new report form is asked to utilize schedules and subschedules from this list for their new returns/reports.

Anyone needing a schedule or subschedule not on this list should follow the procedure outlined below:

The State Tax Administrator should submit the request to the current Forms Management Subcommittee state co-chair detailing the following information using the FTA-Motor Fuels Tax Section-Uniformity Summary/TIA/Schedule Code Request Form. (see next page for copy of form) The form may be submitted through e-mail or regular mail. The request includes the following:

1. Identify which type of code is being requested.
2. The name and description of the schedule or subschedule.
3. Provide a description of the need for the addition/deletion/modification. Include an explanation of the schedule or subschedule and why existing schedules or subschedules do not meet your needs. It is recommended a representative of your state, knowledgeable of this topic, attend the Forms Management subcommittee meeting where this will be discussed.
4. The date the schedule or subschedule is needed.

The current Forms Management Subcommittee state co-chair, upon receipt of the request, shall take the following actions:

1. Distribute copies to Forms Management Subcommittee members for review and discussion.
2. Review the most current list of schedules and subschedules to determine if the requested schedule or subschedule already exists.
3. Place the proposed addition/deletion/modification on the agenda of the next Uniformity Committee Meeting for formal review. It is highly recommended that the requestor be present for any discussion regarding the adoption of the requested schedule or subschedule.
4. If the proposed addition/deletion/modification is adopted, revise the FTA Uniform Forms Subschedules.
5. If the proposed addition/deletion/modification is not approved, inform the requesting administrator of the reasons for the rejection and identify the proper schedule or subschedule to be used.

If a schedule or subschedule must be assigned before the above mentioned approval process can be completed, the state co-chair person may assign a schedule or subschedule temporarily. This schedule or subschedule will be reviewed for adoption at the next Forms Management meeting. To receive a schedule or subschedule before the next Uniformity Meeting, follow these steps:

1. Complete the FTA Motor Fuels Tax Section Uniformity Summary/TIA/Schedule Code Request Form.
2. Submit the request to the Forms Management Subcommittee state co-chair.
3. The Forms Management Subcommittee state co-chair will evaluate the request and respond to the requestor within one week of the receipt of the request.

EXHIBIT V: FTA – Motor Fuels Tax Section – Uniformity Summary / TIA / Schedule Code Request Form

Type of Code being requested: ☐ Summary ☐ TIA ☐ Subschedule

1. State requesting Code:
2. Map for which code is needed (if applicable)

☐ 813 ☐ 826 ☐ XML ☐ Other ☐ N/A

3. Version of map being used (if applicable)

☐ 3050 ☐ 4010 ☐ 4030 ☐ Other ☐ N/A

4. To which line on your paper return will this code correspond?
*Attach a copy of your paper return if applicable*_____ ☐ N/A

5. What category does the requested code fit in?

☐ FTA Uniformity not derivable from schedules

☐ FTA Uniformity derivable from schedules

☐ State specific not derivable from schedules

☐ New Schedule

6. Does another code come close to describing the code being requested? _____
7. If yes, why won't the existing code work for your needs? _____
_____
8. Proposed description of code: _____
_____
9. How will the code be used _____
_____
10. Why is this code needed_____
_____
11. Date code needed _____
12. Contact Name_____

A. Telephone number _____

B. Address _____

C. E-mail address _____

D. Fax number _____

E. Will someone be at the next meeting to discuss this requested code ☐ Yes ☐ No

NOTE: Submit your FTA Uniformity Summary / TIA / Schedule Code Request Form according to the procedures outlined in Appendix D of the Motor Fuels Tax Section, Uniformity Project, E- Filing Guide.

Approved By_____ **Date Issued**_____ **Code Issued**_____

EXHIBIT W: FTA Schedules and Subschedules

FTA Subchedules Revised 1/26, Houston,TX Adopted January 26, Houston, TX

FTA Motor Fuel Tax Section Uniformity Committee adopted the following schedules and subschedules for use with the uniform forms and schedules.

Immediately following this list, is a complete list of schedules and subschedules showing their intended use and the states that are currently using each schedule and subschedule.

Schedule of Receipts

Schedule 1
Gallons received tax-paid

1A Gallons received, originating state tax paid 1BGallons for export, destination state tax paid
1C Gallons received tax-paid with a payment voucher 1DGallons received, transfer fee paid
1E Gallons imported from another state into taxed storage from a licensed distributor, tax-paid
1F Gallons received tax-paid and shipped directly to the customer
1G Gallons fully taxed but at a reduced rate
1H Gallons received-originating city and county tax paid

Schedule 2
Gallons received from motor fuel licensee tax-unpaid

2A Gallons received from terminals, refineries or distributors, origin tax-unpaid
2B Gallons received tax-unpaid, blendable stock
2C Gallons received imported, tax-unpaid
2D Gallons received using a tax-exempt card/code 2E Gallons received for export
2F Gallons received tax free (resaler's) and direct shipped to customers
2G Gallons received tax-exempt for sale through barricade pumps
2K Gallons of nontaxable fuel received and sold or used for a taxable purpose
2X Gallons received from suppliers on exchange agreement tax-unpaid

Schedule 3
Gallons imported from another state direct to customer

3A Gallons imported from terminals/refineries
3B Gallons imported from bulk storage in another state
3X Imports below the terminal rack subject to tax
3Y Imports below the terminal rack not subject to tax

Schedule 4
Gallons imported from another state into tax-free storage

4A Gallons imported from another state into taxed storage
4B Gallons imported or transferred from in-state storage tax-free into in-state refinery storage

Schedules of Disbursements

Schedule 5
Gallons delivered tax collected

5A Gallons sold to non-licensed distributors, retailers or bulk-end users from in-state terminals
5B Gallons sold to non-licensed distributors, retailers or bulk-end users for imports from
5C Gallons sold to motor fuel licensee from in-state terminals
5D Gallons sold to motor fuel licensee for imports from
5E Gallons sold to bonded importers, occasional importers or tank wagon importers from

5F Dyed diesel gallons sold for taxable purposes from in-state terminals
5G Dyed diesel gallons sold for taxable purposes for imports from
5H Gallons sold as export from in-state terminals, originating tax collected
5I Border Zone 1 (Missouri)
5J Border Zone 2 (Oklahoma)
5K Border Zone 3 (Texas)
5L Border Zone 4 (Louisiana)
5M Border Zone 5 (Mississippi)
5N Border Zone 6 (Tennessee)
5O Border Zone 7 (Extra)
5P Border Zone 8 (Extra)
5Q Gallons used on which tax is remitted
5R Gallons delivered to Native American Reservation, tax collected
5S Gallons sold as export from refinery, tax collected
5T Gallons reported for pool bond amounts
5U Gallons sold into bulk storage of licensed motor carrier, tax collected
5V Gallons disbursed tax collected and subject to oil inspection fees
5W Gallons of untaxed products blended with or added to fuel resulting in a product which is used as or is usable as a taxable fuel
5X Gallons delivered and partially taxed
5Y Tax-paid sales to railroads
5Z Gallons sold for Racing Use-tax collected
5AA Gallons received tax-paid and sold to an unlicensed distributors, retailers, bulk users and users
5AB Gallons received tax-paid and sold to a licensed distributor or importer
5AC Gallons received tax-paid and sold to a licensed supplier
5AD Gallon sold to licensed retailers
5HW Aviation fuel converted to highway use
5LO Fuel distributor subject to local option taxes
5XA Gallons delivered to an airport and partially taxed

Schedule 6

Gallons delivered to licensed motor fuel licensee-tax not collected

6A Gallons sold tax-exempt, customer is a licensed exporter
6B Gallons sold tax-exempt, customer is a licensed blender
6C Gallons sold tax-exempt, customer is a licensed importer
6D Gallons sold tax-exempt to other licensed distributors/suppliers
6E Gallons sold tax-exempt, customer is a licensed LPG vendor
6F Gallons sold tax-exempt purposes from in-state terminals
6H Gallons sold or exchanged tax-free with a qualified refiner
6I Gallons of undyed fuel sold to licensed importer/tank wagon operator-importer, tax not collected
6J Gallons delivered tax-free into refinery storage
6K Gallons removed from terminal by supplier
6P Gallons sold to suppliers or permissive suppliers, tax not collected
6R Gallons from refinery sold or exchanged with qualified refiners
6V Gallons disbursed tax not collected and subject to oil inspection fees
6X Gallons delivered to suppliers or permissive suppliers on exchange agreements
6Z Gallons sold for Racing Use-tax not collected

Schedule 7

Gallons exported to state of

7A Gallons exported, destination state tax-paid
7B Gallons sold for export, originating state tax-paid
7C Gallons for free trade zones

7D Gallons exported in bulk
7E Gallons sold for export-originating city and/or county tax paid
7F Exports of reportable products below the terminal rack
7R Gallons exported from refinery storage

Schedule 8

Gallons delivered to the U.S. Government – tax-exempt

8A Gallons sold to U.S. Government tax-exempt from in-state
8K Kerosene sales (information only)
8R Gallons sold to U.S. Government tax-exempt from refinery

Schedule 9

Gallons delivered to state and local government tax-exempt

9A Gallons sold directly to the state from in-state terminals
9C Gallons sold directly to local public schools from in-state terminals
9E Gallons sold for county, city or town use
9F Gallons sold to licensed charter schools 9G Gallons sold to community colleges
9R Gallons sold to state and local government from refinery

Schedule 10

Gallons delivered to other tax-exempt entities

10A Gallons delivered to other tax-exempt entities (farmers and fisherman) or non-highway
10B Gallons delivered to tax-exempt licensed general aviation fuel dealers
10C Gallons delivered to tax-exempt common carriers for urban mass transportation
10D Credit card sales to tax-exempt diplomats and missions by dealers
10E Gallons delivered to customers representing uncollectable motor fuel vehicle fuel taxes
10F Gallons delivered to tax-free storage
10G Gallons of other authorized tax-exempt sales
10H Sales to tax-exempt hospitals
10I Gallons delivered tax-exempt for farming
10J Gallons delivered to consumers or filling stations tax-free
10K Gallons delivered to airlines and self use in own aircraft
10M Gallons of unenhanced diesel product delivered for manufacturing processing or assembly
10R Gallons delivered for use as bunker fuel in vessels
10T Gallons delivered to Native American Tribes
10U Gallons delivered fees-exempt
10Y Gallons delivered tax-exempt to railroad
10Z Blendstocks removed tax-exempt not in connection with a sale, which will not be used to produce a finished fuel
10AB Blendstocks removed tax-exempt in connection with a sale when the buyer has issued a properly executed exemption certificate stating the blendstocks will not be used to produce a finished fuel
10AC Tax exempt sales in city jurisdiction
10AD Tax exempt sales in county jurisdiction

Schedule 11

Schedule for state diversions

11A Diversion to state of _____
11B Diversion from state of _____

Schedule 12

Vendor schedule

12A Gallons of tax-paid product sold or used below the terminal rack
12B Gallons of ex-tax paid product sold or used below the terminal rack

12C Gallons of ending physical inventory of product below the rack

Schedule 13

Schedule of credits and refunds

13A Tax-paid fuel exported Note: This schedule is an exception for the state of California. All other states should use schedule 7.
13B Tax-paid fuel sold to a consulate officer or employee by credit card
13C Tax-paid fuel sold to the United States Government
13D Tax-paid fuel sold for use on farms
13E Tax-paid fuel sold to exempt bus operators
13F Schedule of bad debts
13G Tax-paid fuel sold to train operators
13H Tax-paid fuel sold to state or local government
13J Tax-paid fuel sold tax-free for temperature control units (reefer) and PTO or with exemption certificate or used in an exempt manner
13K Credit or Deduction for Reduced Tax Rate
13L Credit for gallons sold for Racing Use –tax collected
13M Refund or credit for the second tax-paid when tax-paid fuel is removed from a terminal as a second taxable event
13N Refund or credit when tax-paid fuel is used to produce a non-taxable product such as a fuel additive

Schedule 14

Common and Contract Petroleum Products Carrier Report

14A Total of all deliveries of fuels from in-state locations to outside the state (exports)
14B Total of all deliveries of fuels from out-of-state locations to inside the states (imports)
14C Total of all deliveries of fuel between points in the state (intrastate)
14D Carrier Receipt
14E Carrier Deliveries

Schedule 15

Terminal Operator Report

15A Terminal Operator Schedule of Receipts
15B Terminal Operator Schedule of Disbursements
15C Terminal Operator Schedule of Inventories

Schedule 16

Motor Fuel Sales Tax Report

16A Gallons delivered motor fuel sales tax collected
16B Gallons delivered exempt from motor fuel sales tax

Schedule 17

Transloader Operator Report

17A Transloader Operator Schedule of Receipts
17B Transloader Operator Schedule of Disbursements
17C Transloader Operator Schedule of Inventories

Uniform Forms

FTA Subschedules

FTA Motor Fuel Tax Section Uniformity Committee adopted the following subschedules for use with the uniform forms.

Schedules of Receipts

Schedule 1 Gallons Received Tax Paid

1 Gallons received tax paid.

Intended Use:

Licensee is purchasing tax-paid fuel.

This schedule is used by the following states at this time.

- **Alabama**
- **Arkansas**
- **Arizona**
- **Colorado**
- **Connecticut** – Gallons purchased state tax paid within Connecticut
- **Delaware**
- **Georgia** – Gallons received in GA – Tax Paid
- **Idaho**
- **Indiana** - (Special Fuel received into terminal)
- **Kansas**
- **Kentucky**
- **Maine**
- **Maryland**
- **Michigan** – Gallons of fuel imported/acquired Michigan tax paid to supply source
- **Mississippi**
- **Missouri**
- **Montana** – (Gasoline and Diesel Only)
- **Nebraska**
- **Nevada**
- **New Mexico**
- **North Carolina**
- **North Dakota**
- **Ohio**
- **Oregon**
- **Pennsylvania** – PA Tax-Paid gallons received and placed in inventory
- **South Carolina** – Gallons received user fee paid
- **Tennessee**
- **Vermont**
- **Virginia**
- **Washington**
- **West Virginia**

1A Gallons received, originating state tax-paid.

Intended Use:

To report all motor fuel gallons received with the tax-paid to the state. (state in which the return is being filed)

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **California**
- **Florida**
- **Indiana –** (Gasoline/Oil Inspection Fees-In Tax Paid)
- **Iowa**
- **New Hampshire**
- **New Mexico** – Gallons received in New Mexico from a Texas terminal – tax paid
- **Oklahoma** – Gallons received tax paid (Terminal in Oklahoma)- Used to show receipt of tax paid fuel purchased at a terminal in Oklahoma for suppliers, bonded importers, occasional importers and tankwagon operators.
- **South Carolina**
- **South Dakota**
- **West Virginia**
- **Wyoming**

1B Gallons for export, Destination State tax-paid.

Intended Use:

To report all motor fuel gallons exported from a state with the destination state taxes paid.

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **Florida**
- **Missouri**
- **Ohio**

1C Gallons received tax-paid with a payment voucher.

Intended Use:

To report all motor fuel gallons imported with the taxes paid using an import voucher system.

This schedule is used by the following states at this time.

- **Alabama**
- **Missouri -** Distributor-gallons received tax and/or fees paid with an Import payment voucher.
- **Oklahoma** - Used for occasional importers to show they paid tax on a three day permit voucher.
- **South Carolina**

1D Gallons received, transfer fee paid.

Intended Use:

To report all motor fuel gallons received with the transfer fee included in the purchase price

- **IDAHO requested this schedule.**

This schedule is used by the following states at this time.

- **None at this time**

1E Gallons imported from another state into taxed storage from a licensed distributor, tax paid.

Intended Use:

To report gallons of fuel imported from another state and put into taxed storage.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Missouri** – Gallons imported from another state, Missouri tax and/or fees paid

1F Gallons received tax-paid and direct shipped to customers.

Intended Use:

To report all gallons received tax-paid and shipped directly to the customers.

- **PENNSYLVANIA requested this schedule.**

This schedule is used by the following states at this time.

- **Pennsylvania -** Gallons received tax paid and direst shipped to customers. Note: PA requested this schedule to distinguish tax paid receipts going into inventory from product direct shipped and on which the shrinkage allowance is not allowed.

1G Gallons fully taxed but at a reduced rate.

Intended Use:

To report all gallons received partially taxed for fuel used for blending.

- **Iowa requested this schedule.**

This schedule is used by the following states at this time.

- **Iowa**

1H Gallons received-originating county and city tax paid.

Intended Use:

To report tax paid gallons purchased at the city and county level.

- **Oregon requested this schedule.**

This schedule is used by the following states at this time.

- **Oregon**

Schedule 2 Gallons Received from Motor Fuel Licensee Tax Unpaid

2 Gallons received from motor fuel licensee tax unpaid**.**

Intended Use:

Licensee is purchasing tax-free fuel.

This schedule is used by the following states at this time.

- **Alabama**
- **Alaska**
- **Arkansas**
- **Colorado**
- **Connecticut**
- **Delaware**
- **Georgia**
- **Idaho**
- **Indiana** - (Gasoline Only)
- **Iowa**
- **Kansas**
- **Kentucky**
- **Maine** – Gallons received from wholesalers or other licensed distributors
- **Maryland**
- **Massachusetts** – Gallons delivered ton MA distributors or unclassified importers
- **Nebraska**
- **Nevada**
- **New Hampshire**
- **North Carolina**
- **North Dakota**
- **Ohio**
- **Oklahoma** – (Special Fuels Only)
- **Oregon**
- **Pennsylvania** – Tax-free gallons received (resales) and placed in inventory
- **South Dakota** – Used on the LPG Vendor Tax Return to report all tax-free receipts
- **Tennessee**
- **Utah**
- **Vermont**
- **Virginia**
- **Washington**
- **West Virginia**
- **Wyoming**

2A Gallons received from terminals, refineries or distributors, origin tax-unpaid.

Intended Use:

To report gallons of fuel received tax-free from terminals, refineries or distributors that is taxable**.**

- **MONTANA requested this schedule .**
- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **Florida** - Indicates Tax-Free purchases of Taxable Fuels (as apposed to 2B)
- **Iowa**
- **Kentucky**
- **Minnesota**
- **Mississippi**
- **Missouri**
- **Montana** - For our licensed distributors that also have terminals and refineries to report what they are drawing from the pipeline and their terminal
- **Nevada**
- **New Mexico**
- **North Dakota**
- **Utah**
- **Virginia**
- **Washington**
- **Wyoming**

2B Gallons received tax-unpaid blendable stock.

Intended Use:

To convert blend stocks to reportable products, convert one product to another. To show gallons received tax unpaid blend stock.

- **FLORIDA requested this schedule**

This schedule is used by the following states at this time.

- **Alabama**
- **Florida**
- **Iowa**
- **Kentucky**
- **Michigan**
- **Mississippi**
- **Missouri** - Distributor - gallons received tax unpaid blend stock.
- **New Mexico**
- **Oklahoma** – (Only applicable when filing the Blender Return)
- **Utah**
- **Virginia**
- **Washington**
- **Wyoming**

2C Gallons received imported, tax-unpaid.

Intended Use:

To report imported gallons of tax-free fuel.

- **NEBRASKA requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan** – Gallons imported from outside the United States with Michigan tax not paid
- **Minnesota**
- **Mississippi**
- **New Mexico** – Gallons received when transported off Indian land
- **Tennessee**
- **Utah**
- **Virginia**
- **Wyoming**

2D Gallons received using a tax-exempt card/code.

Intended Use:

Gallons received using a tax exempt card or code**.**

- **VIRGINIA requested this schedule.**

This schedule is used by the following states at this time.

- **Utah**
- **Virginia**

2E Gallons received for export.

Intended Use:

For licensed exporter to report receipts of fuel for export.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana** – (Special Fuels Exporter Only)
- **New Hampshire**
- **Ohio**
- **Utah**
- **Washington**
- **Wyoming**

2F Gallons received tax free (Resale's) and direct shipped to customers.

Intended Use:

To report all tax-free gallons received and direct shipped to customers.

- **PENNSYLVANIA requested this schedule.**

This schedule is used by the following states at this time.

- **New Hampshire**
- **Pennsylvania** - Do not allow handling and shrinkage loss on product received and direct shipped to customers

2G Gallons received tax-exempt for sale through barricaded pumps

Intended Use:

To report all gallons received tax-exempt for sale through barricaded -pumps.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Missouri –** Gallons of clear kerosene received fees paid for sale through barricaded pumps

2K Gallons of nontaxable fuel received and sold or used for a taxable purpose

Intended Use:

Blenders to report untaxed fuel to be blended.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana-** Special Fuel Blenders to report untaxed fuel to be blended with special fuel (Kerosene is not a special fuel in Indiana).
- **Utah** – (Compressed Natural Gas Only)

2X Gallons received from suppliers on exchange agreement tax unpaid.

Intended Use:

To report gallons received per exchange agreement.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Arizona**
- **California**
- **Indiana** - Gasoline Distributor to report receipts received on exchange.
- **Iowa**
- **Michigan**
- **Mississippi**
- **Missouri**
- **Utah**

Schedule 3 Gallons Imported From Another State Direct to Customer

3 Gallons imported from another state direct to customer.

Intended Use:

To report tax-free gallons imported direct to the customer.

This schedule is used by the following states at this time.

- **Colorado**
- **Connecticut**
- **Delaware**
- **Idaho**
- **Iowa**
- **Kansas**
- **Maine**
- **Maryland**
- **Montana**
- **Nevada**
- **New Hampshire**
- **Oregon**
- **Pennsylvania**
- **Tennessee**
- **Utah**
- **Vermont**
- **Virginia** – (For Alternative Fuel Return Only)
- **Washington**

3A Gallons imported from terminals/refineries

Intended Use:

To report gallons imported tax-free by motor fuel licensees.

- **WISCONSIN requested this schedule**

This schedule is used by the following states at this time.

- **California –** Accounts for every ex-tax gallon of diesel fuel, jet fuel, kerosene, gasoline and aviation gasoline imported into California above the terminal rack not subject to tax.
- **Iowa**
- **Utah**
- **Virginia**
- **Wyoming**

3B Gallons imported from bulk storage in another state.

Intended Use:

To report all tax-free gallons imported from bulk storage.

- **WISCONSIN requested this schedule**

This schedule is used by the following states at this time.

- **California –** Accounts for every ex-tax gallon of diesel fuel, jet fuel, kerosene, gasoline and aviation gasoline imported into California above the terminal rack not subject to tax.
- **Iowa**
- **Utah**
- **Virginia**
- **Wyoming**

3X Imports below the terminal rack subject to tax.

Intended Use:

To report all fuel imported below the terminal rack subject to tax.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California –** Accounts for every ex-tax gallon of diesel fuel, jet fuel, kerosene, gasoline and aviation gasoline imported into California above the terminal rack not subject to tax.
- **Arizona**
- **California** – used to report the importing of taxable products (gas & diesel) by truck or railcar.

3Y Imports below the terminal rack not subject to tax.

Intended Use:

To report all fuel imported below the terminal rack subject to tax.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** – Used to report the importing of reportable product, non-taxable products such as dyed diesel and ethanol.

Schedule 4 Gallons Imported From Another State Into Tax-Free Storage

4 Gallons imported from another state into tax-free storage

Intended Use:

To report all motor fuel gallons imported into the state and put into tax-free storage.

This schedule is used by the following states at this time.

- **California** – California reports all imports of aircraft jet fuel, regardless if the product is delivered directly to a customer or to bulk storage.
- **Colorado**
- **Connecticut**
- **Delaware**
- **Indiana** – (Gasoline Only)
- **Maine**
- **Maryland**
- **Nebraska**
- **Nevada**
- **New Hampshire**
- **North Carolina**
- **Oregon**
- **Pennsylvania**
- **Tennessee**
- **Utah** – (Environmental Assurance Fee Only)
- **Vermont**
- **Washington**

4A Gallons imported from another state into taxed storage.

Intended Use:

To report all motor fuel gallons imported into the state and put into tax-free storage.

- **NEW YORK requested this schedule.**

This schedule is used by the following states at this time.

- **None at this time**

4B Gallons imported or transferred from in-state storage tax-free into in-state refinery storage.

Intended Use:

To report gallons of fuel that a distributor moves from tax-paid storage to tax-free storage that a refinery is allowed to maintain.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee -** To allow distributor to move fuel from tax-paid storage to tax-free storage that a refinery is allowed to maintain under Tennessee law.

Schedules of Disbursements
Schedule 5 Gallons Delivered Tax Collect

5 Gallons delivered tax collected.

Intended Use:

To report all motor fuel gallons delivered or sold with the taxes collected.

This schedule is used by the following states at this time.

- **California**
- **Colorado**
- **Connecticut**
- **Delaware**
- **Georgia**
- **Indiana**
- **Iowa**
- **Kansas**
- **Kentucky -** (LP Dealers only)
- **Maine**
- **Maryland**
- **Michigan**
- **Minnesota** – (For Producers Return Only)
- **Missouri** – (Dyed fuel sold for taxable purposes only)
- **Montana**
- **Nebraska**
- **Nevada**
- **New Hampshire**
- **New Jersey**
- **North Dakota**
- **Ohio**
- **Oklahoma** - Gallons sold tax- paid
- **Oregon -** (Subject to Oregon Tax)
- **Pennsylvania**
- **South Carolina**
- **South Dakota**
- **Tennessee**
- **Utah**
- **West Virginia**
- **Wyoming**

5A Gallons sold to non-licensed distributors, retailers or bulk-end users from in-state terminals.

Intended Use:

To report all motor fuel gallons that are sold to unlicensed taxpayers by terminal location.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama** – Gallons reported on this schedule from in-state terminals and imports
- **Florida**
- **Minnesota** – (Jet Fuel Only)
- **Missouri**
- **New Mexico**
- **North Carolina** – Gallons reported on this schedule from in-state terminals and imports
- **North Dakota**
- **Oklahoma -** Gallons removed to Non-Eligible Purchasers - Used to show taxable sales
- made to Non-Eligible Purchasers.
- **South Carolina** – (Non-eligible Purchaser)
- **Vermont**
- **Virginia**
- **West Virginia**

5B Gallons sold to non-licensed distributors, retailers or bulk-end users for imports from.

Intended Use:

To report gallons of fuel sold to unlicensed taxpayers for imports.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Mississippi**
- **Missouri**

5C Gallons sold to motor fuel licensee from in-state terminals.

Intended Use:

To report all motor fuel gallons that are sold to unlicensed taxpayers by terminal location.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama** – This schedule is used for all in-state and import sales
- **Michigan** – (Aviation Fuels Only)
- **North Carolina -** This schedule has been combined with schedule 5D.
- **Oklahoma -** Gallons removed to Eligible Purchasers - Used to show taxable sales made to Eligible Purchasers.(Note: Eligible Purchasers pay at a different tax rate than non- eligible purchasers)
- **South Carolina** – (All Eligible Purchaser Sales)
- **Utah**

5D Gallons sold to motor fuel licensee for imports from.

Intended Use:

To report gallons of fuel sold to licensed motor fuel licensees for import.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Kentucky -** (Imports on which Supplier collected Kentucky tax)
- **Virginia** – This schedule is used for all in-state and import sales.
- **West Virginia** – This schedule is used for all in-state and import sales.

5E Gallons sold to bonded importers, occasional importers or tank wagon importers from.

Intended Use:

To report gallons sold to bonded importers, occasional importers or tank wagon operators with the tax collected.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Oklahoma -** Gallons removed tax paid for import by a licensed importer - Used to show fuel bought out of state from a licensed supplier in Oklahoma and that the bonded importer, occasional importer or tankwagon importer paid the Oklahoma tax to the supplier.
- **South Carolina**

5F Dyed diesel gallons sold for taxable purposes from in-state terminals.

Intended Use:

To report dyed diesel gallons sold for taxable purposes from in-state terminals.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Arizona**
- **Michigan**
- **Minnesota**
- **Mississippi** – (For State and Local Government Contracts Only)
- **Missouri -** Supplier –gallons of dyed diesel sold for taxable purpose from in-state terminals (Missouri Tax Collected)
- **North Carolina** – This schedule has been combined with schedule 5G.
- **Tennessee**

5G Dyed diesel gallons sold for taxable purposes for imports from

Intended Use:

To report taxable gallons of dyed diesel fuel sales for import.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Mississippi** – (For State and Local Government Contracts Only)
- **Missouri**
- **West Virginia** – (Exempt fuel would be dyed fuel)

5H Gallons sold as export from in-state terminals, originating tax collected.

Intended Use:

To report all motor fuel gallons sold as taxable sales of export or to report all motor fuel gallons removed or sold tax paid for export.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **California**
- **South Carolina**
- **Tennessee**
- **Utah**
- **Virginia**

5I Border Zone 1 (Missouri)

Intended Use:

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be $0.01 cent greater than adjacent state. This has created six additional tax rates for this state.

5J Border Zone 2 (Oklahoma)

Intended Use:

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be $.01 cent greater than adjacent state. This has created six additional tax rates for this state.

5K Border Zone 3 (Texas)

Intended Use:

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be $.01 cent greater than adjacent state. This has created six additional tax rates for this state.

5L Border Zone 4 (Louisiana)

Intended Use:

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be $.01 cent greater than adjacent state. This has created six additional tax rates for this state.

5M Border Zone 5 (Mississippi)

Intended Use:

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be $.01 cent greater than adjacent state. This has created six additional tax rates for this state.

5N Border Zone 6 (Tennessee)

Intended Use:

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Arkansas** - Arkansas law provides a special tax rate for cities that border with another state. The tax rate to be $.01 cent greater than adjacent state. This has created six additional tax rates for this state.

5O Border Zone 7 (Extra)

Intended Use:

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **None at this time**

5P Border Zone 8 (Extra)

Intended Use:

To report gallons of fuel to calculate special tax rates for cities that border with another state.

- **ARKANSAS requested this schedule.**

This schedule is used by the following states at this time.

- **Minnesota** – (Gasoline adjustment for IA, ND, SD)

5Q Gallons used on which tax is remitted.

Intended Use:

To report and distinguish product "used" on which tax is being remitted from product sold and on which tax is being remitted

- **PENNSYLVANIA requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **California**
- **Minnesota** – (LPG, CNG, LNG, E85 only)
- **North Dakota** – Gallons sold to end-users as taxable
- **Pennsylvania** - This schedule is used to distinguish product "used" on which tax is being remitted from product sold and on which tax is being remitted. The distinction given the trust fund obligation that Distributors have in PA.

5R Gallons delivered to Native American Reservations tax collected.

Intended Use:

To report all gallons of fuel delivered to Native American Reservations tax collected.

- **MONTANA requested this schedule.**

This schedule is used by the following states at this time.

- **Montana** - To account for all fuel to Native American Reservations due to our revenue sharing program.

5S Gallons sold as export from refinery (tax collected).

Intended Use:

To report gallons sold tax collected as export from refinery.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee -** To record shipments from refinery storage for export where sales are made to unlicensed distributors and Tennessee tax must be charged and paid with this return.

5T Gallons reported for Pool Bond Amounts.

Intended Use:

To report gallons for pool bond amounts

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Missouri**

5U Gallons sold into bulk storage of Licensed Motor Carrier tax collected.

Intended Use:

To report bulk purchase of fuel by motor carrier.

- **MICHIGAN** requested this schedule.

This schedule is used by the following states at this time.

- **None at this time**

5V Gallons disbursed tax collected and subject to oil inspection fee

Intended Use:

To report gallons disbursed tax collected and subject to oil inspection fees.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **None at this time**

5W Gallons of untaxed products blended with or added to fuel resulting in a product which is used as or is usable as a taxable fuel

Intended Use:

To report gallons of untaxed products blended with or added to fuel which results in a taxable fuel.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **Arizona**
- **California –** Accounts for every gallon of untaxed fuel products blended with or added to diesel fuel, gasoline, and aviation gasoline resulting in a product that can be used as diesel fuel, gasoline and aviation gasoline.
- **Missouri** – Gallons of tax exempt product blended for taxable use

5X Gallons delivered and partially taxed.

Intended Use:

To report gallons of fuel delivered that is partially subject to the tax.

- **WYOMING requested this schedule.**

This schedule is used by the following states at this time.

- **California**
- **Georgia-** To report gallons delivered tax collected to state and local governments. These entities are exempt from a portion of the prepaid tax.
- **Iowa**
- **New Hampshire** – Gallons delivered to Air Carriers taxable at a lower tax rate
- **North Dakota**
- **Utah –** Gallons sold to federally certified air carriers subject to 4 cent fuel tax rate.
- **West Virginia** – Gallons of propane, LPG, LNG, or other alternative fuels that are subject to the flat rate only.

5Y Tax-paid sales to railroads.

Intended Use:

To report gallons of tax-paid fuel sold to railroads

- **NORTH DAKOTA requested this schedule.**

This schedule is used by the following states at this time.

- **North Dakota**

5Z Gallons sold for Racing Use-tax collected.

Intended Use:

To report gallons of tax-paid fuel sold for racing use

- **Michigan requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan**

5AA Gallons received tax-paid and sold to an unlicensed distributors, retailers, bulk users and users.

Intended Use:

To collect the transactional detail by bill of lading for the gallons received tax-paid and sold to an unlicensed distributors, retailers, bulk users and users.

- **Virginia requested this schedule.**

This schedule is used by the following states at this time.

- **Vermont**
- **Virginia**

5AB Gallons received tax-paid and sold to a licensed distributor or importer.

Intended Use:

To collect the transactional detail by bill of lading for the gallons received tax-paid and sold to a licensed distributor or importer.

- **Virginia requested this schedule.**

This schedule is used by the following states at this time.

- **Virginia**

5AC Gallons received tax-paid and sold to a licensed supplier.

Intended Use:

To collect the transactional detail by bill of lading for the gallons received tax-paid and sold to a licensed supplier.

- **Virginia requested this schedule.**

This schedule is used by the following states at this time.

- **Virginia**

5AD Gallons sold to licensed retailers.

Intended Use:

To report tax paid fuel delivered to retail stations.

- **Ohio requested this schedule.**

This schedule is used by the following states at this time.

- **Ohio**

5HW Aviation fuel converted to highway use

Intended Use:

To report sales of aviation fuel converted to highway use

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **Utah**

5LO Fuel distributor subject to local option taxes

Intended Use:

To report sales of aviation fuel converted to highway use

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **Florida**
- **Oregon**

5XA Gallons delivered to an airport and partially taxed.

Intended Use:

To report sales of aviation fuel converted to highway use

- **Utah requested this schedule.**

This schedule is used by the following states at this time.

- **Minnesota**
- **Utah –** To report gallons sold to federally certified air carriers at the Salt Lake International Airport subject to 2.5 cent fuel tax rate.

Schedule 6 Gallons Delivered to Licensed Motor Fuel Licensees – Tax Not Collected

6 Gallons delivered to licensed motor fuel licensees-tax not collected.

Intended Use:

Gallons delivered to licensee tax-free

This schedule is used by the following states at this time.

- **Alaska**
- **Arkansas**
- **Colorado**
- **Connecticut**
- **Delaware**
- **Georgia**
- **Idaho**
- **Indiana -** (Special Fuel Only)
- **Iowa**
- **Kansas**
- **Kentucky**
- **Maine**
- **Maryland**
- **Minnesota** – (For Producers Return Only)
- **Montana**
- **Nebraska**
- **Nevada**
- **New Hampshire**
- **New Mexico**
- **North Dakota**
- **Ohio**
- **Oregon**
- **Pennsylvania**
- **Utah**
- **Virginia**
- **Wyoming**

6A Gallons sold tax-exempt, customer is a licensed exporter.

Intended Use:

To report gallons sold tax exempt to a licensed exporter.

- **NEBRASKA requested this schedule.**
- **SOUTH DAKOTA requested this schedule**

This schedule is used by the following states at this time.

- **South Dakota**
- **Washington**
- **Wyoming**

6B Gallons sold tax-exempt, customer is a licensed blender.

Intended Use:

To report gallon sold tax-exempt to a licensed blender.

- **NEBRASKA requested this schedule.**
- **SOUTH DAKOTA requested this schedule**

This schedule is used by the following states at this time.

- **Iowa**
- **South Dakota**
- **Wyoming**

6C Gallons sold tax-exempt, customer is a licensed importer.

Intended Use:

To report gallons sold tax-exempt to a licensed importer.

- **NEBRASKA requested this schedule.**
- **SOUTH DAKOTA requested this schedule**

This schedule is used by the following states at this time.

- **Wyoming**

6D Gallons sold tax-exempt to other licensed distributors/supplier.

Intended Use:

To report gallons sold tax-exempt to other licensees

- **IDAHO requested this schedule.**
- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana -** (Gasoline Only)
- **Mississippi**
- **South Dakota**
- **Utah**
- **Vermont**
- **Washington**
- **Wyoming**

6E Gallons sold tax-exempt, customer is a licensed LPG vendor.

Intended Use:

To report gallons sold tax-exempt to a licensed LPG vendor.

- **SOUTH DAKOTA requested this schedule**

This schedule is used by the following states at this time.

- **South Dakota**

6F Gallons sold for tax-exempt purposes from in-state terminals.

Intended Use:

To report gallons sold for tax-exempt purposes from in-state terminals

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **California –** Accounts for every gallon of dyed fuel, jet fuel, gasoline blendstocks, transmix. and kerosene removed from a California terminal rack and sold in California. None of the products are subject to the California fuel tax.
- **Iowa**
- **Michigan** – Gallons of dyed diesel/dyed biodiesel fuel sold or removed for tax-exempt purposes
- **New Hampshire** – Gallons of dyed diesel and dyed kerosene sold for tax exempt purposes
- **North Carolina** - Dyed diesel or dyed kerosene gallons sold for non-taxable purposes
- **Oklahoma -** Dyed diesel & dyed heating fuel - Used to show the gallons removed of dyed diesel and dyed heating fuel.
- **South Carolina** – Gallons Sold - Dyed Diesel and Heating Fuel
- **Utah**
- **Virginia** – Gallons of dyed diesel, kerosene, and heating oil sold to distributors, blenders, and importers
- **Washington** – Gallons sold tax-exempt to IFTA authorized carriers OR sales of dyed diesel delivered to a licensed distributor in WA

6H Gallons sold or exchanged tax free with a qualified refiner.

Intended Use:

To report gallons sold or exchanged tax free with a qualified refiner.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee -** To record transactions of tax-free exchanges of gasoline with qualified refiners inside the terminal after first receipt.

6I Gallons of undyed fuel sold to licensed importer/tank wagon operator-importer, tax not precollected.

Intended Use:

To report gallons of undyed fuel sold to tax-free to licensed importer/tank wagon-importer.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **None at this time**.

6J Gallons delivered tax free into refinery storage.

Intended Use:

To report gallons of fuel moved back to a refinery so they can recover a credit on taxes previously charged.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee** - Distributors who move fuel back to a refinery so they can recover a credit on taxes previously charged.

6K Gallons removed from terminal by supplier.

Intended Use:

To report gallons of fuel moved back to a refinery so they can recover a credit on taxes previously charged.

- **COLORDO requested this schedule.**

This schedule is used by the following states at this time.

- **Colorado – If the distributor does not report the receipt of the fuel they will be billed the tax.**

6P Gallons sold to suppliers or permissive suppliers, tax not precollected.

Intended Use:

To report gallons sold for import tax-free to suppliers or permissive suppliers

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Virginia** – Gallons sold to aviation consumers and licensed suppliers tax not collected

6R Gallons from refinery sold or exchanged with qualified refiners

Intended Use:

To report gallons of tax-free fuel to qualified refiners within the refinery storage facility.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Nebraska** – Gross Gallons Transferred to Another Producer's Nebraska Storage
- **Tennessee -** Used by the refinery to record transactions of tax-free fuel to qualified refiners within the refinery storage facility.
- **Utah**

6V Gallons disbursed tax not collected and subject to oil inspection fees

Intended Use:

To report gallons disbursed tax not collected and subject to oil inspection fees.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee** - Distributors who move fuel back to a refinery so they can recover a credit on taxes previously charged.

6X Gallons delivered to suppliers or permissive suppliers on exchange agreements.

Intended Use:

To report gallons of fuel that was disbursed on exchange.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Arizona**
- **California**
- **Indiana** - Special Fuel and Gasoline for disbursements on exchange.
- **Iowa**
- **Michigan**
- **Missouri** - Terminal Operator-gallons delivered per exchange agreement.
- **New Mexico**
- **North Carolina**
- **Utah** – (Environmental Assurance Fee Only)

6Z Gallons sold for Racing Use-tax not collected.

Intended Use:

To report gallons of untaxed fuel that was sold for racing use.

- **Michigan requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan**
- **Washington**

Schedule 7 – Gallons Exported to State _____

7 Gallons exported to state of _____

Intended Use:

To report gallons that were exported.

This schedule is used by the following states at this time.

- **Alaska**
- **Arkansas**
- **California**
- **Colorado**
- **Connecticut**
- **Delaware**
- **Georgia**
- **Idaho**
- **Indiana**
- **Iowa**
- **Kansas**
- **Kentucky**
- **Maine**
- **Maryland**
- **Massachusetts**
- **Minnesota** – (For Producers Return Only)
- **Mississippi**
- **Missouri**
- **Montana**
- **Nebraska**
- **Nevada**
- **New Hampshire**
- **New Mexico**
- **North Dakota**
- **Ohio**
- **Oklahoma** – Removals by Supplier for export - Used to show gallons the suppliers exported.
- **Oregon**
- **Pennsylvania**
- **South Dakota**
- **Utah**
- **Virginia**
- **Washington**
- **Wyoming**

7A Gallons exported, Destination State tax-paid.

Intended Use:

To report gallons exported, destination state tax-paid.

- **NORTH CAROLINA requested this schedule.**
- **MONTANA requested this schedule.**
- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **Indiana -** Gallons exported destination state tax-paid.
- **Michigan**
- **Missouri**
- **Montana**
- **Ohio**
- **South Carolina**
- **Tennessee**
- **Vermont**
- **West Virginia**

7B Gallons sold for export, originating state tax-paid.

Intended Use:

To report gallons sold origin state tax paid for export.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **Michigan**
- **Missouri**
- **Montana**
- **Oklahoma**
- **Utah**
- **West Virginia**
- **Wyoming**

7C Gallons for free trade zones.

Intended Use:

To report gallons of fuel delivered to free trade zones.

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **Mississippi**

7D Gallons exported in bulk.

Intended Use:

To report gallons of fuel exported in bulk

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **California –** Accounts for every gallon of ex-tax diesel fuel, jet fuel, kerosene, gasoline and aviation gasoline exported above the terminal rack not subject to tax.
- **Florida**
- **Minnesota**
- **Ohio**
- **Utah**

7E Gallons sold for export-originating city and/or county tax paid.

Intended Use:

To report tax paid gallons of fuel exported from city and county jurisdictions.

- **Oregon requested this schedule.**

This schedule is used by the following states at this time.

- **Oregon**

7F Exports of reportable products below the terminal rack.

Intended Use:

To report every gallon of dyed diesel fuel and/or other reportable or accountable fuel exported below the terminal rack.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **Alaska** – Gallons exported to a foreign country – surcharge not required
- **California** - Accounts for every gallon of dyed diesel fuel, jet fuel, kerosene exported below the terminal rack
- **North Carolina** – Gallons exported from a bulk plant – originating taxes paid
- **Washington** – Gallons sold tax exempt to unlicensed exporters

7R Gallons exported from refinery storage

Intended Use:

To report gallons that a refinery exported without paying an export fee.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee** - Used to record exports from refinery storage. Tennessee allows refineries to export fuel without paying the export fee. Must be separately detailed for fee purposes.
- **Utah**

Schedule 8 – Gallons Delivered to US Government – Tax Exempt

8 Gallons delivered to US Government –tax exempt

Intended Use:

To report tax-exempt gallons of motor fuel delivered or sold to the US Government.

This schedule is used by the following states at this time.

- **Alabama**
- **Arkansas**
- **California**
- **Colorado**
- **Connecticut**
- **Delaware**
- **Florida** – (500 gallons or more)
- **Georgia**
- **Indiana**
- **Kansas**
- **Kentucky**
- **Maine**
- **Maryland**
- **Michigan**
- **Mississippi** – (for Armed Forces)
- **Missouri**
- **Montana**
- **Nebraska**
- **Nevada**
- **New Hampshire** – (US Govt Armed Forces in bulk)
- **New Mexico** – (U.S. Govt, NATO, or Indian tribes for their exclusive use (direct or indirect))
- **North Carolina**
- **North Dakota**
- **Ohio**
- **Oklahoma** - Gallons removed for U.S. Government Sales - Used to show exempt sales made to the U.S. Government by Suppliers, Bonded Importers and Tankwagon Operators.
- **Oregon**
- **Pennsylvania**
- **South Carolina**
- **South Dakota**
- **Tennessee**
- **Virginia**
- **Washington**
- **Wisconsin**

8A Gallons sold to U.S. Government tax-exempt from In-State.

Intended Use:

To report tax-exempt gallons of motor fuel sold to the US Government from in-state terminals.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Utah**

8K Kerosene sales (information only)

Intended Use:

To report gallons of kerosene sold for non-taxable purposes.

- **INDIANA requested this schedule.**

This schedule is used by the following states at this time.

- **Indiana** - Special Fuel-Kerosene sold for non-taxable purpose.

8R Gallons sold to U.S. Government tax-exempt from refinery.

Intended Use:

To report gallons of fuel by the refineries that are sold to government agencies where tax never accrues on the fuel unlike sales to agency accounts.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Minnesota**
- **Tennessee** - Used by the refineries to record sales of fuel to government agencies where tax never accrues on the fuel unlike distributors sales to agency accounts.
- **Utah**

Schedule 9 – Gallons Delivered to State & Local Government – Tax Exempt

9 Gallons delivered to state & local government tax exempt

Intended Use:

To report tax-exempt gallons delivered to state & local governments

This schedule is used by the following states at this time.

- **Alabama**
- **Alaska**
- **Colorado**
- **Connecticut**
- **Delaware**
- **Idaho**
- **Kansas**
- **Kentucky -** (Special Fuels Only)
- **Maine**
- **Maryland**
- **Michigan**
- **Nevada**
- **New Hampshire** – State/Local Gov't in bulk
- **New Mexico**
- **Pennsylvania** – (Bulk sales only)
- **Tennessee**
- **Utah**
- **Virginia**

9A Gallons sold directly to the state from in-state terminals.

Intended Use:

To report gallons sold directly from in-state terminals to state and local government.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **North Carolina**

9C Gallons sold directly to local public schools from in-state terminals.

Intended Use:

To report gallons sold directly from in-state terminals to local public schools.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **North Carolina**
- **Oklahoma**
- **South Carolina**

9E Gallons sold for county, city or town use.

Intended Use:

To report gallons sold for county, city or town use.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **North Carolina**
- **Oklahoma**

9F Gallons sold to Licensed Charter Schools.

Intended Use:

To report gallons sold to Licensed Charter Schools.

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **North Carolina**

9G Gallons sold to Community Colleges.

Intended Use:

To report gallons sold to Community Colleges

- **NORTH CAROLINA requested this schedule.**

This schedule is used by the following states at this time.

- **North Carolina**

9R Gallons sold to state and local government from refinery.

Intended Use:

To report gallons of fuel by the refineries that are sold to state and local government agencies where tax never accrues on the fuel unlike distributors sales to agency accounts.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Tennessee** - Used by the refineries to record sales of fuel to state and local gov. agencies where tax never accrues on the fuel unlike distributors sales to agency accounts

Schedule 10 – Gallons Delivered To Other Tax-Exempt Entities

10 Gallons delivered to other tax-exempt entities.

Intended Use:

To report tax-exempt gallons delivered to other tax-exempt entities other than US Government or State & Local Government

This schedule is used by the following states at this time.

- **Alabama**
- **Alaska** – Sales to DOR approved Deferred Air Carriers
- **Colorado**
- **Connecticut**
- **Delaware**
- **Florida** – (Undyed diesel/Jet fuel only)
- **Georgia** – (Dyed fuel)
- **Indiana -** (Special Fuel for sales of dyed fuel)
- **Kentucky -** (LP Dealers only)
- **Maine** – Gallons delivered from power generation for manufacturing or resale
- **Maryland**
- **Massachusetts** – Include gallons subject to unusual loses such as floods, fire, collision, etc. Also include bulk sales to tax-exempt entities such as the MA Water Resources Authority, MA Port Authority, MBTA, and Transit Authorities.
- **Missouri** - Supplier-gallons delivered to other tax exempt entities. (Airlines, Railroads and Barges)
- **Nebraska** – Gallons delivered to a Native American residing on a Reservation
- **Nevada**
- **New Mexico** – Gallons sold and shipped directly to Registered Indian Tribal distributors on Indian land
- **North Dakota** – Sales to Native American – tax exempt
- **Ohio**
- **Oklahoma** - Gallons removed for other exempt entities – Used to show exempt entity sales made by Suppliers, Bonded Importers and Tankwagon Operators.
- **Oregon** – Gallons delivered to diplomats in city and county jurisdiction
- **Pennsylvania** – (Bulk sales only)
- **South Carolina**
- **South Dakota** – Tribal sales
- **Washington** – Tax exempt sales to WA certified users

10A Gallons delivered to other tax-exempt entities (farmers and fisherman) or non-highway.

Intended Use:

To report gallons of tax-exempt fuel sold for off-road use.

- **WIISCONSIN requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **Arkansas**
- **California** – Aircraft jet fuel sold exempt or used for purposes other than operating a jet aircraft.
- **Indiana -** (Sales to licensed Marina Dealers)
- **Kentucky –** (Other non-highway use sold to an approved permit holder)
- **Mississippi**
- **New Mexico** – Dyed gasoline, ethanol blended product, and special fuel sold for exempt purposes. Dyed special fuel sold for use in school buses should be included on this Schedule 10G and not this schedule.
- **North Dakota** – Gallons sold for heating fuel or LNG (Ag, Industrial, RR)
- **Oklahoma**
- **Tennessee**
- **Vermont**
- **Wisconsin**

10B Gallons delivered to tax-exempt licensed general aviation fuel dealers.

Intended Use:

To report tax-exempt gallons sold for aviation use.

- **WIISCONSIN requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **Arkansas**
- **California**
- **Indiana** – (Sales to licensed aviation dealers)
- **Michigan** – Gallons of Foreign Trade Zone aviation fuel disbursed
- **Mississippi**
- **Ohio**
- **South Carolina**
- **Wisconsin**

10C Gallons delivered to tax-exempt common carriers for urban mass transportation.

Intended Use:

To report tax-exempt gallons of fuel sold to urban mass transit.

- **WIISCONSIN requested this schedule.**

This schedule is used by the following states at this time.

- **California -** Accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to a person that owns, operates, or controls an exempt bus operation and who is registered with the California Department of Tax and Fee Administration as an exempt bus operator.
- **Washington**
- **Wisconsin**

10D Credit card sales to tax-exempt diplomats and missions by dealers.

Intended Use:

To report gallons of tax-exempt gallons of fuel sold to diplomats and missions by dealers.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Oregon**
- **Washington**

10E Gallons delivered to customers representing uncollectable motor fuel vehicle fuel taxes.

Intended Use:

To report gallons of uncollected fuel taxes.

- **WISCONSIN requested this schedule**

This schedule is used by the following states at this time.

- **Indiana -** (Uncollectable bad debt)
- **Iowa**
- **Tennessee**
- **Wisconsin** - Sales representing uncollectible fuel taxes.

10F Gallons delivered to tax-free storage.

Intended Use:

To report gallons delivered tax exempt to tax-free storage

- **WISCONSIN requested this schedule**

This schedule is used by the following states at this time.

- **Michigan -** uses this for reporting alcohol delivered into tax-free terminal storage.
- **Minnesota** – (For Producers Return Only)
- **Nebraska**
- **North Dakota**
- **Utah** – (Environmental Assurance Fee Only)

10G Gallons of other authorized tax-exempt sales.

Intended Use:

To report gallons sold tax-exempt for trains and other authorized exempt sales.

- **WISCONSIN requested this schedule**

This schedule is used by the following states at this time.

- **Arkansas** – (LG Gas only)
- **California** – Aircraft jet fuel sold to aircraft manufacturers
- **Kentucky** – (Non-highway used sold to a qualifying resident non-profit religious, charitable, or educational organization)
- **Michigan –** uses this sub-schedule for tax free sales to non-profit, private, parochial, or non-denominational school, college, or university used in transportation of students for authorized functions.
- **Minnesota** – For residential heating
- **Missouri** - Distributor –gallons of other authorized tax exempt sales (Alcohol, Biodiesel – Undyed B100 only)
- **Nebraska**
- **New Mexico** – Undyed and dyed special fuel sold for school bus use
- **South Carolina**
- **South Dakota**
- **Utah**
- **Washington** – Gallons sold tax-exempt to Emergency Medical Air Transport and Gallons sold to other authorized tax-exempt entities
- **Wisconsin -** Exempt for trains

10H Sales to tax-exempt hospitals.

Intended Use:

To report tax-exempt gallons sold to hospitals.

- **NEW YORK requested this schedule.**

This schedule is used by the following states at this time.

- **None at this time**

10I Gallons delivered tax-exempt for farming.

Intended Use:

To report tax-exempt gallons sold for farming purposes.

This schedule is used by the following states at this time.

- **California -** This schedule accounts for every gallon of ex-tax diesel fuel and dyed diesel fuel, jet fuel removed from a California terminal rack and sold tax exempt to a person who uses the fuel on a farm for farming purposes.
- **Kentucky** – (Non-highway use sold to agricultural use permit holder)
- **North Carolina** – For drying crops

10J Gallons delivered to consumers or filling stations tax-free.

Intended Use:

To report tax-free gallons of undyed kerosene delivered to filling stations.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Kentucky –** gallons of Residential Heating fuel delivered consumers tax-free.
- **Missouri -** Distributor –gallons of undyed Kerosene delivered to filling stations (Barricaded pumps only)
- **Utah**

10K Gallons delivered to airlines and self use in own aircraft.

Intended Use:

To report tax-exempt gallons delivered to airlines and for own use in aircraft.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **California** – Aircraft jet fuel sold to Air Common Carriers
- **Missouri** – Distributor-gallons delivered to airlines
- **Washington**

10M Gallons of unenhanced diesel product delivered for manufacturing processing or assembly.

Intended Use:

To report tax-free sales made to industrial processing resellers or industrial process end users.

- **MICHIGAN requested this schedule.**

This schedule is used by the following states at this time.

- **North Carolina**

10R Gallons delivered for use as bunker fuel in vessels.

Intended Use:

To report tax-exempt gallons of fuel delivered for use as bunker fuel in vessels.

- **MISSOURI requested this schedule.**

This schedule is used by the following states at this time.

- **Mississippi** – For marine use
- **Missouri** – Distributor-gallons delivered for use as Bunker fuel in vessels

10T Gallons delivered to Native American Tribes

Intended Use:

To report tax-exempt gallons of fuel delivered for Native American tribal use

- **OKLAHOMA requested this schedule.**

This schedule is used by the following states at this time.

- **Arizona**
- **Idaho** – To report sales made for Native American tribal use
- **New Mexico** – Gallons sold at retail on Indian land by a registered Indian tribal distributor
- **Oklahoma**
- **Oregon**
- **Wisconsin**

10 U Gallons delivered fees-exempt

Intended Use:

To report gallons delivered fees-exempt

- **Idaho requested this schedule.**

This schedule is used by the following states at this time.

- **Idaho** – To report sales to Native American Tribes-fees exempt
- **Missouri**

10Y Gallons delivered tax-exempt to railroad.

Intended Use:

To report tax-exempt gallons sold to railroads.

- **MONTANA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, and gasoline removed from a California terminal rack and sold tax exempt to a train operator who is registered with the California Department of Tax and Fee Administration as a train operator.
- **Kentucky** – Gallons delivered tax-exempt to railroad
- **Mississippi**
- **Missouri** – Distributor-gallons delivered to railroads.
- **Montana** - So gallons are separated out for easier access to refund the railroads for gasoline and clear diesel tax. Also this information is used to prepare the FHWA report.

10Z Blendstocks removed tax exempt not in connection with a sale, which will not be used to produce a finished fuel.

Intended Use:

To report tax-exempt gallons of blendstocks removed from the terminal rack which will be used to produce a product other than a finished fuel.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **California** - Accounts for every gallon of tax-exempt gasoline blendstocks removed from the terminal rack by you, which will be used to produce a product, other than finished gasoline.

10AB Blendstocks removed tax exempt in connection with a sale when the buyer has issued a properly executed exemption certificate stating the blendstocks will not be used to produce finished fuel.

Intended Use:

To report tax-exempt gallons of blendstocks removed from the terminal rack when an exemption certificate was presented by the buyer, stating that the blendstocks will not be used to produce a finished product.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California -** Accounts for every gallon of tax-exempt gasoline blendstocks removed from the terminal rack when an exemption certificate was presented by the buyer stating that the blendstocks will not be used to produce a finished gasoline product.

10AC Tax exempt sales in city jurisdiction.

Intended Use:

To report tax-exempt gallons sold in local jurisdiction at the city level.

- **Oregon requested this schedule.**

This schedule is used by the following states at this time.

- **Oregon**

10AD Tax exempt sales in county jurisdiction.

Intended Use:

To report tax-exempt gallons sold in local jurisdiction at the county level.

- **Oregon requested this schedule.**

This schedule is used by the following states at this time.

- **Oregon**

Schedule 11 – Schedule of State Diversions

11 Schedule of State Diversions

Intended Use:

To report fuel that was diverted from one state to another.

This schedule is used by the following states at this time.

- **Indiana**
- **North Carolina**
- **Oklahoma**
- **South Carolina**
- **Tennessee**

11A Diversion to State of _____

Intended Use:

To report fuel that was diverted to a different destination than is indicated on the shipping documents when removed from the terminal rack. **Note:** This subschedule would be used for credit due for the diverted fuel.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **Iowa**
- **West Virginia**

11B Diversion from State of _____

Intended Use:

To report fuel that was diverted to a different destination than is indicated on the shipping documents when removed from the terminal rack. **Note:** This subschedule would be for taxes due for the diverted fuel.

- **TENNESSEE requested this schedule.**

This schedule is used by the following states at this time.

- **Alabama**
- **Iowa**

Schedule 12 – Vendor Schedule

12 Vendor schedule

Intended Use:

Used as a summary schedule to show credits for exports, sales to the federal government, conversion of aviation fuel and kerosene to highway use, kerosene sold for home heating, sales of undyed diesel to farmers, etc.

- **FLORIDA requested this schedule.**

This schedule is used by the following states at this time.

- **None at this time.**

12A Gallons of tax-paid product sold or used below the terminal rack

Intended Use:

To capture the sale of tax-paid fuel to customers with tax collected.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California**
- **Washington**

12B Gallons of ex tax-paid product sold or used below the terminal rack

Intended Use:

To capture the sale of fuel acquired without tax which is primarily dyed diesel fuel.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California**

12C Gallons of ending physical inventory of product below the rack

Intended Use:

Basically used as an ending inventory schedule.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California**
- **Washington**

Schedule 13 – Schedule of Credits and Refunds

13 Tax-paid fuel sold for nontaxable purposes or at a reduced rate

Intended Use:

To report all tax-paid gallons of fuel sold for nontaxable purpose or at a reduced rate

This schedule is used by the following states at this time.

- **Connecticut** – Used to report credit card sales to governmental entities for credit.
- **Georgia** – Used to report GA tax-paid fuel that is exported.
- **Kansas** – Used to calculate the reduced tax rate for E85 gallons that are shown as taxable on Schedule 6 of the form.

13A Tax-paid fuel exported

Note: This schedule is an exception for the state of California. All other states should use Schedule 7

Intended Use:

To report all tax-paid gallons of fuel exported below the terminal rack.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-paid diesel fuel and motor vehicle fuel exported below the terminal rack out of California

13B Tax-paid fuel sold to a consulate officer or employee by credit card

Intended Use:

To report all tax-paid gallons of fuel sold to a consulate officer or employee by credit card.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California -** Accounts for every gallon of tax-paid diesel fuel and motor vehicle fuel sold exempt below the California terminal rack to a consulate officer or employee by credit card.

13C Tax-paid fuel sold to the United States Government

Intended Use:

To report all tax-paid gallons of fuel sold to the United States Government

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to the United States Government
- **Michigan**
- **Minnesota**
- **Nebraska**
- **New Hampshire** – Retail sales to Armed Forces using an exempt access credit card.

13D Tax-paid fuel sold for use on farms

Intended Use:

To report all tax-paid gallons of fuel sold for use on farms.

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person who uses the fuel on a farm for farming purposes.
- **Minnesota**

13F Schedule of Bad Debts

Intended Use:

To report bad debt sales by suppliers to qualifying tax deferred customers.

- **Florida requested this schedule.**

This schedule is used by the following states at this time.

- **Florida**
- **Michigan**

13G Tax-paid fuel sold to train operators

Intended Use:

To report tax-paid gallons of fuel sold to train operators

- **CALIFORNIA requested this schedule.**

This schedule is used by the following states at this time.

- **California** - Accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person who is registered with the California Department of Tax and Fee Administration as a train operator.

13H Tax-paid fuel sold to state or local government

To report gallons of fuel sold by credit cards to state or local government

- **MICHIGAN requested this schedule.**

This schedule is used by the following states at this time.

- **Michigan** -To allow deduction for credit card sales made to state and local governmental entities.
- **Mississippi**
- **New Hampshire** – Retail sales to State or Local Govt using an exempt access credit card.

13J Tax-paid fuel sold tax-free for temperature control units (reefer) and PTO or with exemption certificate or used in an exempt manner

Intended Use:

To report gallons of tax-paid fuel being sold without the tax to receive credit

- **NEBRASKA requested this schedule.**

This schedule is used by the following states at this time.

- **California –** Used to claim a credit or refund for tax-paid fuel used in a non-taxable manner, such as off-highway or the operation of a PTO.
- **Nebraska**

13K Credit or Deduction for Reduced Tax Rate.

Intended Use:

To report gallons of fully taxed product but a credit is given for a lower tax rate.

- **Kansas requested this schedule.**

This schedule is used by the following states at this time.

- **Arizona** – To report gallons for which a credit of use fuel tax paid on fuel ultimately sold to light class vehicles or exempt vehicles.
- **Iowa**
- **New Hampshire** – To report sales to State, Local, or US Gov't Armed Forces at the Air Carriers rate.

13L Credit for gallons sold for Racing Use-tax collected.

Intended Use:

To report tax-paid gallons sold for racing use.

- **Michigan requested this schedule.**

This schedule is used by the following states at this time.

- **None at this time**

13M Refund or credit for the second tax paid when tax-paid fuel is removed from a terminal as a second taxable event.

Intended Use:

To report tax-paid gallons to provide a credit or refund for the second tax-paid when tax-paid fuel is removed from a terminal as a second taxable event.

- **California requested this schedule.**

This schedule is used by the following states at this time.

- **California**

13N Tax-paid fuel used to produce a nontaxable product such as a fuel additive.

Intended Use:

To report tax-paid gallons sold to produce a nontaxable product such as a fuel additive.

- **California requested this schedule.**

This schedule is used by the following states at this time.

- **California**

Schedule 14 – Common and Contract Petroleum Products Carrier Report

14 Total of all deliveries of fuel

Intended Use:

To report total gallons of accountable product/motor fuel loaded at a terminal or bulk plant facility.

This schedule is used by the following states at this time.

- **Kentucky**

14A Total of all deliveries of fuel from in-state locations to outside the state (exports)

Intended Use:

To report total gallons of accountable product/motor fuel loaded at an in-state terminal or bulk plant facility and exported to another state

This schedule is used by the following states at this time.

- **Alabama**
- **Florida**
- **Indiana**
- **Iowa**
- **Kansas**
- **Michigan**
- **New Hampshire**
- **North Carolina**
- **Ohio**
- **Oregon**
- **South Carolina**
- **Virginia**
- **Washington**
- **Wyoming**

14B Total of all deliveries of fuel from out -of-state locations to inside the states(imports)

Intended Use:

To report total gallons of accountable product/motor fuel loaded at an out-of-state terminal or bulk plant facility and imported into another state.

This schedule is used by the following states at this time.

- **Alabama**
- **Florida**
- **Indiana**
- **Iowa**
- **Kansas**
- **Michigan**
- **New Hampshire**
- **North Carolina**
- **Ohio**
- **Oregon**
- **South Carolina**
- **Virginia**
- **Washington**
- **Wyoming**

14C Total of all deliveries of fuel between points in the state (intrastate)

Intended Use:

To report total gallons of accountable product/motor fuel loaded at an in-state terminal or bulk plant facility and delivered in-state.

This schedule is used by the following states at this time.

- **Alabama**
- **Florida**
- **Indiana**
- **Kansas**
- **Michigan**
- **New Hampshire**
- **North Carolina**
- **Ohio**
- **Oregon**
- **South Carolina**
- **Virginia**
- **Washington**

14D Carrier Receipts

Intended Use:

To report carrier receipts above the rack.

- **Internal Revenue Service requested this schedule.**

This schedule is used by the following states at this time.

- **California**
- **Iowa**

14E Carrier Deliveries

Intended Use:

To report carrier deliveries above the rack and below the rack.

- **Internal Revenue Service requested this schedule.**

This schedule is used by the following states at this time.

- **California**
- **Iowa**

Schedule 15 – Terminal Operator Report - Schedules

15A Terminal Operator Schedule of Receipts

Intended Use:

To report each receipt of accountable product/motor fuel into a terminal.

This schedule is used by the following states at this time.

- **Alabama**
- **California**
- **Colorado**
- **Connecticut**
- **Florida**
- **Indiana**
- **Iowa**
- **Kentucky**
- **Michigan**
- **Minnesota**
- **Mississippi**
- **Nebraska**
- **North Carolina**
- **North Dakota**
- **Ohio**
- **Oklahoma**
- **Oregon**
- **South Carolina**
- **Virginia**
- **Washington**

15B Terminal Operator Schedule of Disbursements

Intended Use:

To report each removal of accountable product/motor fuel from a terminal.

This schedule is used by the following states at this time.

- **Alabama**
- **California**
- **Colorado**
- **Connecticut**
- **Florida**
- **Indiana**
- **Iowa**
- **Kentucky**
- **Michigan**
- **Minnesota**
- **Mississippi**
- **Nebraska**
- **North Carolina**
- **North Dakota**
- **Ohio**
- **Oklahoma**
- **Oregon**
- **South Carolina**
- **Virginia**
- **Washington**

15C Terminal Operator Schedule of Inventories

Intended Use:

To report detail ownership of accountable product/motor fuel in a terminal by a position holder.

This schedule is used by the following states at this time.

- **California**
- **Ohio**
- **Virginia**

Schedule 16 – Motor Fuel Sales Tax Report - Schedules

16A Gallons delivered motor fuel sales tax collected

Intended Use:

To report gallons delivered sales tax collected.

This schedule is used by the following states at this time.

- **Virginia** – Gallons sold to retail dealers for the wholesale sales tax program

16B Gallons delivered exempt from motor fuel sales tax

Intended Use:

To report gallons delivered exempt from sales tax.

This schedule is used by the following states at this time.

- **Virginia** – Gallons delivered to retail dealers for the wholesale sales tax program

Schedule 17 – Transloader Operator Report - Schedules

17A Transloader Operator Schedule of Receipts

Intended Use:

To report each receipt of accountable product/motor fuel into a transloader.

This schedule is used by the following states at this time.

- **None at this time**

17B Transloader Operator Schedule of Disbursements

Intended Use:

To report each removal of accountable product/motor fuel from a railcar through a transloader.

This schedule is used by the following states at this time.

- **None at this time**

17C Transloader Operator Schedule of Inventories

Intended Use:

To report detail ownership of accountable product/motor fuel in a transloader by a position holder.

This schedule is used by the following states at this time.

- **None at this time**

EXHIBIT X: FTA Product Codes

Procedures for additions/deletions/modifications

In order to promote consistency and uniformity in the implementation of Motor Fuel Tax Reporting, the Uniformity Committee has developed a listing of FTA Product Codes to be used for the uniform report forms.

Anyone needing a product code not on this list should follow the procedures outlined below: The State Tax Administrator or Fuel Industry should submit the request to the current Forms Management Subcommittee state co-chair detailing the information using the FTA -Motor Fuel Uniformity Committee-Uniform Reporting Subcommittee Request Form for Product Code. (see next page for form) The form may be submitted through e-mail or regular mail. The request includes the following:

1. The name and description of the product(s).
2. Provide product characteristics. Include an explanation of the product code and why existing product codes do not meet your needs. It is recommended a representative of your state, knowledgeable of this topic, attend the Forms Management subcommittee meeting where this will be discussed.
3. The date the product code is needed.
4.

The current Forms Management state co-chair, upon receipt of the written request, shall take the following actions:

1. Review the most current listing of FTA product codes to determine if the requested product code already exists. If a new number is needed, the Forms Management state co-chair will assign the new product code.
2. Distribute copies to Forms Management Subcommittee members for review and discussion.
3. Place the proposed addition/deletion/modification on the agenda of the next Uniformity Committee Meeting for formal adoption. It is highly recommended that the requestor be present for any discussion regarding the adoption of the requested product code.
4. If the proposed addition/deletion/modification is adopted, revise the FTA Product Code List.
5. If the proposed addition/deletion/modification is not approved, inform the requesting administrator of the reasons for the rejection and the proper product code number to be used.

If a product code must be assigned before the above mentioned approval process can be completed, the state co-chair person may assign a product code number temporarily. This product code number will be reviewed for adoption at the next Forms Management meeting. To receive a product code number before the next Uniformity Meeting, follow these steps:

1. Complete the FTA-Motor Fuel Uniformity Committee-Uniform Reporting Subcommittee Request Form for Product Code.
2. Submit the request to the Forms Management Subcommittee state co-chair.
3. The Forms Management Subcommittee state co-chair will evaluate the request and respond to the requestor within one week of the receipt of the request.

FTA Motor Fuel Uniformity Committee Uniform Reporting Subcommittee Request Form for Product Code

Date Requested: _____
Name of Product: _____
Description of Product: _____

Product Characteristics: Mark all that pertain to product.

Characteristic	**Value**
Cetane/octane 4	_____
Oxygenated/rbob type 5	_____
Oxygenate percent % v 6	_____
Additized 7	_____
Rvp percentage 8	_____
Regulatory oxy % 9	_____
Voc 10	_____
Fungible/serge (f/s) 11	_____
Dyes 12	_____
Sulfur content 13	_____
Am	_____
M1	_____
M2	_____
M4	_____
M5	_____
M6	_____
M7	_____
M8	_____
M9	_____
M10	_____
M11	_____
M12	_____

Additional Comment:

_____

_____

_____

Contact Name: _____
Contact Phone: _____
Contact Fax:___ _____

Uniform Forms Co Chairs
State: _____ **Date Issued:** _____
State Co Chair Phone: _____
Industry: _____ **Product Code Approved:** _____
Industry Co Chair Phone: _____

Product Characteristics Definitions:

CETANE/OCTANE 4: The numeric value of the cetane or octane.

OXYGENATED/RBOB TYPE 5: A single alpha-numeric character indicating if the product is oxygenated and if so, with which oxygenate. Additionally, if the product is an RBOB, this field describes the type of RBOB. Acceptable values and definitions are: A=ETHANOL, B=ANY RENEWABLE OXYGENATE, E=ETHER, M=MTBE, N=NONE, O=ANY OXYGENATE, R=ETBE(ANY RENEWABLE), S=REFINER SPECIFIED,T=TAME.

OXYGENATE PERCENT % V 6: Percent of oxygenate (type chosen in field 5) volume.

ADDITIZED 7: A single alpha-numeric character indicating if the product is additized and if so, with what. Acceptable values and definitions are: Y=ADDITIZED TYPE NOT DETERMINED, P=ADDITIZED WITH PROPRIETARY ADDITIVE (additive would be proprietary if it is the proprietary additive of the final seller of the product.), G=ADDITIZED WITH GENERIC ADDITIVE, N=NOT ADDITIZED.

RVP PERCENTAGE 8: Reid Vapor Pressure Percentage.

REGULATORY OXY % 9: Numeric value of the Regulatory Oxy Percentage.

VOC 10: A single alpha-numeric character indicating whether the product is controlled by a Volatile Organic Compound Region and if so which one. Acceptable values are: 1=Region 1, 2=Region 2, N=Not VOC Controlled.

FUNGIBLE/SEGRE (F/S) 11: A single alpha-numeric character indicating whether the product is fungible or segregated. Acceptable values are:
F=Fungible, S=Segregated.

DYES 12: A single alpha-numeric character indicating if the product contains a dye. Acceptable values are: Y=Yes, N=No.

SULPHUR CONTENT 13: A numeric indication of the sulfur content of the product. (If the sulfur content is .06 % or higher, the product is considered to be a high sulfur product. If the sulfur content is .05 % or lower, the product is considered to be a low sulfur product.)

COMMENTS 14: Various additional information about the product.

Additive message (AM) indicators are in the AM (additive message) field of the Petroleum Feedstocks and Refined Product Code database. Message indicators for the AM field are 1 through 6:

1	Base gasoline - not for sale to the ultimate customer
2	Detergent
3	Detergent additized gasoline
4	Specifically name detergent - additized oxygenate
5	Detergent - additized gasoline blending stock
6	Base gasoline - no additive

Indicators for the following EPA message fields will be set to "Y" if the message applies to the product:

M1	"Reformulated gasoline meets max 1.3 vol % benzene, min 1.5 wt % oxygen, max 2.7 wt % oxygen"
M2	"Reformulated gasoline meets max 1.3 vol % benzene, min 1.5 wt % oxygen, max 3.5 wt % oxygen"
	Exception to the "min 1.5 wt % oxygen" in M1 & M2 are the following areas which are "min 1.6 wt % oxygen" (The boundaries of the covered areas are described in detail in 40 CFR. 80.70):
1.	Philadelphia-Wilmington-Trenton area
2.	Baltimore, MD area
3.	Houston-Galveston-Brazoria, TX area
4.	The Atlantic City, NJ area comprised of Atlantic County, Cape May County
5.	The Dallas-Fort Worth, TX area comprised of Collin County, Dallas County, Denton County, Tarrant County
6.	Norfolk-Virginia Beach-Newport News (Hampton Roads), VA area composed of Chesapeake, Hampton, James City County, Newport News, Norfolk, Poquoson, Suffolk, Virginia Beach, Williamsburg, York County
7.	Richmond, VA area comprised of Charles City County, Chesterfield County, Colonial Heights, Hanover County, Henrico County, Hopewell, Richmond
8.	Washington D.C. area comprised of The District of Columbia, Calvert County MD, Charles County MD, Frederick County MD, Montgomery County MD, Prince Georges County MD, Alexandria VA, Arlington County VA, Fairfax VA, Fairfax County VA, Falls Church VA, Loudon County VA, Manassas VA, Manassas Park VA, Prince William County VA, Stafford County VA
M4	"VOC-Controlled for Region 1, suitable for Region 2, meets VOC reduction minimum of 25.0%."
M5	"VOC-Controlled for Region 2, meets VOC reduction minimum of 23.4%."
M6	"Not VOC-Controlled"
M7	"Oxy Fuels Program RFG" (Message may not be needed after 12/31/97.)
M8	"Not Oxy Fuels Program RFG" (Message may not be needed after 12/31/97.)
M9	"Conventional Gasoline - this product does not meet the requirements for reformulated gasoline and may not be used in any reformulated area". May contain ethers.
M10	"Reformulated gasoline blendstock, meets maximum 1.3 wt% benzene; cannot be combined with RFG or with any other RBOB except other RBOB having the same requirements for oxygenate types and amounts"
M11	"Blend RBOB with any oxygenate to 2.0 wt % and 5.7 vol % oxygen content"
M12	"Blend RBOB with ether only oxygenate to 2.0 wt % and 10.8 vol % oxygen content"
ATLANTA GEORGIA GASOLINE MESSAGE: (Eff: 5/1/99) If product is delivered into any of the following Georgia counties, this message applies: "**ATLANTA GA GASOLINE: MEETS 150 PPM AVERAGE SULPHUR AT THE REFINERY OF ORIGIN".**	

County	State/Cty Code	County	State/Cty Code
Gwinnett	10007	Hall	10009
Haralson	10011	Henry	10015
Jackson	10018	Newton	10047
Paulding	10050	Pickens	10052
Rockdale	10062	Spaulding	10066
Walton	10087	Fulton	60000
De Kalb	60002	Barrow	60026
Bartow	60027	Butts	60037
Carrol	60041	Cherokee	60047
Clayton	60051	Cobb	60053
Coweta	60058	Dawson	60062
Douglas	60067	Fayette	60075
Forsyth	60077		

Effective September 1, 1999 the following new regulatory message applies to all California (state-wide) motor gasoline invoices and bills of lading:

"THIS GASOLINE CONTAINS 0.6 PERCENT BY VOLUME OR MORE MTBE"

Effective December 1, 1999, the following new regulatory message applies to all California (state-wide) motor gasoline invoices and bills of lading (replacing the message above):

"THIS GASOLINE CONTAINS 0.6 PERCENT OR MORE BY VOLUME MTBE"

Uniform Forms
FTA Product Codes

FTA Motor Fuel Tax Section Uniformity and the Canadian Fuel Tax Council have adopted the following codes for the product codes to be used on the Uniform Forms. If a product code is not listed, see the FTA Motor Fuels Uniformity Manual.

A rollup code is the Product Code Number that is used if your state does not need more detailed tracking of the various products. Example: If your state only tracks blending components and you are not tracking the actual blending component, use 122.

Product	Sub-Product Codes	Product Codes
Alcohol		123
Ethanol (100%)	E00	
Methanol (100%)	M00	
Asphalt		188
Aviation Gasoline		125
Blending Components (Rollup Code)		122
Additive Miscellaneous Gasoline	090	
Additive Miscellaneous Diesel	310	
Benzene	248	
Butane, including butane-propane mix	055	
Butylene	198	
CBOB	301	
ETBE	249	
Ethane	052	
Ethylene	196	
Isobutane	058	
MTBE	093	
Methane	265	
Napthas	126	
Pentanes, including isopentanes	059	
Propylene	075	
Raffinates	223	
RBOB	302	
TAME	121	
Toluene	199	
Waste Oil	091	
Xylene	076	
Compressed Natural Gas (CNG)		224
Crude Oil		001
Diesel Fuel Group – Dyed		
Biodiesel – Dyed (Rollup Code)		171
Biodiesel - Dyed (100%)	D00	
Biodiesel-dyed (Percentage of)	D01-D99	
Biodiesel – Dyed (May contain up to 5% biodiesel)	DX5	

Product	Sub-Product Codes	Product Codes
Diesel Fuel – Dyed (Rollup Code)		228
High Sulfur Diesel – Dyed	226	
Low Sulfur Diesel – Dyed	227	
Ultra Low Sulfur Diesel – Dyed	314	
No. 1 Diesel – Dyed	231	
Diesel Fuel #4 – Dyed	153	
Kerosene – Dyed		072
Low Sulfur Kerosene – Dyed	073	
High Sulfur Kerosene – Dyed	074	
Renewable Diesel – Dyed (Rollup Code)		181
Renewable Diesel – Dyed (100%)	Y00	
Renewable Diesel – Dyed (Percentage of)	Y01-Y99	
Diesel Fuel Group – Undyed		
Biodiesel – Undyed (Rollup Code)		170
Biodiesel - Undyed (100%)	B00	
Biodiesel-Undyed (Percentage of)	B01-B99	
Biodiesel – Undyed (May contain up to 5% biodiesel)	BX5	
Diesel Fuel – Undyed (Rollup Code)		160
Low Sulfur diesel #1 – Undyed	161	
Low Sulfur Diesel #2 – Undyed	167	
Ultra Low Sulfur Diesel – Undyed	313	
No. 1 Fuel Oil – Undyed	150	
Diesel Fuel #4 – Undyed	154	
#1 High Sulfur Diesel – Undyed	282	
#2 High Sulfur Diesel – Undyed	283	
Kerosene – Undyed (Rollup Code)		142
Low Sulfur Kerosene – Undyed	145	
High Sulfur Kerosene – Undyed	147	
Renewable Diesel – Undyed (Rollup Code)		180
Renewable Diesel – Undyed (100%)	R00	
Renewable Diesel – Undyed (Percentage of)	R01-R99	
Excluded Liquid (Mineral Oil)		077
Gasoline Fuel Group		
Gasohol Blend (Rollup Code)	124	
Ethanol (Percentage of)	E01-E99	
Methanol (Percentage of)	M01-M99	
Gasoline	065	
Gasoline MTBE	071	
Heating Oil	152	
Hydrogen	259	
Jet Fuel	130	
Liquid Natural Gas (LNG)	225	
Marine Gas Oil	280	

Products	Sub-Product Codes	Product Codes
Marine Diesel Oil	279	
Mineral Oils	281	
Motor Oil	800	
Natural Gasoline	061	
No. 5 and No. 6 Fuel Oil, Bunker C and Navy Special	286	
Organic Oils	960	
Propane	054	
Residual Fuel Oil	175	
Sustainable Aviation Fuel (SAF)	131	
Sustainable Aviation Fuel (100%)	S00	
Sustainable Aviation Fuel (Percentage of)	S01-S99	
Electricity		400
Soy Oil		285
Transmix		100
Undefined Products		092

EXHIBIT Y: Mode Codes

Transaction Type Mode Codes	
Code	**Description**
J	Truck
R	Rail
B	Barge
S	Ship
PL	Pipeline
GS	Fuel Station
BA	Book Adjustment
CE	Summary
ST	Stationary Transfer
RT	Removal from Terminal or Facility (other than by truck or rail) for sale or consumption)

EXHIBIT Z: Comparison of STCC (Standard Transportation Commodity Classification) Product Codes

NOTE: This comparison is for information purposes only.

Product	FTA Code		STCC Code		
Alcohol	123	----------	28	184	45
Ethanol (100%)	E00				
Percentage of ethanol	E01-E99				
Gasohol	124	----------	29	111	50
Methanol (100%)	M00				
Percentage of methanol	M01-M99				
Blending Components	122				
Asphalt	188	----------	29	522	20
Aviation Gasoline	125	----------	29	111	51
Benzene	248	----------	29	119	10
Butane, including butane-propane mix	055	----------	29	121	81
Butylene	198	----------	29	121	81
ETBE	249				
Ethane	052	----------	29	121	20
Ethylene	196	----------	29	121	20
Isobutane	058	----------	29	121	12
MTBE	093	----------	28	182	71
Methane	265				
Napthas	126	----------	29	112	82
Pentanes, including isopentanes	059	----------	29	112	25
Propylene	075	----------	29	121	28
Raffinates	223				
TAME	121				
Toluene	199	----------	28	141	67
Waste Oil	09	----------			
Xylene	076	----------	28	141	70
Biodiesel – Undyed	170	----------	28	994	16
Biodiesel - Undyed (100%)	B00				
Biodiesel-Undyed (Percentage of)	B01-B99				
Biodiesel – Undyed (May contain up to 5% biodiesel)	BX5				
Biodiesel – Dyed	171	----------	28	994	16
Biodiesel - Dyed (100%)	D00				
Biodiesel-dyed (Percentage of)	D01-D99				
Biodiesel – Dyed (May contain up to 5% biodiesel)	DX5				

Compressed Natural Gas (CNG)	224	----------	49	054	28
Crude Oil	001				
Diesel Fuel – Dyed	228	----------	29	113	26
High Sulfur Diesel – Dyed	226				
Low Sulfur Diesel – Dyed	227				
No. 1 Diesel – Dyed	231	----------	29	113	26
No. 2 Diesel – Dyed	N/A	----------	29	113	27
No. 4 Diesel – Dyed	153	----------	29	113	29
No. 5 Diesel – Dyed	N/A	----------	29	117	20
Fuel Oil Bunker “C”	N/A	----------	29	117	17
Diesel Fuel – Undyed	160				
Low Sulfur diesel #1 – Undyed	161				
Low Sulfur Diesel #2 – Undyed	167				
No. 1 Fuel Oil – Undyed	150	----------	29	113	26
Diesel Fuel #4 – Undyed	154	----------	29	113	29
#1 High Sulfur Diesel – Undyed	282	----------	29	113	26
#2 High Sulfur Diesel – Undyed	283	----------	29	113	27
Mineral Oil	077	----------	29	114	25
Gasoline	065	----------	29	119	90
Gasoline MTBE	071				
Heating Oil	152	----------	29	113	30
Hydrogen	259	----------	28	134	60
Jet Fuel	130	----------	29	111	30
Kerosene – Undyed	142	----------	29	112	31
			29	112	25
Low Sulfur Kerosene – Undyed	145				
High Sulfur Kerosene – Undyed	147				
Kerosene – Dyed	072	----------	29	112	31
			29	112	25
Low Sulfur Kerosene – Dyed	073				
High Sulfur Kerosene – Dyed	074				
Liquid Natural Gas (LNG)	225				
Marine Gas Oil	280				
Marine Diesel Oil	279				
Mineral Oils	281				
Natural Gasoline	061	----------	13	211	10
Organic Oils	960				
Propane	054	----------	29	121	11
Residual Fuel Oil	175	----------	29	117	15
Soy Oil	285	----------	20	921	10
Transmix	100				
Undefined Products	092				

EXHBIT AA: Flowcharts

State Exchange Import/Export Schedule Flowchart

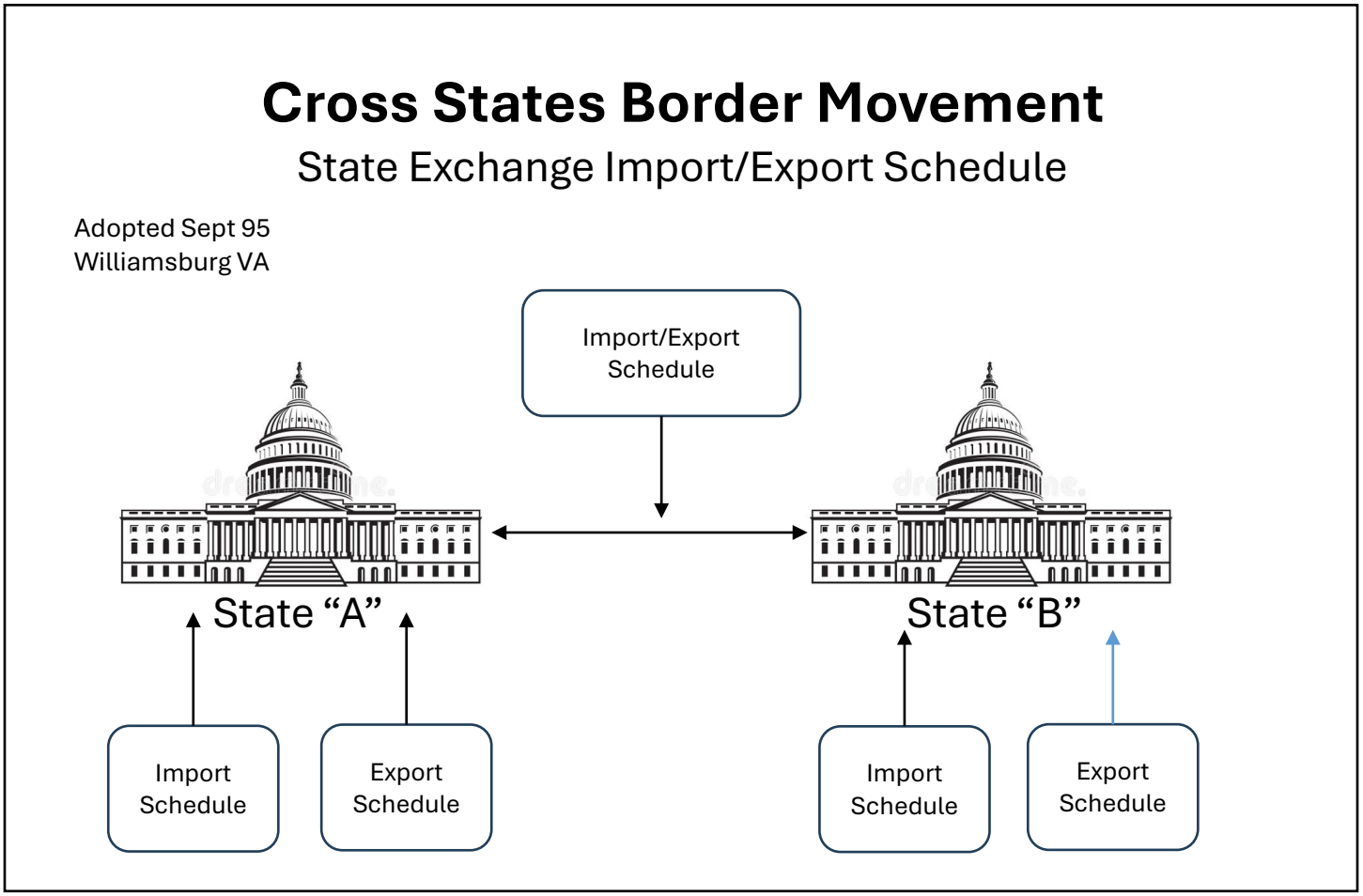
Most states realize the obvious weakness of their motor fuel tax compliance system is the inability to identify unreported imports or erroneously reported exports. Flowchart 1 depicts the paper trail tracking system needed to support the on-road enforcement of shipping papers. This system provides a cross-check with other reported schedules.

To effectively implement the system in Flowchart 1, each state authority must first implement the prescribed uniform formats using uniform codes adopted by the FTA Uniformity Committee. All individual state schedules will then be collected in a uniform format. The collected data that relates directly to the export/import issue is located on the following: (1) the Uniform Schedule of Disbursements, number seven for exports and (2) the Uniform Schedule of Receipts, number three for imports.

Once each state receives the export/import schedule in the uniform format, the schedule should be expedited to the affected states. When a state receives interstate information from another state, the receiving state should cross check the data against the data on its uniform import schedules. Any variances should be communicated between the states and immediately investigated.

The Uniform Terminal Operators Schedule of Disbursements Form, which details deliveries by destination state, should also be used for verification.

Flowchart 1



Fuel Accountability Flowchart

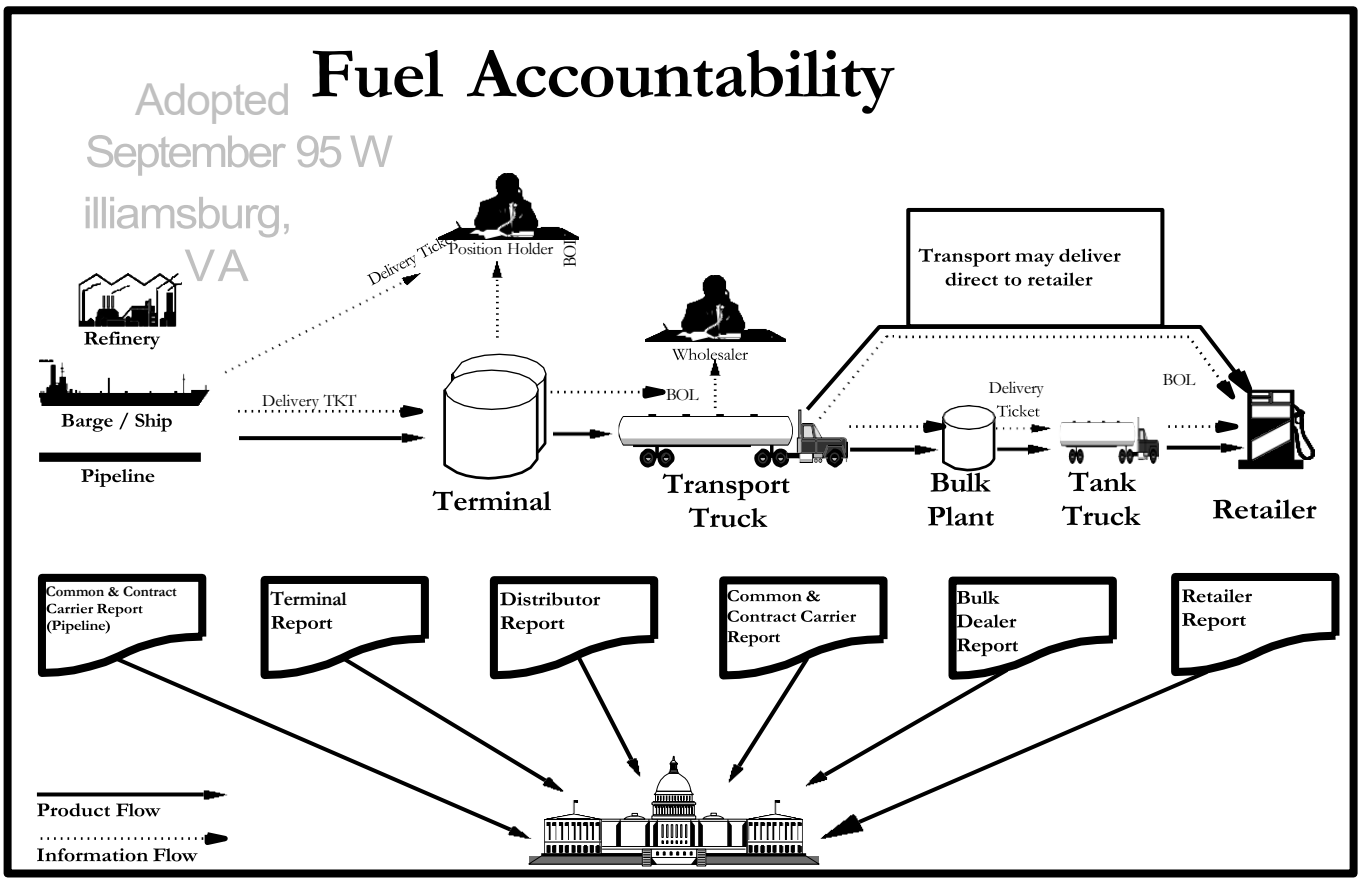
The paper reporting system illustrated in Flowchart 2 provides for independent verification of reported schedules. Flowchart 2 also indicates a method for checking the accuracy of reported numbers for each state. This verification process may require carriers who deliver bulk product into the terminal to file other uniform reports. The affected entities and related uniform forms include any of the following:

Terminal operator:	Common and Contract Carrier Report
Distributor who owns the terminal inventory:	Distributor Report
Carrier loading fuel at the terminal loading rack:	Common and Contract Carrier Report
Bulk dealer:	Bulk Dealer Report
Retailer:	Retailer Report

Requiring the Terminal Report, Distributor Report, Retailer Report, Bulk Dealer Report and Common and Contract Carriers Report is the maximum amount of reporting. If a state required every entity above to file, most states would not be able to efficiently administer the enormous amount of data. States may not need all the reports to maintain an effective paper tracking system.

For example, a state may only need the Common and Contract Petroleum Product Carrier Report, Terminal Fuel Tax Report and Distributor Report to provide minimal fuel accountability. In fact, a state may find it feasible to require only the Common and Contract Petroleum Product Carrier Schedule to track cross-state border fuel movements.

Flowchart 2

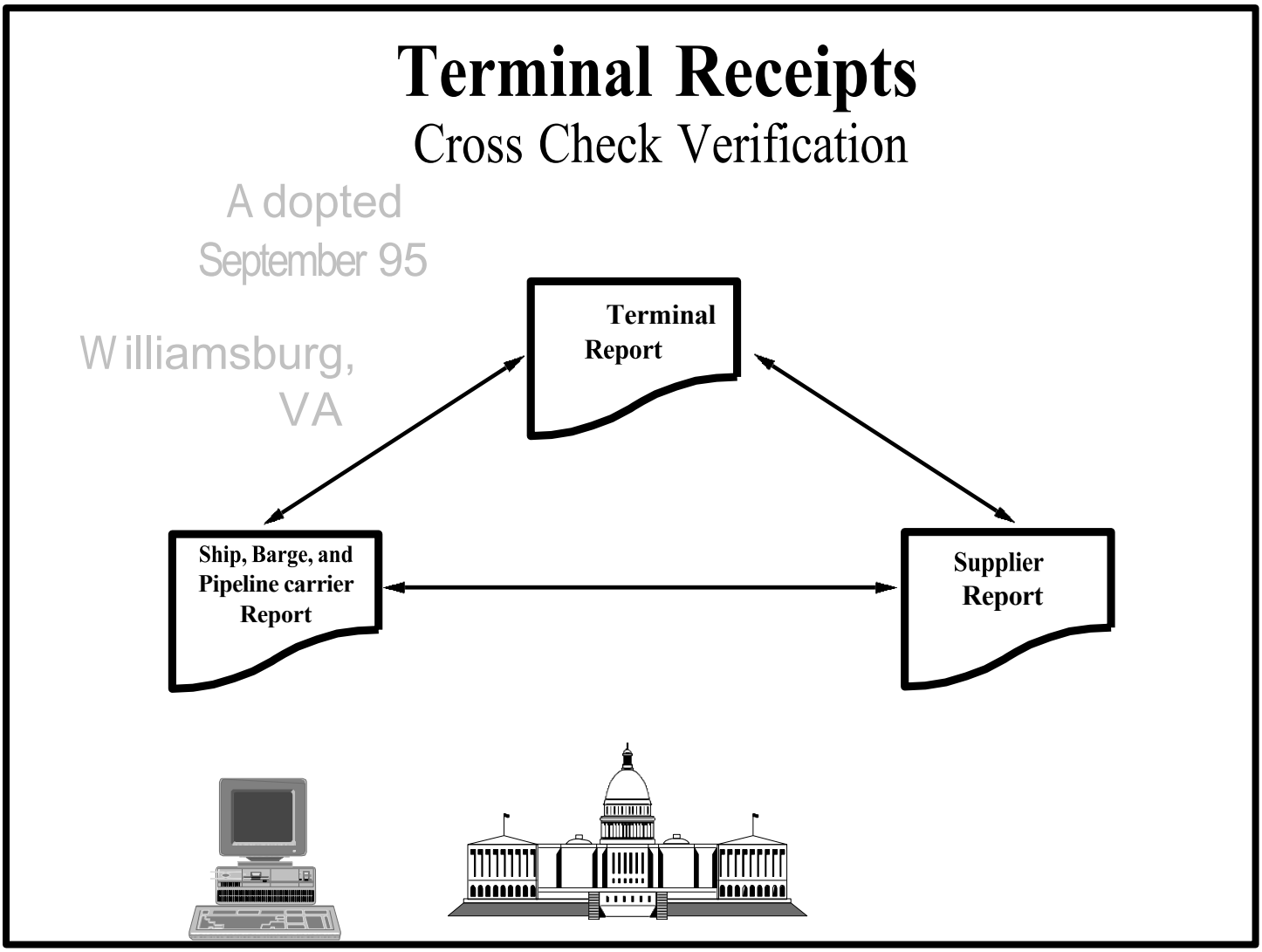


Terminal Receipts Flowchart

Flowchart 3 provides for independent verification of other bulk shipments of fuel received at a terminal. States may account for terminal receipts by requiring reporting by the following entities on specific uniform forms:

Delivering carrier:	Common and Contract Petroleum Products Carrier Report
Terminal operator:	Terminal Report
Distributor:	Distributor Report
Supplier covers:	Distributor
	Other Terminals
	Bulk Dealer
	Retailer

Flowchart 3

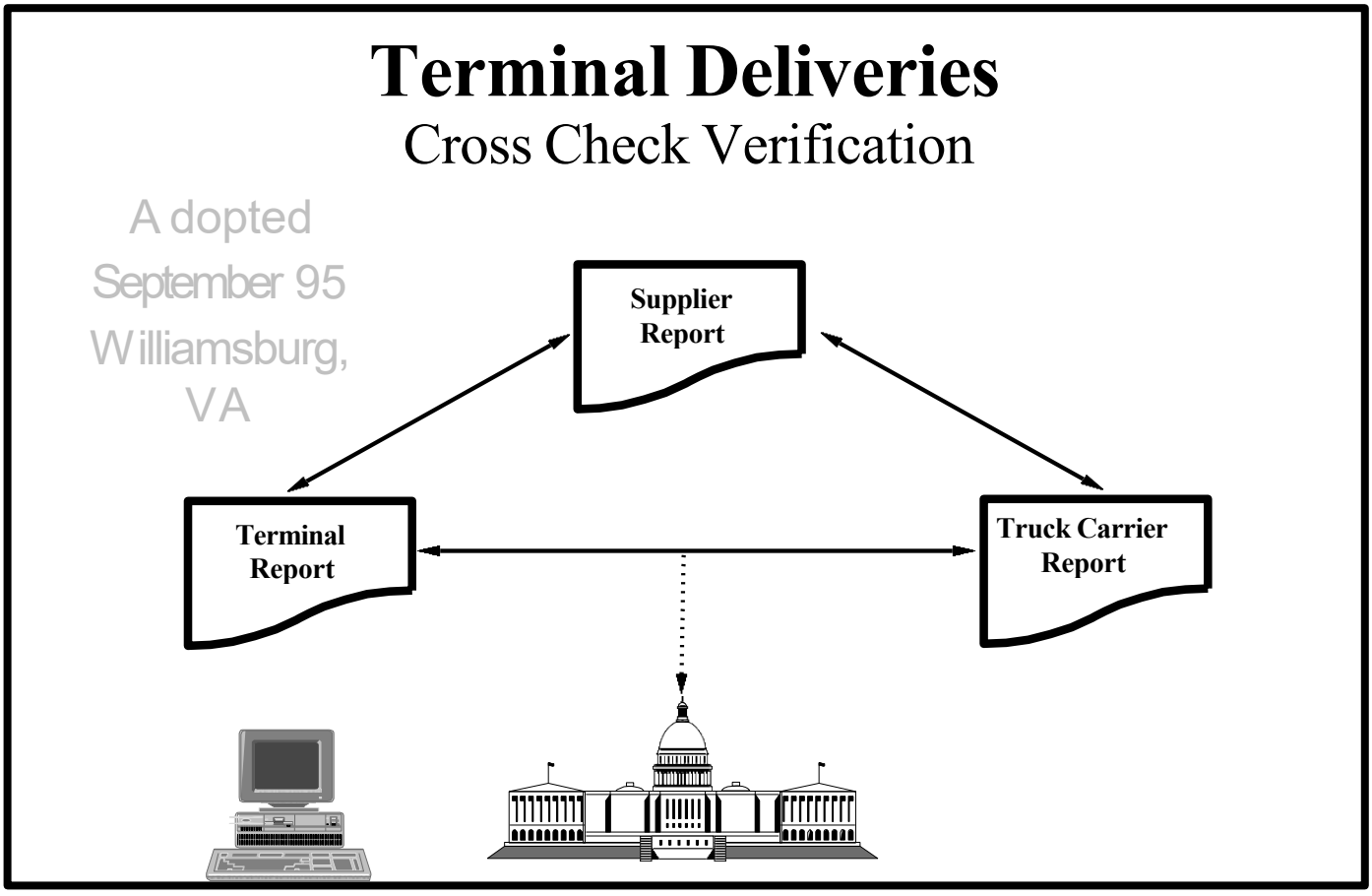


Terminal Deliveries Flowchart

Flowchart 4 provides for independent verification of removals from terminals. “Terminal removals” generally refers to removals at the truck loading rack. States may account for the removals at the terminal by requiring the following entities to file on specific uniform forms:

Terminal operator:	Terminal Report
Distributor:	Distributor Report
Carrier:	Common and Contract Petroleum Products Carrier Report
Supplier covers:	Distributor
	Other Terminals
	Bulk Dealer
	Retailer

Flowchart 4



EXHIBITS POINTS 6

EXHIBIT AB: EDI Implementation Guidelines

1. Standard EDI Map (ANSI X.12 4030 format):

By using the Motor Fuel Uniformity Committee approved EDI map, States and taxpayers can leverage existing work instead of creating custom files to transit tax data. Standard maps pre- define fields and data elements so they are well understood. In addition, States and companies can utilize vendor software to produce standard EDI files.

FYI – Once the uniform file is received, the state can choose to ignore certain data fields.

2. Testing Timeline:

-From notifying the taxpayer to go-live, allow 6 months to test and convert current process to EDI. This gives appropriate lead time to align resources, budgets, preparation and testing.

-Sample Data Test: Require 1 or 2 months of testing sample data. Be flexible as to what month and year the companies provide for testing. Due to development system limitations, only a limited amount of data may be available at any given time and it is very cumbersome to load data from prior month's actual transactions. The point of this portion of the test is to test the systems ability to process the file.

-Production Data Test: To ensure that EDI is accurate, the state could require both paper and EDI for 2 to 3 months in production.

-After Go Live, the paper and/or separate electronic submission via fax, email or web site of summary reports contained in the EDI submission should no longer be required.

3. Forms and Schedules:

It is recommended not to change forms or schedule codes at the same time you are moving to EDI. Moving from paper to EDI is more straight-forward when the forms/schedules remain the same. We recommend changing forms/codes in advance of EDI.

4. State Web Site"

If possible, the state's web site could provide the following:

-Allow companies to upload and process test and production files.

-Provide clear error messages and confirmation that a return was filed. Error messages should allow the filer to identify which records resulted in the error. Recommendations for confirmation information include the name of the file and date submitted.

-Validation/Pre-Check process: validate a file before submission to catch any data issues (i.e. invalid FEIN).

-Allow for multiple user logins by filer.

-Whether through FTP or web site login, EDI filing methods should attempt to use standard technology and settings to minimize the need for supplemental technology support.

-Contain contact information for problems using web site or filing return. EDI documentation contacts can get out of date.

FYI – Colorado has good pre-EDI validation process. See "EDI check" at: https://www.cofts.com/goGuest.cfm

5. Retroactive Filing:

Requiring companies to re-file paper returns as EDI is not a best or preferred practice. Once a return is filed with the state (paper or EDI), that return should serve as the source.

If a state expects they will be requiring the taxpayer to back file they need to disclose that fact up front, so that the taxpayer can prepare for it while testing. It shouldn't come as a surprise at the end of the certifications process. States could also be asked to suspend the paper schedules in exchange for a company's agreement to back file the returns due during the test period.

6. EDI Implementation guides:

It is recommended that state's begin with FTA Electronic Commerce Guide in designing the state's guide; then submit that guide to the committee for review and approval. Once approved the state publishes their guide and advises industry allowing 6 months for testing and implementation.

Include comprehensive instructions that address both technical specifications and plain text descriptions. Include testing procedures/requirements, State contacts and any specific file name conventions. Also include schedule description details for determining appropriate schedule assignments as many times the taxpayer and state testers involved in implementing EDI are not experts with the particular returns.

EXHIBIT AC: FTA Motor Fuel Tax Uniformity Committee "Proposed" Best Practice Keeping Forms/Schedules Current with EDI Requirements

Goal:
To create a suggested practice to benefit both States and Industry, regarding keeping forms and schedules current with States' EDI reporting requirements.

Proposed Best Practices:
As States implementing EDI move to uniform schedule codes for electronic reporting; it's proposed States also make corresponding changes to their forms to keep paper forms and schedules in sync with EDI requirements.

Terminal reporting

- When moving to EDI, older schedule codes 2A and 4A are placed with uniform schedule codes 15A and 15B
- Face forms will be updated to reference new schedule codes 15A and 15B
- Schedule forms will be updated to use new schedule codes 15A and 15B
- Schedule 15C will be removed as a supported form for those states moving to EDI – Terminal Operator Schedule of Inventories cannot be sent via EDI (inventory by position holder is not supported in the X12 map)

Carrier reporting

- When moving EDI, older schedule codes 1A, 2A, 3A are replaced with uniform schedule codes 14A, 14B, 14C
- Face forms will updated to reference new schedule codes 14A, 14B, 14C
- Schedule forms will be updated to use new schedule codes 14A, 14B, 14C

Schedules

- Add any additional state-required fields in EDI (exchange position holder) to the paper schedule forms

Points to Consider:
Although taxpayers filing electronically no longer send paper forms to the taxing jurisdiction, industry analysts still need to view the forms to verify they are meeting filing requirements. Industry must also be able to verify their tax liability. Keeping paper forms in sync with EDI requirements facilitates understanding of reporting requirements by industry and facilitates reporting accurately to taxing jurisdictions.

EXHIBIT AD: Electronic Commerce List of States that have EDI and XML Guides that are "Substantially Compliant" to the FTA Uniform reporting standards

X12 – State Implementation Guides
The following implementation guides were reviewed by the FTA Uniformity Committee and identified as following the standards defined by the committee for electronic file formats.

State	Guide Date	Guide Version	X12 Standards Version	FTA Approved Date
Arkansas	January 2000	06202000	3050	June 2000
California *	May 2003 July 2011	1 3	4030 4030	June 2004 July 2011
Colorado	October 2004	1.1	4030	July 2005
Florida	January 2003 September 2008	1 1.0	3070 4030	September 2004 January 2009
Iowa	September 2005	1.00	4030	March 2006
Kentucky	July 2007 January 2009	1.0	4030	September 2007 January 2016
Michigan	March 2003	1.0	4030	May 2003
Minnesota	October 2004	1.08	4030	April 2005
Mississippi	September 2005	1.0	4030	December 2005
Missouri	September 2002	1	4030	May 2003
Montana - 813	April 2004	1	4030	June 2004
Montana - 826	March 2004	1	4030	June 2004
Nebraska	July 2004	1	4030	October 2004
New Hampshire	March 2009	1	4030	May 2009
North Carolina	June 2005 September 2013 April 2019	1.0 2.0 3.0	4030	June 2005 September 2013 April 2019
North Dakota*	June 2004	1	4030	June 2004
South Carolina	September, 2003, Updates Feb 2006	1 2	4030 4030	September 2003 September 2006
South Dakota	November 2002	1	4030	May 2003
Wyoming	September 2003	1	4030	September 2003

Footnotes:

*The California and North Dakota EDI guides were approved with minor differences from the FTA uniform guide. See state's guide for details on the minor differences.

2012 - State of Wisconsin no longer supports an EDI file format so the EDI guide has been removed from this list for 2012

2013 – North Carolina has updated and the FTA has approved the latest version of the their EDI Guide (Version 2.0)

XML – State Implementation Guides

The following implementation guides were reviewed by the FTA Uniformity Committee and identified as following the standards defined by the committee for electronic file formats.

	State	Guide Date	Guide Version	XML Version	FTA Approved Date
1.	Georgia	January 2014	1		Jan 2014
2.	Florida	May 2014 April 2019	1 1	1	May 2014 April 2019
3.	Oregon	June 2015	1		June 2015
4.	Mississippi	June 2015	1		June 2015
5.	Vermont	January 2020			January 2020
6.	Wisconsin	June 2020			June 2020
7.	Idaho	September 2022			September 2022
8.	Oregon	September 2022			September 2022
9.					
10.					
11.					
12.					
13.					

Footnotes:

2015 – 2 guides (Oregon, Mississippi) were submitted for review and approved by the FTA for their XML guides.
2014 – 2 guides (Georgia, and Florida) were submitted for review and approved by the FTA for their XML guides.

EXHIBIT AE: Security Issue in Internet Based Motor Fuel Electronic Tax Filing

File Transfer Protocol (FTP)

File Transfer Protocol (FTP) has been a staple of data file transmission since the inception of the Internet. Today FTP plays an important role in government electronic filing applications.. FTP remains a popular choice for electronic filing due to its operating system independence, low cost, and ease of implementation. The startup costs for implementing FTP data exchange between government entities and trading partners are relatively low and the process is well documented.

Most computer operating systems contain built-in FTP functionality that programmers can utilize to develop scripted data file transfers. Additionally, the availability of free and commercial software to support managed FTP sessions simplifies data transfer allowing it to become a common clerical task. Once the trading partner relationship is established and account and directory configuration is completed most data exchange transactions can be completed using drag-and-drop functionality at the user desktop.

FTP is network independent. This flexibility allows government and business trading partners to leverage the same tools and techniques they use for internal platform data exchange with external customers.

FTP is a common method of moving data internally between corporate and government computing platforms. The ability to use FTP to seamlessly transfer data between operating systems has made it the preferred choice of Information Technology shops. Using batch files, IT organizations have used FTP to create multiplatform job-sets for unattended program execution. The ability to create these programs using the operating systems built-in FTP capabilities generates significant cost-savings for organizations versus having to use commercial data migration programs.

The most common medium for trading partner FTP exchange is via the Internet. This cost-effective connectivity only requires that government entities configure an Internet FTP server and that the trading partner have a connection to the Internet. Trading partner Internet access can be dedicated service or dial-up access through an Internet Service Provider. The bandwidth required for the electronic filing process is largely dictated by the size of the data files sent during the filing process.

Extranet networks also provide an ideal environment for utilizing FTP for the exchange of data. A significant drawback to FTP is that it provides no security during the electronic filing process. Many organizations have implemented encrypted networks to provide increased security for data exchange using FTP.

The adoption of FTP as a common mechanism for electronic filing has been greatly facilitated by security programs developed to protect data during the transmission process. FTP transmission over the Internet creates two distinct security concerns for electronic filing applications. The first concern is protecting the data file transmitted during the electronic filing process. The second concern is securing the trading partner login and directory mapping process that occurs prior to transmitting the data file. The common method for protecting data during the transmission process is encrypting the file prior to using FTP to send. Strategies for securing the login process vary from basic password management to establishing secure communications using Secure Socket Layer (SSL) encryption.

Encryption

Encrypting the data prior to transmission has been the established standard for protection data during electronic filing. When combined with an aggressive strategy of capturing and moving data after transmissions, this security has proved effective in protecting trading partner data. The basic strategy is for government organizations and trading partners to exchange encryption keys allowing for the encrypting of the data. Once the data is transmitted, the government entity rapidly collects the data and moves it to a secure location. Since the log-in and directory

mapping process is performed in clear text over the Internet, quickly moving the data files to a secure location reduces the likelihood that the data file may be retrieved by unauthorized entities. Since the data file is encrypted the value of the compromised data is questionable, but trading confidence in the process is improved.
Additionally, FTP servers allowing the trading partners to frequently change their passwords also reduces the likelihood that data may be compromised.

For many years PGP (Pretty Good Protection) has been the established standard for encrypting data files prior to transmission using FTP. PGP provides an encryption algorithm that allows trading partners to exchange encryption keys to encrypt and decrypt data files. Established trading partner relationships using PGP to encrypt data remain a visible solution for the protection of valuable government and trading partner data.

To address the concern of account and directory mapping security, the use of SSL and Virtual Private Network (VPN) is gaining in popularity. Products offering SSL FTP are generally available. While providing an additional layer of security, SSL FTP products are more proprietary in nature. Most implementation require the trading partners to use the same product on the server and client platforms. Requiring trading partners to adopt a proprietary software product may represent a significant barrier to electronic filing. Over time, market forces may drive default standards for proprietary security architectures increasing the flexibility offered to government organizations and trading partners for securing FTP transactions.

The security of FTP for electronic filing is benefiting from the investment government organizations and their trading partners are making in Public Key Infrastructure (PKI). As government organizations establish PKI capabilities, trading partners will have a standard set of tools at their disposal to authenticate themselves and protect their data.

Secured Transmission (SSL, HTTPS)

SSL is perhaps the most common way of providing encrypted transmission of data between web browsers and web servers. Built upon private key encryption technology, SSL provides data encryption, server authentication, message integrity, and client authentication for any TCP/IP connection.

Web server certificates have become the de facto standard for organizations to deliver online trust. Web server certificates are used to authenticate the identity of a website to visiting browsers. When a user wants to send confidential information to a web server, the browser will access the server's digital certificate. The certificate containing the web server's public key will be used by the browsers to authenticate the identity of the web server (the website) and encrypt information for the server using SSL technology. Since the web server is the only entity with access to its private key, only the server can decrypt the information. This is how the information remains confidential and tamper-proof while in transit across the Internet.

Some organizations use 40-bit encryption but many banks require 128-bit encryption for online banking because 40-bit encryption is considered to be relatively weak. 128-bit encryption is about 309 septillion times (309,485,000,000,000,000,000,000,000) stronger than 40-bit.

Other Benefits:

For the most part, as a developer, implementing SSL is easy. The code remains the same. All that changes is the web server that you serve your application from. When served from an SSL enabled server and directory, the browser and server will do all the work of encryption, no additional software is required.

The browser will even let the client know that they have moved into a secure transmission mode for you.

Possible Issues:
Users need to be aware that sending secure information (e.g., your credit card information) over an SSL connection does not ensure the integrity of the receiving organization. SSL/HTTPS only guarantees the data is secure while it is being transmitted from the Browser to the Web server or the Web server to the Browser. As an example, if you send

credit card information across the internet via HTTPS it will be encrypted. Once it arrives on the server, it is decrypted. If the organization that receives the information saves it in its unencrypted form or makes it available to all their employees, obviously the risks increase.

Because all information going back and forth between the client and server is being put through an encryption process instead of being sent plain, the server and browser take longer to process this data. For this reason, many organizations will use SSL/HTTPS for only the pages that may contain sensitive data, while the other pages use HTTP without encryption for efficiency.

EXIBHIT AF: Recommended Naming Convention for States Sharing Export Information Electronically

When electronically sending export information to neighboring states, the following naming convention is recommended to ensure other files are not overwritten:

SSXXXRSYYYYMM.txt
XXX = file type '826' = EDI file, 'XML' = XML Schema, or 'FFF' = flat file format
RS – Receiving state abbreviation
YYYY = 4-digit year of the transmission date
MM = 2-digit month of the transmission date

EXHIBIT AG: Electronic Commerce Moving From a Paper Return to EDI

On the following pages are examples of the paper returns for the Terminal Report, Distributor Fuel Tax Report and Common and Contract Petroleum Products Carrier Report translated to EDI.

EXHIBIT AH: Terminal Operator Report Mapping Paper to EDI

Terminal Operator's Report State of XXXXXXXXXXXXXXX

<table>
<tr><td></td><td colspan="4">Month of: (CCYYMMDD)
20050131</td></tr>
<tr><td></td><td colspan="4">This information is mapped to the Tax Filing Period Date/Time Reference Segment. Specifically to the DTM02 element. See item bolded in the detail records below:</td></tr>
<tr><td></td><td colspan="4">DTM~194~20050131\</td></tr>
<tr><td>Name of Terminal:
ABC Oil Company</td><td colspan="3">Terminal Control Number:
T99XX9991</td><td>Terminal Location:

XYZ Location</td></tr>
<tr><td>See Name Detail Name Segment. Specifically the N102 element. See item bolded in the detail records below:</td><td colspan="4">This information is mapped to the Report Informationt Tax Form Segment. Specifically to the TFS06 element. See item bolded in the detail records below:</td></tr>
<tr><td>N1~TP~ABC Oil Company\</td><td colspan="4">TFS~T2~TOR~~~TC~T99XX9991\</td></tr>
<tr><td rowspan="3">Address 1:
123 Oil Drive</td><td colspan="4">FEIN:
987654321</td></tr>
<tr><td colspan="4">This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI08 element. See item bolded in the detail records below:</td></tr>
<tr><td colspan="4">BTI~T6~050~47~129999999~20010523~ABC*~24~987654321~49~D123456~~~00\</td></tr>
<tr><td>Address 2:</td><td colspan="4">License Number:
D123456</td></tr>
<tr><td rowspan="2">City:
Anytown USA</td><td>State:
XX</td><td>Zip Code:
55555-5555</td><td colspan="2">This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI10 element. See item bolded in the detail records below:</td></tr>
<tr><td colspan="3"></td><td colspan="2">BTI~T6~050~47~129999999~20010523~ABC*~24~987654321~49~D123456~~~00\</td></tr>
</table>

Terminal Reconciliation	Schedule No.	Net Gallons 065 (Gasoline)
8. Beginning Inventory		100,000
		This information is mapped to the ***Physical Inventory by Product*** Form Group Segment. Specifically to the FGS01 element. See item bolded in the following detail record: FGS~BI~PG~167\ and the Inventory Tax Information and Amount Segment. Specifically to the TIA05 element. See item bolded in the following detail record:
		TIA~5002~~~**100000**~GA\
9. Total Receipts	15A	400,000
10. Total Gallons Available		500,000
11. Total Disbursements	15B	340,000
12. Gallons Available (less disbursements)		160,000
13. Stock Gains & Losses		1,895
		This information is mapped to the ***Physical Inventory by Product*** Form Group Segment. Specifically to the FGS01 element. See item bolded in the following detail record: FGS~GL~PG~167\ and the Inventory Tax Information and Amount Segment. Specifically to the TIA05 element. See item bolded in the following detail record:
		TIA~5002~~~**1895**~GA\
14. Actual Ending Inventory	15C	158,105
		This information is mapped to the ***Physical Inventory by Product*** Form Group Segment. Specifically to the FGS01 element. See item bolded in the following detail record: FGS~EI~PG~167\ and the Inventory Tax Information and Amount Segment. Specifically to the TIA05 element. See item bolded in the following detail record:
		TIA~5002~~~**158105**~GA\

CERTIFICATION

I certify that I have read this report and all supporting documents; and know and understand their contents and that all information on both the report and supporting documents is true and accurate, and complete.

Authorized Representative's Name (please print)			Title
John J Doe			Owner
Authorized Representative's Signature			Date
John J Doe			4/15/2005
Telephone Number	Fax Number	e-mail Address	
(101) 999-2222	(101) 999-2223	jjdoe@abcoil.com	

Terminal Operator Schedule of Receipts
Mapping Paper to EDI

Schedule 15A - Terminal Operator's Schedule of Receipts

Company Name:	**License Number:**	**FEIN:**	**Schedule Type:**	**Tax Period CCYYMMDD:**
ABC Oil Company	D123456	987654321	15A	20050131
See Name Detail Name Segment. Specifically, the N102 element	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically, to the BTI10 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically, to the BTI08 element.	This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically, to the TFS02 element. See item bolded in the detail records below: TFS~T3~15A~PG~167~94~J \	This information is mapped to the Tax Filing Period Date/Time Reference Segment. Specifically, to the DTM02 element

Terminal Code Number: T99XX9991	Product Type (Circle One) This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS04 element. See item bolded in the detail records below:				
This information is mapped to the Report Information Tax Form Segment. Specifically to the TFS06 element.	TFS~T3~15A~PG~**167**~94~J \				
	065 Gasoline	130	Jet Fuel	226	High Sulfur Diesel Fuel - Dyed
	124 Gasohol	161	Low Sulfur Diesel #1	227	Low Sulfur Diesel Fuel - Dyed
	125 Aviation Gasoline	167	Low Sulfur Diesel #2	___	Other (See Product Code List)

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Position Holder	(5) Position Holder's FEIN	(6) Date Received	(7) Document Number	(8) Net Gallons
XYZ Carrier Co	234567890	J	J Doe Oil	456789012	01/5/05	999991	8,105
ABC Carrier Inc	345678901	B	J Doe Oil	456789012	01/15/05	999992	8,099
						Total :	**16,204**

See the following pages for details on mapping between paper and EDI.

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Position Holder	(5) Position Holder's FEIN	(6) Date Received	(7) Document Number	(8) Net Gallons
(1) Carrier Name: This information is mapped to the Carrier Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~CA~XYZ Carrier Co~24~234567890\							
(2) Carrier FEIN: This information is mapped to the Carrier Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~CA~XYZ Carrier Co~24~234567890\							
(3) Mode: This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS06 element. See item bolded in the following detail record: TFS~T3~15A~PG~167~94~J \							
(4) Position Holder: This information is mapped to the Position Holder Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~SE~J Doe Oil~24~456789012\							
(5) Position Holder's FEIN: This information is mapped to the Position Holder Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~SE~J Doe Oil~24~456789012\							
(6) Date Received: This information is mapped to the Bill of Lading Date Date/Time Reference Segment. Specifically to the DTM02 element. See item bolded in the following detail record: DTM~095~20050105\							
(7) Document Number: This information is mapped to the Bill of Lading Forms Group Segment. Specifically to the FGS03 element. See item bolded in the following detail record: FGS~D~BM~999991\							
(8) Net Gallons: This information is mapped to the Bill of Lading Net Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5005~~~8105~GA\							

Terminal Operator Schedule of Disbursements
Mapping Paper to EDI

Schedule 15B - Terminal Operator's Schedule of Disbursement

Company Name: ABC Oil Company	**License Number:** D123456	**FEIN:** 987654321	**Schedule Type:** 15B	**Tax Period CCYYMMDD:** 20050131
See Name Detail Name Segment. Specifically the N102 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI10 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI08 element.	This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS02 element. See item bolded in the detail records below: TFS~T3~15B~PG~167~94~J \	This information is mapped to the Tax Filing Period Date/Time Reference Segment. Specifically to the DTM02 element.

Terminal Code Number: T99XX9991	Product Type (Circle One) This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS04 element. See item bolded in the detail records below:		
This information is mapped to the Report Information Tax Form Segment. Specifically to the TFS06 element.	TFS~T3~15A~PG~**167**~94~J \		
	065 Gasoline	130 Jet Fuel	226 High Sulfur Diesel Fuel - Dyed
	124 Gasohol	161 Low Sulfur Diesel #1	227 Low Sulfur Diesel Fuel - Dyed
	125 Aviation Gasoline	167 Low Sulfur Diesel #2	___ Other (See Product Code List)

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Dest. State or TCN	(5) Position Holder	(6) Position Holder's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons
XYZ Carrier Co	234567890	J	XX	J Doe Oil	456789012	01/5/05	999991	8,105	8,100
ABC Carrier Inc	345678901	B	XX	J Doe Oil	456789012	01/15/05	999992	8,099	8,050
							Total:	**16,204**	**16,150**

See the following pages for details on mapping between paper and EDI.

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Dest. State or TCN	(5) Position Holder	(6) Position Holder's FEIN	(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons
(1) Carrier Name: This information is mapped to the Carrier Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~CA~XYZ Carrier Co~24~234567890\									
(2) Carrier FEIN: This information is mapped to the Carrier Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~CA~XYZ Carrier Co~24~234567890\									
(3) Mode: This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS06 element. See item bolded in the following detail record: TFS~T3~15B~PG~167~94~J \									
(4) Destination State or TCN: If the information reported was from a Destination State, the information is mapped to the Option 2 Point of Destination Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~ST~XX\ or If the information reported was from a Destination TCN, the information is mapped to the Option 1 Point of Destination Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~DT~~TC~T99XX9999\									
(5) Position Holder: This information is mapped to the Position Holder Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~SE~J Doe Oil~24~456789012\									
(6) Position Holder's FEIN: This information is mapped to the Position Holder Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~SE~J Doe Oil~24~456789012\									
(7) Date Received: This information is mapped to the Bill of Lading Date Date/Time Reference Segment. Specifically to the DTM02 element. See item bolded in the following detail record: DTM~095~20050105\									
(8) Document Number: This information is mapped to the Bill of Lading Forms Group Segment. Specifically to the FGS03 element. See item bolded in the following detail record: FGS~D~BM~999991\									
(9) Net Gallons: This information is mapped to the Bill of Lading Net Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5005~~~8105~GA\									
(10) Gross Gallons: This information is mapped to the Bill of Lading Gross Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5006~~~8100~GA\									

Terminal Operator Schedule of Inventories
Mapping Paper to EDI

Schedule 15C - Terminal Operator's Schedule of Inventories

Company Name:	**License Number:**	**FEIN:**	**Schedule Type:**	**Tax Period CCYYMMDD:**
ABC Oil Company	D123456	987654321	15C	20050131
See Name Detail Name Segment. Specifically the N102 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI10 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI08 element.	**This information is not mapped. The schedule is derived from the TOR return loop. This loop carries inventory information.**	This information is mapped to the Tax Filing Period Date/Time Reference Segment. Specifically to the DTM02 element.

Terminal Code Number: T99XX9991	Product Type (Circle One)		
	This information is mapped to the Report Information Form Group Segment. Specifically to the FGS03 element. See item bolded in the detail records below:		
	FGS~EI~PG~167\		
This information is mapped to the *Report Information* Tax Form Segment. Specifically to the TFS06 element. See item bolded in the detail records below:	065 Gasoline	130 Jet Fuel	226 High Sulfur Diesel Fuel-Dyed
	124 Gasohol	161 Low Sulfur Diesel #1	227 Low Sulfur Diesel Fuel-Dyed
TFS~T2~TOR~~~TC~**T99XX9991**\	125 Aviation Gasoline	167 Low Sulfur Diesel #2	___ Other (See Product Code List)

(1) Position Holder Name	(2) Position Holder FEIN	(3) Beginning Inventory	(4) Total Receipts	(5) Total Disbursements	(6) Gain (Loss)	(7) Ending Inventory	
This information is current not included in the FTA EDI mapping but is on FTA paper forms. The Forms and EC Committees are currently working on this issue.		**100,000**	**400,000**	**340,000**	**1,895**	**158,105**	
		200,000	**300,000**	**225,000**	**(3,099)**	**278,099**	
						Total:	**200,000**

See the following pages for details on mapping between paper and EDI.

(1) Beginning Inventory	(2) Total Receipts	(3) Total Disbursements	(4) Gain (Loss)	(5) Ending Inventory
(1) Beginning Inventory: This information is mapped to the Physical Inventory by Product Form Group Segment. Specifically to the FGS01 element. See item bolded in the following detail record: FGS~BI~PG~167\ and the Inventory Tax Information and Amount Segment. Specifically to the TIA05 element. See item bolded in the following detail record: TIA~5002~~~100000~GA\				
(4) Gain/(Loss): This information is mapped to the Physical Inventory by Product Form Group Segment. Specifically to the FGS01 element. See item bolded in the following detail record: FGS~GL~PG~167\ and the Inventory Tax Information and Amount Segment. Specifically to the TIA05 element. See item bolded in the following detail record: TIA~5002~~~1895~GA\				
(5) Ending Inventory: This information is mapped to the Physical Inventory by Product Form Group Segment. Specifically to the FGS01 element. See item bolded in the following detail record: FGS~EI~PG~167\ and the Inventory Tax Information and Amount Segment. Specifically to the TIA05 element. See item bolded in the following detail record: TIA~5002~~~158105~GA\				

EXHIBIT AI: Distributor Fuel Tax Report Mapping Paper to EDI

Distributor's Fuel Tax Report

State of XXXXXXXXXXXXXX

	Month of: (CCYYMMDD) 20050131
	This information is mapped to the Tax Filing Period Date/Time Reference Segment. Specifically to the DTM02 element. See item bolded in the detail records below:
	DTM~194~**20050131**\
Name: ABC Oil Company	License Number: D123456
See Name Detail Name Segment. Specifically the N102 element. See item bolded in the detail records below:	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI10 element. See item bolded in the detail records below:
N1~TP~ABC Oil Company\	BTI~T6~050~47~129999999~20010523~ABC*~24~987654321~49~**D123456**~~~00\
Address 1: 123 Oil Drive	FEIN: 987654321
	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI08 element. See item bolded in the detail records below:
	BTI~T6~050~47~129999999~20010523~ABC*~24~**98765432**1~49~D123456~~~00\
Address 2:	

City: Anytown USA	State: XX	Zip Code: 55555-5555

	Gasoline	Gasohol	Diesel (167)
			This information is mapped to the Physical Inventory by Product Form Group Segment. Specifically to the FGS03 element. See item bolded in the detail records below:
			FGS~EI~PG~**167**\
1. **Beginning Physical Inventory**: (Is last month's ending inventory.)			**25,200**
2. **Receipts:** (From line 6, Section I on back of return)			**16,204**
3. **Product Available**: (Line 1 plus Line 2)			**41,404**
4. **Disbursements:** (From line 7, Section II on back of return)	( )	( )	**(16,204)**
5. **Transfers Plus or (Minus):** (From one product to another)			**25**
6. **Book Inventory:** (Lines 3 minus the Sum of Lines 3 and Line 4)			**25,225**
7. **Ending Physical Inventory:** (Must agree with actual ending inventory.)			**24,950**
			This information is mapped to the Inventory Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the detail records below:
			TIA~5002~~~**24950**~GA\
8. **Gain or (Loss):** (Line 7 minus Line 6 – Attach explanation)			**(275)**

9. Gross Taxable Gallons:			**16,204**
10. LESS: Tax-Paid Purchases:			**0**
11. Net Taxable Gallons:			**16,204**
12. Less Handling Allowance	( )	( )	**(25)**
13. Total Tax Due:			**$ 1,525.00**
14. ADD: Interest for late payment at % per month			**15.25**
This information is mapped to the Information Tax Information and Amount Segment. Specifically to the TIA01 element. See item bolded in the detail records below:	This information is mapped to the Information Tax Information and Amount Segment. Specifically to the TIA02 element. See item bolded in the detail records below:		
TIA~**5008**~1525\	TIA~5008~**1525**		

15. ADD: Penalty for late Payment at %:	**30.50**
This information is mapped to the Information Tax Information and Amount Segment. Specifically to the TIA01 element. See item bolded in the detail records below:	This information is mapped to the Information Tax Information and Amount Segment. Specifically to the TIA02 element. See item bolded in the detail records below:
TIA~**5009**~3050\	TIA~5009~**3050**\
16. Total Due	$ 1,570.75
	This information is mapped to the Total Due Tax Information and Amount Segment. Specifically to the TIA02 element. See item bolded in the detail records below:
	TIA~5003~**157075**\

CERTIFICATION

I certify that I have read this report and all supporting documents; and know and understand their contents and that all information on both the report and supporting documents is true and accurate, and complete.

Authorized Representative's Name (please print)		Title
John J Doe		Owner
Authorized Representative's Signature		Date
John J Doe		4/15/2005
Telephone Number	Fax Number	e-mail Address
(101) 999-2222	(101) 999-2223	jjdoe@abcoil.com

Section I – Receipts: (See instructions)	**From Schedule**	**Gasoline**	**Gasohol**	**Diesel**
				This information is mapped to the Beginning of Summary Information Tax Form Segment. Specifically to the TFS04 element. See item bolded in the detail records below:
				Not reported in EDI file because zero gallons
1. **In-state refinery production**:				**0**
This information is mapped to the ***Information*** Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the detail records below:				This information is mapped to the Information Tax Information and Amount Segment. Specifically to the TIA02 element. See item bolded in the detail records below:
Not reported in EDI file because zero gallons				Not reported in EDI file because zero gallons
2. Gallons Received (state) tax-paid:	1			
3. Gallons received from licensed distributors tax-unpaid:	2			**16,204**
4. Gallons imported direct to customer:	3			
5. Gallons imported into tax-free storage:	4			
6. **Total Receipts: (total lines 1 through 5)** (Transfer to line 2 on front of return)				**16,204**

Section II – Disbursements: (See instructions)	**From Schedule**	**Gasoline**	**Gasohol**	**Diesel**
1. Gallons delivered tax collected:	5			**16,204**
2. Gallons delivered to licensed distributors tax not collected:	6			
3. Gallons exported:	7			
4. Gallons delivered to U.S. Government tax-exempt:	8			
5. Gallons delivered to state and local government tax-exempt:	9			
6. Gallons delivered to other tax-exempt entities:	10			
7. Total Disbursements: (total lines 1 through 6) **(**Transfer to line 3 on front of return)				**16,204**

Distributor Schedule of Receipts
Mapping Paper to EDI

Distributor's Schedule of Receipts

Company Name: ABC Oil Company	License Number: D123456	FEIN: 987654321	Schedule Type: 2	Tax Period CCYYMMDD: 20050131
See Name Detail Name Segment. Specifically the N102 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI10 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI08 element.	This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS02 element. See item bolded in the detail records below: TFS~T3~**2**~PG~167~94~J	This information is mapped to the Tax Filing Period Date/Time Reference Segment. Specifically to the DTM02 element.

Schedule Type	Product Type (Circle One)		
This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS04 element. See item bolded in the detail records below:			
TFS~T3~15A~PG~**167**~94~J \			
1. Gallons received tax-paid	065 Gasoline	130 Jet Fuel	226 High Sulfur Diesel Fuel - Dyed
2. Gallons received from licensed motor fuel distributor tax-unpaid	124 Gasohol	161 Low Sulfur Diesel #1	227 Low Sulfur Diesel Fuel - Dyed
3. Gallons imported from another state direct to customer	125 Aviation Gasoline	167 Low Sulfur Diesel #2	___ Other (See Product Code List)
4. Gallons imported from another state into tax-free storage			

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Origin TCN or State	(4) Dest State or TCN	(5) Acquired From (Seller's Name)	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
XYZ Carrier Co	234567890	J	T99XX9991	XX	J Doe Oil	456789012	01/5/05	999991	8,105	8,100	8,100
ABC Carrier Inc	345678901	B	T99XX9992	XX	J Doe Oil	456789012	01/15/05	999992	8,099	8,080	8,080
								Total:	**16,204**	**16,180**	**16,180**

See the following pages for details on mapping between paper and EDI.

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Original TCN or State	(4) Dest State or TCN	(5) Acquired From	(6) Seller's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
(1) Carrier Name: This information is mapped to the Carrier Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~CA~XYZ Carrier Co~24~234567890\											
(2) Carrier FEIN: This information is mapped to the Carrier Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~CA~XYZ Carrier Co~24~234567890\											
(3) Mode: This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS06 element. See item bolded in the following detail record: TFS~T3~2~PG~167~94~J \											
(4a) Original TCN or State: If the information reported was from an Origin TCN, the information is mapped to the Option 1 Point of Origin Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~OT~~TC~T99XX9991\ or If the information reported was from an Origin State, the information is mapped to the Option 2 Point of Origin Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~SF~XX\											
(4b) Destination State or TCN: If the information reported was from a Destination State, the information is mapped to the Option 2 Point of Destination Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~ST~XX\ or If the information reported was from a Destination TCN, the information is mapped to the Option 1 Point of Destination Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~DT~~TC~T99XX9999\											
(5) Acquired From (Seller Name): This information is mapped to the Seller Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~SE~J Doe Oil~24~456789012\											
(6) Seller's FEIN: This information is mapped to the Seller Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~SE~J Doe Oil~24~456789012\											
(7) Date Received: This information is mapped to the Bill of Lading Date Date/Time Reference Segment. Specifically to the DTM02 element. See item bolded in the following detail record: DTM~095~20050105\											
(8) Document Number: This information is mapped to the Bill of Lading Forms Group Segment. Specifically to the FGS03 element. See item bolded in the following detail record: FGS~D~BM~999991\											
(9) Net Gallons: This information is mapped to the Bill of Lading Net Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5005~~~8105~GA\											
(10) Gross Gallons: This information is mapped to the Bill of Lading Gross Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5006~~~8100~GA\											
(11) Billed Gallons: This information is mapped to the Bill of Lading Billed Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5007~~~8100~GA\											

Distributor Schedule of Disbursements
Mapping Paper to EDI

Distributor's Schedule of Disbursements

Company Name:	**License Number:**	**FEIN:**	**Schedule Type:**	**Tax Period CCYYMMDD:**
ABC Oil Company	D123456	987654321	5	20050131
See Name Detail Name Segment. Specifically the N102 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI10 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI08 element.	This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS02 element. See item bolded in the detail records below: TFS~T3~**5**~PG~167~94~J \	This information is mapped to the Tax Filing Period Date/Time Reference Segment. Specifically to the DTM02 element.

Schedule Type	Product Type (Circle One)	
	This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS04 element. See item bolded in the detail records below:	
	TFS~T3~5~PG~**167**~94~J \	
5. Gallons delivered tax collected	065 Gasoline	130 Jet Fuel
6. Gallons delivered to licensed motor fuel distributor tax not collected	124 Gasohol	161 Low Sulfur Diesel #1
7. Gallons exported to State of _____	125 Aviation Gasoline	167 Low Sulfur Diesel #2
8. Gallons delivered to U.S. Government tax-exempt		226 High Sulfur Diesel Fuel-Dyed
9. Gallons delivered to State and local government tax-exempt		227 Low Sulfur Diesel Fuel-Dyed
10. Gallons delivered to other tax-exempt entities		Other (See Product Code List)

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Origin TCN or State	(4) Dest State or TCN	(5) Sold To (Purchaser's Name)	(6) Purchaser's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
XYZ Carrier Co	234567890	J	XX	XX	K Doe Oil	456789014	01/5/05	999991	8,105	8,100	8,100
ABC Carrier Inc	345678901	B	XX	XX	K Doe Oil	456789014	01/15/05	999992	8,099	8,080	8,080
								Total:	**16,204**	**16,180**	**16,180**

See the following pages for details on mapping between paper and EDI.

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Origin TCN or State	(4) Dest State or TCN	(5) Sold To (Purchaser's Name)	(6) Purchaser's FEIN	(7) Date Received	(8) Document Number	(9 Net Gallons	(10) Gross Gallons	(11) Billed Gallons
(1) Carrier Name: This information is mapped to the Carrier Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~CA~XYZ Carrier Co~24~234567890\											
(2) Carrier FEIN: This information is mapped to the Carrier Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~CA~XYZ Carrier Co~24~234567890\											
(3) Mode: This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS06 element. See item bolded in the following detail record: TFS~T3~5~PG~167~94~J \											
(4a) Original TCN or State: If the information reported was from an Origin State, the information is mapped to the Option 2 Point of Origin Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~SF~XX\ or If the information reported was from an Origin TCN, the information is mapped to the Option 1 Point of Origin Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~OT~~TC~T99XX9991\											
(4b) Destination State or TCN: If the information reported was from a Destination State, the information is mapped to the Option 2 Point of Destination Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~ST~XX\ or If the information reported was from a Destination TCN, the information is mapped to the Option 1 Point of Destination Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~DT~~TC~T99XX9999\											
(5) Acquired From (Seller Name): This information is mapped to the Buyer/Consignee Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~BY~K Doe Oil~24~456789014\											
(6) Seller's FEIN: This information is mapped to the Buyer/Consignee Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~BY~K Doe Oil~24~456789014\											
(7) Date Received: This information is mapped to the Bill of Lading Date Date/Time Reference Segment. Specifically to the DTM02 element. See item bolded in the following detail record: DTM~095~20050105\											
(8) Document Number: This information is mapped to the Bill of Lading Forms Group Segment. Specifically to the FGS03 element. See item bolded in the following detail record: FGS~D~BM~999991\											
(9) Net Gallons: This information is mapped to the Bill of Lading Net Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5005~~~8105~GA\											
(10) Gross Gallons: This information is mapped to the Bill of Lading Gross Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5006~~~8100~GA\											
11) Billed Gallons: This information is mapped to the Bill of Lading Billed Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5007~~~8100~GA\											

Schedule Detail Section Example:

TFS~T3~**5**~PG~**167**~94~**J** \
REF~SU~IRS~~S0^XX^S0^YY\
REF~55~0001234\
N1~SF~**XX**\
N1~CA~**XYZ Carrier Co**~24~**234567890**\
N1~BY~**K Doe Oil**~24~**456789014**\
N1~ST~**XX**\
FGS~D~BM~**999991**\
REF~55~0004567\
DTM~095~20050105\
TIA~5005~~~**8105** GA\
TIA~5006~~~**8100**~GA\
TIA~5007~~~**8100**~GA\

TFS~T3~**5**~PG~**167**~94~**J** \
REF~SU~IRS~~S0^XX^S0^YY\
REF~55~0001234\
N1~SF~**XX**\
N1~CA~**ABC Carrier Inc**~24~**345678901**\
N1~BY**~K Doe Oil**~24~**456789014**\
N1~ST~**XX**\
FGS~D~BM~**999992**
REF~55~0004567\
DTM~095~**20050115**\
TIA~5005~~~**8099**~GA\
TIA~5006~~~**8080**~GA\
TIA~5007~~~**8080**~GA\

EXHIBIT AJ: Common and Contract Petroleum Products Carrier Report Mapping Paper to EDI

Common and Contract Petroleum Products Carrier Report **State of XXXXXXXXXXXXXX**

			Month of: (CCYYMMDD) 20050131
			This information is mapped to the Tax Filing Period Date/Time Reference Segment. Specifically to the DTM02 element. See item bolded in the detail records below:
			DTM~194~20050131\
Name: XYZ Carrier Company			
See Name Detail Name Segment. Specifically the N102 element. See item bolded in the detail records below:			
N1~TP~**XYZ Carrier Company**\			
Address 1: 123 Oil Drive			FEIN: 987654321
			This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI08 element. See item bolded in the detail records below:
			BTI~T6~050~47~129999999~20010523~ABC*~24~**987654321**~49~D123456~~~00\
Address 2:			License Number: D123456
City: Anytown USA	State: XX	Zip Code: 55555-5555	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI10 element. See item bolded in the detail records below:
			BTI~T6~050~47~129999999~20010523~ABC*~24~987654321~49~**D123456**~~~00\

	Schedule	Net Gallons
1. Total of all deliveries of fuels from in-state locations outside the state (exports)	14A	
2. Total of all deliveries of fuel from out-of-state locations to inside the state (imports)	14B	16,204
3. Total of all deliveries of fuel between points in the state (intrastate)	14C	
4. Total gallons of petroleum product transported (total of lines 1 through 3)		16,204

CERTIFICATION

I certify that I have read this report and all supporting documents; and know and understand their contents and that all information on both the report and supporting documents is true and accurate, and complete.

Authorized Representative's Name (please print)		Title
John J Doe		Owner
Authorized Representative's Signature		Date
John J Doe		4/15/2005
Telephone Number	Fax Number	e-mail Address
(101) 999-2222	(101) 999-2223	jjdoe@abcoil.com

Common and Contract Petroleum Product Carrier Report Schedule of Deliveries Mapping Paper to EDI

Schedule 14A, 14B, or 14C
Common and Contract Petroleum Product Carrier Report - Schedule of Deliveries

Company Name:	**License Number:**	**FEIN:**	**Schedule Type:**	**Tax Period CCYYMMDD:**
ABC Oil Carrier Company	D123456	987654321	14B	20050131
See Name Detail Name Segment. Specifically the N102 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI10 element.	This information is mapped to the Identify Tax Agency Information Begin Tax Information Segment. Specifically to the BTI08 element.	This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS02 element. See item bolded in the detail records below: TFS~T3~**14B**~PG~167~94~J \	This information is mapped to the Tax Filing Period Date/Time Reference Segment. Specifically to the DTM02 element.

Product Type (Circle One)		
This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS04 element. See item bolded in the detail records below:		
TFS~T3~14B~PG~167~94~J \		
065 Gasoline	130 Jet Fuel	226 High Sulfur Diesel Fuel-Dyed
124 Gasohol	161 Low Sulfur Diesel #1	227 Low Sulfur Diesel Fuel-Dyed
125 Aviation Gasoline	167 Low Sulfur Diesel #2	Other (See Product Code List)

(1) Consignor Name	(2) Consignor FEIN	(3) Seller Name	(4) Seller FEIN	(5) Mode	(6) Dest State or TCN	(7) Delivered to Consignee Name	(8) Delivered to Consignee FEIN	(9) Date Received or Delivered	(10) Document Number	(11) Net Gallons	(12) Gross Gallons
XYZ Oil Co	234567890	XYZ Oil Co	234567890	J	XX	J Doe Oil	456789012	01/5/05	999991	8,105	8,100
ABC Oil Inc	345678901	XYZ Oil Co	234567890	B	T99XX9991	J Doe Oil	456789012	01/15/05	999992	8,099	8,050
									Total:	**16,204**	**16,150**

See the following pages for details on mapping between paper and EDI.

(1) Consignor Name	(2) Consignor FEIN	(3) Seller Name	(4) Seller FEIN	(5) Mode	(6) Dest State or TCN	(7) Delivered to Consignee Name	(8) Delivered to Consignee FEIN	(9) Date Delivered	(10) Document Number	(11) Net Gallons	(12) Gross Gallons

(1) Consignor Name: This information is mapped to the Consignor Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~CI~XYZ Oil Co~24~234567890\

(2) Consignor FEIN: This information is mapped to the Consignor Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~CI~XYZ Oil Co~24~234567890\

(3) Acquired From (Seller Name): This information is mapped to the Seller Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~SE~XYZ Oil Co~24~234567890\

(4) Seller's FEIN: This information is mapped to the Seller Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~SE~XYZ Oil Co~24~234567890\

(5) Mode: This information is mapped to the Beginning of Schedule Tax Form Segment. Specifically to the TFS06 element. See item bolded in the following detail record: TFS~T3~2~PG~167~94~J \

(6) Destination State or TCN: If the information reported was from a Destination State, the information is mapped to the Option 2 Point of Destination Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~ST~XX\

or

If the information reported was from a Destination TCN, the information is mapped to the Option 1 Point of Destination Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~DT~~TC~T99XX9991\

(7) Consignee Name: This information is mapped to the Consignee Information Name Segment. Specifically to the N102 element. See item bolded in the following detail record: N1~BY~J Doe Oil~24~456789012\

(8) Consignee FEIN: This information is mapped to the Consignee Information Name Segment. Specifically to the N104 element. See item bolded in the following detail record: N1~BY~J Doe Oil~24~456789012\

(9) Date Received: This information is mapped to the Bill of Lading Date Date/Time Reference Segment. Specifically to the DTM02 element. See item bolded in the following detail record: DTM~095~20050105\

(10) Document Number: This information is mapped to the Bill of Lading Forms Group Segment. Specifically to the FGS03 element. See item bolded in the following detail record: FGS~D~BM~999991\

(11) Net Gallons: This information is mapped to the Bill of Lading Net Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5005~~~8105~GA\

(12) Gross Gallons: This information is mapped to the Bill of Lading Gross Tax Information and Amount Segment. Specifically to the TIA04 element. See item bolded in the following detail record: TIA~5006~~~8100~GA\

EXHIBIT AK: Rebranding Above the Rack

Book Adjustments Requiring Corresponding Entries

Rebranding of products is to be reported by a book adjustment (BA). Rebranding, the above the rack transfer of one product into storage of another product, must be reported by a book adjustment reflecting a disbursement terminal (15B) of one product and a corresponding terminal receipt (15A) of the second product. The product codes for the disbursements and receipts should be different, but the total gallons for the receipts and disbursements must be the same.

Example 1

You have a customer who needs 10,000 gallons of high-sulfur diesel. Your terminal is low on high sulfur diesel (226) but has an abundance of kerosene (072). You decide to move the kerosene into the high sulfur diesel fuel storage to accommodate your customer's needs. You would need to create an entry that would decrease your terminal's kerosene inventory and increase your terminal's high sulfur diesel inventory. You would need two book adjustment entries, the first being a 10,000 gallon entry to your terminal disbursements (15B) for kerosene (072) and second entry to record the receipt (15A) of the high sulfur diesel (226). The mapping would read as follows:

Disbursement

TFS~T3~15B~PG~072~94~BA\	Book Adjustment for product code 072
REF~55~325\	
N1~OT~~TC~T57SC0000\	Terminal where rebrand happened
N1~ON~Tiger Terminal~24~571234567\	Owner of product in terminal
FGS~D~BM~REBRAND\	
REF~55~326\	
DTM~095~20041020\	Date the rebrand took place
TIA~5005~~~10000~GA\	Gross amount of gallons in rebrand
TIA~5006~~~10000~GA\	

Receipt

TFS~T3~15A~PG~226~94~BA\	Book Adjustment for product code 226
REF~55~327\	
N1~DT~~TC~T57SC0000\	Terminal where rebrand happened
N1~ON~Tiger Terminal~24~571234567\	Owner of product in terminal
FGS~D~BM~REBRAND\	
REF~55~328\	
DTM~095~20041020\	Date the rebrand took place
TIA~5005~~~10000~GA\	Gross amount of gallons in rebrand
TIA~5006~~~10000~GA\	

Book Adjustments Requiring Only 1 Entry

If there is a transfer that involves a non-reporting product, there would only be an entry showing the disbursement of the non-reporting product. There would be no corresponding entry.

Please see the above Disbursement mapping for an example.

EXHIBIT POINT 9

EXHIBIT AL: Common and Contract Petroleum Products Carrier Report

(State Name)
Common and Contract Petroleum Products Carrier Report

Complete and attach enclosed schedules

License Number:	Filing Period End: (CCYYMMDD)	For Office Use
FEIN:	Email Address:	

Name and Location Address:	Name and Mailing Address:

Must be filed every reporting period

1. Total of all deliveries of fuels from in-state locations to out-of-state locations (exports): (Attach Schedule 14A).	
2. Total of all deliveries of fuel from out-of-state locations to in state (imports): (Attach Schedule 14B).	
3. Total of all deliveries of fuel between points within the state (intrastate): (Attach Schedule 14C).	
4. Total gallons of petroleum product transported: (Total of lines 1 through 3).	

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

	_____ Authorized Signature	_____ Telephone Number	_____ Signature of preparer other than taxpayer	_____ Telephone Number
Sign Here	_____ Title	_____ Date	_____ Address	_____ Date

Instructions

PPR Revised 9/10, Helena, MT Revised 9/11, Charleston, WV Adopted September 94, Salt Lake City, UT

Schedule A - Common and Contract Petroleum Products Carrier Report - Schedule of Deliveries

Company Name:	FEIN:	Terminal Code :	Filing Period End : (CCYYMMDD) :	Product Code :

Person Hiring the Carrier		Seller				Delivered To					Gallons	
(1) Company Name	(2) FEIN	(3) Company Name	(4) FEIN	(5) Mode	(6) Origin State	(7) Name	(8) Address	(9) FEIN	(10) Date Delivered	(11) Document No.	(12) Net	(13) Gross
									Total:			

SCDL_A Revised 9/10, Helena, Mt Adopted September 94, Salt Lake City, UT

Common and Contract Petroleum Products Carrier Report
Schedule of Deliveries-Instructions
Schedule A

General Instructions

Schedule of Deliveries provides detail of each delivery included on the Common and Contract Petroleum Products Carrier Report. Prior to recording the information requested in columns (1) through (13), you should organize your records as follows:

Schedule 14A	Total of all deliveries of fuel from in-state locations to out-of-state locations (exports)
Schedule 14B	Total all deliveries of fuel from out-of-state locations to in state locations (imports)
Schedule 14C	Total all deliveries of fuel between points within the state (intrastate)

Column Instructions

Columns (1) & (2):	**Person Hiring the Carrier** – Enter the name and FEIN of the company that hired the carrier.
Columns (3) & (4):	**Seller** – Enter the name and FEIN of the company 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) CE=Summary RT=Removal from Terminal (other than by truck or rail for sale or consumption)
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 IRS Terminal Control Code assigned to that terminal.
Columns (7) (8) & (9):	**Delivered To** – Enter the name, address and FEIN of the final delivery point. If delivered to a terminal, enter the IRS Terminal Control Number for that terminal.
Column (10):	**Date Delivered** – Enter the date the petroleum product was delivered for each delivery (MM DD CC YY).
Column (11):	**Document/Bill of Lading 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, enter the pipeline or barge ticket number. In case of barge, it is the voyage number.
Columns (12) & (13):	**Gallons** – Enter the number of net and gross gallons for each delivery.