

Chapter 11. Flat File Formatting

➤ *General*

Electronic Participants will follow the Flat File Format, as defined in Version 1 Release 2 (BOE map). The BOE requires that all schedules reflect detailed information needed to perform tracking of monthly fuel transactions.

The BOE requires that both gallon and dollar amounts be rounded to the nearest whole number. Do not use decimals.

This section provides the information needed to file motor fuels tax forms. It will cover all of the necessary specifications in detail for the filing of these tax forms. The topics covered are as follows:

- **Motor Fuels Flat File Format Flow**

This section describes the record types contained in a file. Each of the record types is used for a specific purpose and, if a record type is required, it must be placed in the file in the order they are listed.

- **Motor Fuels Flat File Structure Overview**

This section lists all of the fields in each record type without the formatting requirements for the fields. It also contains a description of the use for the record type as well as tips for completing it. This section of the chapter is useful for laying out the flat file as it applies to individual reporting needs.

- **Motor Fuels Flat File Tax Form Descriptor**

This section provides two key pieces of information for the development of a flat file. First, it provides the Report Type field data for each tax form. This data is used in every record type except the Filing Format Identifier record type. Second, it provides detailed information about the line item requirements for each tax form.

- **Attribute Conventions and Separator Requirements**

This section provides information helpful in understanding the formatting requirements for each field in a record type.

- **Motor Fuels Reporting Map**

This section provides detailed information on the requirements for each record type. This information includes formatting requirements for each field.

➤ *Version of Flat File Guide*

The BOE's Flat File Guide version control number for this publication is **2.0**. The version control number will be changed when the BOE publishes updates to the Flat File format. This number is used by the BOE to manage changes between versions in flat files. The version control number is reported in the File Type (FLT) Segment found in the Flat File format map of this chapter.

➤ *Record Types*

"Record Type" is the term used to describe a line in the flat file. There are five different record types and they are used to report different information. Some record types may or may not be required in a flat file depending on the tax form being created and some record types are only used once (FLT, FE, and FG record types) while others are repeated as often as necessary (FI and FS). Each record type is composed of fields containing the data needed to convey the information required by the BOE. A complete flat file

will contain all the record types necessary to convey the information required of the tax form to be filed with the BOE in the proper format.

The flat file format is designed to accommodate multiple tax forms. Therefore, fields are included in the record type's map that may not be applicable to an individual tax form. In these instances no data is required to populate that field but the empty field must be included in the file to maintain its integrity. A "filler tab" is used for this purpose.

➤ **Examples**

Examples of acceptable tax forms are provided in *Part II – Motor Fuels eFiling Examples*. Each example contains a completed paper return and a flat file of the same return. Two examples of each acceptable tax form are provided.

➤ **Motor Fuels Flat File Format Flow**

All tax forms will follow the Flat File format flow. The number of record types in the FG, FI, and FS record types may vary depending on the requirements of the tax form and the type and quantity of transactions to be reported. For example, the line item record type (FG) will be repeated as many times as needed to report all line items for the tax form being created. (See "Motor Fuel Flat File Tax Form Descriptors" in this chapter for the requirements for each form.) Refer to the overview and format of the tax form to be reported to determine specific reporting requirements.

Table 16 – Flat File Format Flow

Record Type	Description	Comments
FLT	Filing Format Identifier	Used for all tax forms
FE	Header	Used for all tax forms
FG	Line Items	Requirements vary by tax form
FI	Summary/Inventory Schedules	Requirements vary by tax form
FS	Schedules	Used for all tax forms

➤ **Motor Fuels Flat File Structure Overview**

The Filing Format Identifier Record Type (FLT) is used for all tax forms. It informs the BOE what type of file is being submitted. To maintain data integrity throughout the file, the data in field 4, Interchange Control Number, must be used in field 21 of the header record type (FE) and field 37 of each permutation of the schedule record type (FS).

Table 17 – Filing Format Identifier Flat File Structure Overview

Field No	Filing Format Identifier
01	Electronic Return Record Type (FLT)
02	Version
03	BOE DUNS Number
04	Interchange Control Number – Unique Number For This Filing

The Header Record Type (FE) is used for all tax forms. It provides the BOE with the necessary information to identify the filer and validate the filing’s acceptability. To maintain data integrity throughout the file, the data in fields 1-9 is repeated for every subsequent record type. Field 9 identifies the type of tax form being filed. The data to populate that field is in "Motor Fuel Flat File Tax Form Descriptors" of this chapter.

Table 18 – Header Flat File Structure Overview

Field No	Header
01	Record Type (FE)
02	Account Number
03	Alternate ID Type
04	Alternate ID
05	Report End Date
06	Report Start Date
07	Purpose Code
08	Purpose Transaction Type
09	Report Type
10	Filler Tab
11	No Activity Flag
12	Record ID Qualifier
13	Record ID
14	Filler Tab
15	Authorization Code
16	Security Code
17	Sender ID
18	Filler Tab
19	Test or Production Indicator
20	Sender ID
21	Interchange Control Number – Unique Number For This Filing
22	Information Provider Type
23	Information Provider's Name
24	Information Provider's DBA Line 1
25	Information Provider's DBA Line 2
26	Information Provider's Address Line 1
27	Information Provider's Address Line 2
28	Information Provider's City

29	Information Provider's State
30	Information Provider's ZIP
31	Information Provider's ZIP +4
32	Information Provider's General Contact Type
33	Information Provider's General Contact Name
34	General Contact's Area Code
35	General Contact's Phone Number
36	General Contact's Extension
37	General Contact's Fax Area Code
38	General Contact's Fax Number
39	General Contact's Fax Extension
40	General Contact's Email Address
41	Information Provider's eFiling Contact Type
42	Information Provider's eFiling Contact Name
43	eFiling Contact's Area Code
44	eFiling Contact's Phone Number
45	eFiling Contact's Extension
46	eFiling Contact's Fax Area Code
47	eFiling Contact's Fax Number
48	eFiling Contact's Fax Extension
49	eFiling Contact's Email Address

The Line Item Record Type (FG) reports the line item information (the face of paper returns) to the BOE. It is not used for all tax forms. Refer to "Motor Fuel Flat File Tax Form Descriptors" in this chapter to determine what line item information, if any, is required for the tax form in question. All fields must be completed for each line item on the tax form. For example, a Supplier of Motor Vehicle Fuel Tax Return has 4 line items, therefore, lines 1-13 would be completed 4 times (once for each line item).

Table 19 – Line Item Flat File Structure Overview

Field No	Line Item
01	Record Type (FG)
02	Account Number
03	Alternate ID Type
04	Alternate ID
05	Report End Date
06	Report Start Date
07	Purpose Code
08	Purpose Transaction Type
09	Report Type
10	Line Item Code
11	Unit of Measure
12	Unit of Measure Qualifier
13	Amount

The Summary Schedule Record Type (FI) is not used for all tax forms. It is used to report summary schedules or inventory information. When creating a Summary Schedule record, all of the fields are required and report one summary schedule or inventory for one product. The entire record type is repeated for each summary schedule or product inventory to be reported. For File Types that may use summary schedules, the Summary Schedule Record Type is not required in the file if there are no summary schedules or inventory information to report.

Table 20 – Summary Schedule Flat File Structure Overview

Field No	Summary Schedule
01	Record Type (FI)
02	Account Number
03	Alternate ID Type
04	Alternate ID
05	Report End Date
06	Report Start Date
07	Purpose Code
08	Purpose Transaction Type
09	Report Type
10	Schedule Code
11	Product Code
12	Fuel Item Indicator ("I" = Inventory, "S" = Summary Item)
13	Billed Amount ('Filler Tab' if Fuel Item Indicator = "I")
14	Unit of Measure
15	Inventory Amount ('Filler Tab' if Fuel Item Indicator = "S")
16	Inventory Date
17	Filler Tab
18	Terminal Control Number
19	State

The Schedule Record Type (FS) is not used for all tax forms. It is used to report individual transactions. All 40 fields are used to report one transaction. Each transaction is a separate line and contains all 40 fields. The Schedule Record Type was developed to encompass all the transaction schedules used by the BOE; therefore, all fields do not apply to every schedule. If a field does not apply to the schedule used to report a transaction, no data is required for that field and a filler tab should be inserted in place of the data to maintain the integrity of the record type.

Table 21 – Schedule Flat File Structure Overview

Field No	Schedule
01	Record Type (FS)
02	Account Number
03	Alternate ID Type
04	Alternate ID
05	Report End Date
06	Report Start Date
07	Purpose Code
08	Purpose Transaction Type
09	Report Type
10	Schedule Code
11	Product Code
12	Position Holder Tax ID Type
13	Position Holder Tax ID
14	Receiving Party Tax ID Type
15	Receiving Party Tax ID
16	Consignor Tax ID Type
17	Consignor Tax ID
18	Carrier Tax ID Type
19	Carrier Tax ID
20	Mode
21	Origin State/Country
22	Origin Terminal Control Number
23	Destination State/Country
24	Destination Terminal Control Number
25	Seller Tax ID Type
26	Seller Tax ID
27	Buyer Tax ID Type
28	Buyer Tax ID
29	Document Date
30	Document Number
31	Net Quantity Unit of Measure
32	Net Quantity
33	Gross Quantity Unit of Measure
34	Gross Quantity
35	Billed Quantity Unit of Measure
36	Billed Quantity
37	Interchange Control Number – Unique Number For This Filing
38	Seller's Name
39	Position Holder's Name
40	Receiving Party Name
41	Consignor's Name
42	Carrier's Name
43	Buyer's Name

➤ **Motor Fuels Flat File Tax Form Descriptors**

Each tax form contains different line items on its face except the Terminal Operator Report and Petroleum Carrier (Common Carrier) Report. These line items must be reported in the Line Item Record Type of the report. Each line item is reported using 4 fields in the record type: FG10 (Line Item Code), FG11 (Unit of Measure (UOM) Qualifier), FG12 (UOM), and FG13 (Amount). The following tables identify the required field information and reporting order in the Line Item Record Type for each accepted tax form.

Table 22 – Petroleum Carrier Report (Common Carrier) Flat File Form Descriptors

Form Line No	Description	FG10 Line Item Code	FG11 UOM	FG12 UOM Qualifier
	No line items in a Petroleum Carrier Report			
Report Type = CCR				

Table 23 – Terminal Operator Report Flat File Form Descriptors

Form Line No	Description	FG10 Line Item Code	FG11 UOM	FG12 UOM Qualifier
	No line items in a Terminal Operator Report			
Report Type = TOR				

Table 24 – Supplier of Diesel Fuel Tax Return or Supplier of Motor Vehicle Fuel Tax Return Flat File Form Descriptors

Form Line No	Description	FG10 Line Item Code	FG11 UOM	FG12 UOM Qualifier
1	Gallons For Which Tax Applies Or Refund Due	L00001	GA	Billed
3	Tax Due Or Refund Claimed	L00002	USD	Tax
4	Penalty	L00003	USD	Pen
5	Interest	L00004	USD	Int
6	Total Amount Due And Payable Or Refund Claimed	L00005	USD	Total
Report Type = SDR				
<i>Syntax Note: Only Diesel Fuel Tax Returns may claim a refund</i>				

Table 25 – Aircraft Jet Fuel Dealer Tax Return Flat File Form Descriptors

Form Line No	Description	FG10 Line Item Code	FG11 UOM	FG12 UOM Qualifier
1	Gallons For Which Tax Applies Or Refund Due	L00001	GA	Billed
3	Tax Due Or Refund Claimed	L00002	USD	Tax
4	Penalty	L00003	USD	Pen
5	Interest	L00004	USD	Int
6	Total Amount Due And Payable	L00005	USD	Total
Report Type = DLR				

Table 26 – Exempt Bus Operator Diesel Fuel Tax Return Flat File Form Descriptors

Form Line No	Description	FG10 Line Item Code	FG11 UOM	FG12 UOM Qualifier
1	Total gallons of undyed diesel fuel purchased ex-tax	L00006	GA	Billed
2	Total gallons of dyed diesel fuel purchased	L00007	GA	Billed
3	Total Gallons of diesel fuel used off-highway	L00008	GA	Billed
4	Total gallons of diesel fuel used in exempt bus operations	L00009	GA	Billed
6	Tax due on diesel fuel used in exempt bus operations	L00010	USD	Tax
7	Total gallons of diesel fuel used in non-exempt bus operations	L00011	GA	Billed
9	Tax due on diesel fuel used in non-exempt bus operations	L00012	USD	Tax
10	Tax Due	L00002	USD	Tax
11	Penalty	L00003	USD	Pen
12	Interest	L00004	USD	Int
13	Total Amount Due And Payable	L00005	USD	Total
Report Type = DBR				

Table 27 – Diesel Fuel Tax Claim For Refund – Sales To Ultimate Purchasers Flat File Form Descriptors

Form Line No	Description	FG10 Line Item Code	FG11 UOM	FG12 UOM Qualifier
1	Tax-paid fuel sold for use on farms	L00017	GA	Billed
2	Tax-paid fuel sold to exempt bus operators	L00018	GA	Billed
3	Total whole gallons of tax-paid diesel fuel to be refunded	L00021	GA	Billed
5	Amount of refund	L00022	USD	Tax
Report Type = DVW				

Table 28 – Diesel Fuel Ultimate Vendor Report/Claim For Refund Flat File Form Descriptors

Form Line No	Description	FG10 Line Item Code	FG11 UOM	FG12 UOM Qualifier
1	Undyed diesel fuel purchased in California tax-paid	L00013	GA	Billed
2	Dyed and undyed diesel fuel purchased ex-tax for sale or use in California	L00014	GA	Billed
3	Tax-paid fuel exported	L00015	GA	Billed
4	Tax-paid fuel sold to the United States Government	L00016	GA	Billed
5	Tax-paid fuel sold for use on farms	L00017	GA	Billed
6	Tax-paid fuel sold to exempt bus operators	L00018	GA	Billed
7	Tax-paid fuel sold to train operators	L00019	GA	Billed
8	Tax-paid fuel used in your operations for purposes other than to operate motor vehicles on-highway	L00020	GA	Billed
9	Total gallons of tax-paid diesel fuel to be refunded	L00021	GA	Billed
11	Amount of refund	L00022	USD	Tax
Report Type = DVM				

Table 29 – Claim For Refund On Nontaxable Sales and Exports of Diesel Fuel Flat File Form Descriptors

Form Line No	Description	FG10 Line Item Code	FG11 UOM	FG12 UOM Qualifier
1	Undyed diesel fuel purchased in California tax-paid	L00013	GA	Billed
2	Dyed and undyed diesel fuel purchased ex-tax for sale or use in California	L00014	GA	Billed
3	Tax-paid fuel exported	L00015	GA	Billed
4	Tax-paid fuel sold to the United States Government	L00016	GA	Billed
5	Tax-paid fuel sold to train operators	L00019	GA	Billed
6	Tax-paid fuel used in your operations for purposes other than to operate motor vehicles on-highway	L00020	GA	Billed
7	Total gallons of tax-paid diesel fuel to be refunded	L00021	GA	Billed
9	Amount of refund	L00022	USD	Tax
Report Type = DZC				

Table 30 – Diesel Fuel Claim For Refund On Nontaxable Uses Flat File Form Descriptors

Form Line No	Description	FG10 Line Item Code	FG11 UOM	FG12 UOM Qualifier
1	Undyed diesel fuel purchased in California tax-paid	L00013	GA	Billed
2	Dyed and undyed diesel fuel purchased ex-tax for use by you in California	L00014	GA	Billed
3	Sales of undyed diesel fuel	L00023	GA	Billed
4	Sales of dyed diesel fuel	L00024	GA	Billed
5	Gallons used in vessels	L00025	GA	Billed
6	Gallons used in construction equipment exempt from registration operated off-highway	L00026	GA	Billed
7	Gallons used off-highway in vehicles other than gallons reported on line 6	L00027	GA	Billed
8	Gallons used in the operation of power take-off (PTO) equipment	L00028	GA	Billed
9	Gallons used in vehicles operated on highways under the jurisdiction of the U.S. Department of Agriculture	L00029	GA	Billed
10	Other nontaxable uses of diesel fuel	L00030	GA	Billed
11	Total gallons of undyed diesel fuel used in a nontaxable purpose claimed	L00021	GA	Billed
13	Amount of refund	L00022	USD	Tax
Report Type = DUC				

➤ Attribute Conventions and Separator Requirements

Table 31 – Flat File List of Attribute Conventions

Attribute	Definition	
Data Element Type	Nn – Numeric	Numeric type data element is symbolized by the two-position representation (Nn). N indicates a numeric, and n indicates the decimal places to the right of a fixed, implied decimal point. N0 (N Zero) is a numeric with no decimal places.
	R – Decimal (Real)	The decimal point is optional for integer values, but is required for fractional values. For negative values, the leading minus (-) sign is used. Absence of this sign indicates a positive value. The plus (+) sign should not be transmitted.
	ID – Identifier	An identifier data element must always contain a value from a predefined list of values that is maintained by ASC X12 or by other bodies that are recognized by ASC X12 or as developed specifically for the flat file format by the BOE.
	AN – String	A string (Alphanumeric) is a sequence of any characters from the basic or extended character sets. It must contain at least one non-space character. The significant characters must be left justified. Leading spaces, if any, are assumed to be significant. Trailing spaces should be suppressed.
	DT – Date	Format for the date type is YYYYMMDD. YYYY is the four digits of the year (2002), MM is the numeric value of the month (01-12), and DD for the day (01-31).
	TM – Time	Format for the time type is HHMMSS, expressed in 24-hour clock format. HH is the numeric value for hour (00-23), MM for minute (00-59), and SS for second (00-59).
Requirement Designator	Defines how the data element is used in a segment.	
	M – Mandatory	This element is required to appear in the segment.
	O – Optional	The appearance of this data element is at the option of the sending party or is based on a mutual agreement of the interchange parties.
	X – Relational	Relational conditions may exist between two or more data elements. If one is present the other(s) is(are) required. The relational condition is displayed under the Syntax Notes.
	S – Situational	Situational conditions may exist with one or more data elements. The data element may be required to be populated only in certain situations. When a data element is not required to be populated, a 'filler tab' must be entered in its place. The Situational condition is displayed under the Syntax Notes.
	N – Not Required	Not Required conditions may exist with one or more data elements. The data element may not be required to be populated for certain tax forms. When a data element is not required to be populated, a 'filler tab' must be entered in its place. The Not Required condition is displayed under the Syntax Notes.
Data Element Length	x / x – Minimum and Maximum lengths	The number of character positions assigned to a data element. Example: Data element length of 2/10. You must have at least 2 characters but no more than 10 characters for this element (minimum of 2/ maximum of 10).

Table 32 – Flat File Separator Requirements

Type	ASCII Value	EBCDIC Value	Character	Character Name
Record Separator	1310	1321	<cr>	Carriage Return (Paragraph)
Element Separator	9	5	<tab>	Tab
Padding Character	32	64	<sp>	Space

➤ **Motor Fuels Flat File Reporting Format**

Key:

Notes

Syntax Notes

Note: important to read all notes
Translation Syntax Requirements – The California translator will enforce these rules.

Table 33 – Flat File Filing Format Identifier Record Type

Filing Format Identifier Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FLT01	M	Electronic Return Record Type	AN	3	3	"FLT" = Flat File Type
FLT02	M	Version	AN	3	5	"2.0" = BOE Version
FLT03	M	BOE DUNS Number	AN	9	9	"617856943" = BOE DUNS Number
FLT04	M	Interchange Control Number – Unique Number For This Filing	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings.
FLT<tab>2.0<tab>617856943<tab>123456789<cr>						
SYNTAX NOTES:						
None						

Table 34 – Flat File Header Record Type

Header Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FE01	M	Record Type	AN	2	2	"FE" = Identifies header record type
FE02	M	Account Number	N	8	9	BOE Account Number
FE03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FE04	M	Alternate ID	AN	9	9	FEIN or SSN
FE05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FE06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FE07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FE08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FE09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FE10	M	Filler Tab	AN	9	9	Filler Tab
FE11	M	No Activity Flag	AN	1	9	Identifies if the tax form is reporting any activity. Value = "1" indicates no activity. Else, 'Filler Tab'
FE12	M	Record ID Qualifier	AN	9	9	Filler Tab
FE13	M	Record ID	AN	9	9	Filler Tab
FE14	M	Filler Tab	AN	9	9	Filler Tab
FE15	M	Authorization Code	AN	10	10	Enter the 10-character Authorization Code provided to the filer by the BOE.
FE16	M	Security Code	AN	10	10	Enter the 10-character Password provided by the filer to the BOE in the filer's Trading Partner Agreement.
FE17	M	Sender ID	AN	9	9	Sender's FEIN or SSN [xxxxxxxx]
FE18	M	Filler Tab	AN	10	10	Filler Tab
FE19	M	Test or Production Indicator	AN	1	1	"P" = Production Data "T" = Test Data
FE20	M	Sender ID	AN	9	9	Sender's FEIN or SSN [xxxxxxxx]
FE21	M	Interchange Control Number – Unique Number For This Filing	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings
FE22	M	Information Provider Type	AN	2	2	"TP" = Information Provider - Taxpayer (PS, DD, DB, DU, DZ, DV, & DVW filers) "L9" = Information Provider – Other (PO & PC filers)
FE23	M	Information Provider Name	AN	1	35	Name
FE24	O	Information Provider's DBA Line 1	AN	1	70	DBA
FE25	O	Information Provider's DBA Line 2	AN	1	70	DBA
FE26	M	Information Provider's Address Line 1	AN	1	35	First Line Street Address
FE27	O	Information Provider's Address Line 2	AN	1	35	Second Line Street Address
FE28	M	Information Provider's City	AN	1	30	Name of City
FE29	M	Information Provider's State	AN	2	2	State
FE30	M	Information Provider's ZIP	AN	5	5	ZIP Code
FE31	O	Information Provider's ZIP +4	AN	4	4	ZIP Plus 4 Code
FE32	M	Information Provider's General Contact Type	AN	2	2	"CN" = General Contact
FE33	O	Information Provider's General Contact Name	AN	1	35	Contact Name
FE34	X	General Contact's Area Code	AN	3	3	Contact's Area Code
FE35	X	General Contact's Phone Number	AN	7	7	Contact's Voice Telephone Number

FE36	X	General Contact's Extension	AN	1	4	Contact's Extension
FE37	X	General Contact's Fax Area Code	AN	3	3	Contact's Fax Area Code
FE38	X	General Contact's Fax Number	AN	7	7	Contact's Fax Telephone Number
FE39	X	General Contact's Fax Extension	AN	1	4	Contact's Extension
FE40	O	General Contact's Email Address	AN	1	80	Contact's Email Address
FE41	M	Information Provider's eFiling Contact Type	AN	2	2	"EA" = eFiling Contact
FE42	O	Information Provider's eFiling Contact Name	AN	1	35	Contact Name
FE43	X	eFiling Contact's Area Code	AN	3	3	Contact's Area Code
FE44	X	eFiling Contact's Phone Number	AN	7	7	Contact's Voice Telephone Number
FE45	X	eFiling Contact's Extension	AN	4	4	Contact's Extension
FE46	X	eFiling Contact's Fax Area Code	AN	3	3	Contact's Fax Area Code
FE47	X	eFiling Contact's Fax Number	AN	7	7	Contact's Fax Telephone Number
FE48	X	eFiling Contact's Fax Extension	AN	1	4	Contact's Extension
FE49	O	eFiling Contact's Email Address	AN	1	80	Contact's Email Address

FE<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>SDR<tab><tab><tab><tab><tab><tab>AUTHCODE12<tab>PASSWORD12<tab>123456789<tab><tab>T<tab>123456789<tab>123456789<tab>TP<tab>ABC Supplier Company<tab>ABC Supplier Company<tab>ABC Company<tab>48 Washington Street<tab>HQ Building<tab>Any Town<tab>CA<tab>25421<tab>5555<tab>CN<tab>John J. Doe<tab>916<tab>5551212<tab>4444<tab>916<tab>5554488<tab>7777<tab>jjdoe@abc.com<tab>EA<tab>Bob T. Doe<tab>916<tab>5553245<tab>4444<tab>916<tab>5554488<tab>7777<tab>bt DOE@abc.com<cr>

SYNTAX NOTES:

- 01 If FE34 or FE35 is present, then the other is required.
- 02 If FE36 is present, then FE34 and FE35 are required.
- 03 If FE37 or FE38 is present, then the other is required.
- 04 If FE39 is present, then FE37 and FE38 are required.
- 05 If FE43 or FE44 is present, then the other is required.
- 06 If FE45 is present, then FE43 and FE44 are required.
- 07 If FE46 or FE47 is present, then the other is required.
- 08 If FE48 is present, then FE46 and FE48 are required.

FE04 must be the FEIN if the Information Provider has one. Submit a SSN only for sole proprietorships that have not been issued a FEIN.

FE24, FE25, FE27, FE33, FE40, FE42, and FE49 are optional fields. If no data is provided a 'Filler Tab' is required.

Table 35 – Flat File Line Item Record Type

Line Item Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FG01	M	Record Type	AN	2	2	"FG" = Identifies line item record type
FG02	M	Account Number	N	8	9	BOE Account Number
FG03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate Id. May be either '24' for FEIN, or '34' for SSN.
FG04	M	Alternate ID	AN	9	9	FEIN or SSN
FG05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FG06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FG07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FG08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FG09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FG10	M	Line Item Code	AN	6	6	Identifies line on tax form being reported. Refer to the Motor Fuels Flat File Tax Form Descriptors section to identify the codes for the tax form being filed.
FG11	M	Unit of Measure	AN	2	3	"GA" = Gallons "USD" = Dollars
FG12	M	Unit of Measure Qualifier	AN	3	6	Identifies what on tax form is being reported and relates to the line item code. Refer to the Motor Fuels Flat File Tax Form Descriptors section to identify the codes for the tax form being filed.
FG13	M	Amount	N	1	15	The amount reported as identified by the Unit of Measure.
FG<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>SDR<tab>L00001<tab>GA <tab>Billed<tab>100000<cr>						
SYNTAX NOTES:						
01 FG10, FG11, FG12, and FG13 are required for each line of the tax form. Repeat these as often as needed to report every line on the tax form being reported.						
Do not use this segment when reporting TOR or CCR.						
If no data is provided a 'Filler Tab' is required.						

Table 36 – Flat File Summary Schedule Record Type

Summary Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FI01	M	Record Type	AN	2	2	"FI" = Identifies summary schedule record type
FI02	M	Account Number	N	8	9	BOE Account Number
FI03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FI04	M	Alternate ID	AN	9	9	FEIN or SSN
FI05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FI06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FI07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FI08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FI09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FI10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FI11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FI12	M	Fuel Item Indicator	AN	1	1	"I" = Inventory "S" = Summary Item
FI13	S	Billed Amount	N	1	15	Enter the billed amount. Enter 'Filler Tab' if Fuel Item Indicator = "I"
FI14	M	Unit of Measure	AN	2	2	"GA" = Gallons
FI15	S	Inventory Amount	N	1	15	Enter the inventory amount. Enter 'Filler Tab' if Fuel Item Indicator = "S"
FI16	S	Inventory Date	DT	8	8	Enter the date the inventory was taken (YYYYMMDD). Enter 'Filler Tab' if Fuel Item Indicator = "S".
FI17	M	Filler	AN	9	9	Filler Tab
FI18	S	Terminal Control Number	AN	9	9	Enter the TCN for the facility reporting the inventory. Enter 'Filler Tab' if Fuel Item Indicator = "S".
FI19	M	State	AN	2	2	Enter the state to which the transaction belongs
FI<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>SDR<tab>S03A<tab>167<tab>S<tab>5000<tab>GA<tab><tab><tab><tab><tab>CA<cr>						
SYNTAX NOTES:						
01 In FI13, if FI12 = "I", then enter 'Filler Tab'.						
02 In FI15, if FI12 = "S", then enter 'Filler Tab'.						
03 In FI16, if FI12 = "S", then enter 'Filler Tab'.						
04 In FI18, if FI12 = "S", then enter 'Filler Tab'.						
If no data is provided a 'Filler Tab' is required.						

Table 37 – Flat File Schedule Record Type for the Petroleum Carrier Report (CCR)

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Account Number	N	8	9	BOE Account Number
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FS04	M	Alternate ID	AN	9	9	FEIN or SSN
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FS12	N	Position Holder Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS13	N	Position Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS14	N	Receiving Party Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS15	N	Receiving Party Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS16	M	Consignor Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS17	M	Consignor Holder Tax ID	AN	8	9	Consignor's FEIN or SSN or BOE Account Number
FS18	N	Carrier Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS19	N	Carrier Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS20	M	Mode	AN	1	3	The transportation mode code
FS21	S	Origin State/Country	AN	2	2	Enter the two character abbreviation for the origin state or country
FS22	S	Origin Terminal Control Number	AN	9	9	Enter the TCN for the originating terminal
FS23	S	Destination State/Country	AN	2	2	Enter the two character abbreviation for the destination state or country
FS24	S	Destination Terminal Control Number	AN	9	9	Enter the TCN for the destination terminal
FS25	N	Seller Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS26	N	Seller Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS27	N	Buyer Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS28	N	Buyer Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)
FS30	M	Document Number	AN	1	15	Document Number
FS31	M	Net Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS32	M	Net Quantity	N	1	15	Net Quantity
FS33	N	Gross Quantity Unit of Measure	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS34	N	Gross Quantity	N	1	15	Not required for this report. A 'Filler Tab' is required.
FS35	N	Billed Quantity Unit of Measure	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS36	N	Billed Quantity	N	1	15	Not required for this report. A 'Filler Tab' is required.
FS37	M	Interchange Control Number – Unique Number For This Filing	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings

FS38	N	Seller's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS39	N	Position Holder's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS40	N	Receiving Party Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS41	M	Consignor's Name	AN	1	35	Consignor's Name
FS42	N	Carrier's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS43	N	Buyer's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
<p>FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>CCR<tab>5<tab>167<tab>24<tab>123456789<tab><tab><tab>24<tab>998877665<tab>24<tab>112233445<tab>J<tab><tab>CA555TCN1<tab><tab><tab><tab><tab>20021215<tab>JCL25498X<tab>GA<tab>5000<tab><tab><tab><tab><tab>123456789<tab>ABC Supplier Company<tab><tab><tab>XYZ Consignors<tab><tab><cr></p>						
SYNTAX NOTES:						
01	Use FS21 if the origin is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS22 to report the TCN.					
02	Use FS22 if the origin is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS21 to report the origin state.					
03	Use FS23 if the destination is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS24 to report the TCN.					
04	Use FS24 if the destination is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS23 to report the destination state.					
05	No data is required for fields FS12, FS13, FS18, FS19, FS25, FS26, FS27, FS28, FS33, FS34, FS35, FS36, FS38, FS39, FS40, FS42, and FS43. A 'Filler Tab' is required.					
If no data is provided a 'Filler Tab' is required.						

Table 38 – Flat File Schedule Record Type for the Train Operator’s Petroleum Carrier Report (CCR)

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Account Number	N	8	9	BOE Account Number
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FS04	M	Alternate ID	AN	9	9	FEIN or SSN
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FS12	N	Position Holder Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS13	N	Position Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS14	N	Receiving Party Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS15	N	Receiving Party Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS16	M	Consignor Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS17	M	Consignor Holder Tax ID	AN	8	9	Consignor's FEIN or SSN or BOE Account Number
FS18	N	Carrier Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS19	N	Carrier Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS20	M	Mode	AN	1	3	The transportation mode code
FS21	S	Origin State/Country	AN	2	2	Enter the two character abbreviation for the origin state or country
FS22	S	Origin Terminal Control Number	AN	2	9	Enter the TCN for the originating terminal or the name of the origin city if the TCN does not exist or is unknown
FS23	S	Destination State/Country	AN	2	2	Enter the two character abbreviation for the destination state or country
FS24	S	Destination Terminal Control Number	AN	2	9	Enter the TCN for the destination terminal or the name of the destination city if the TCN does not exist or is unknown
FS25	N	Seller Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS26	N	Seller Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS27	N	Buyer Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS28	N	Buyer Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)
FS30	M	Document Number	AN	1	15	Document Number
FS31	M	Net Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS32	M	Net Quantity	N	1	15	Net Quantity
FS33	N	Gross Quantity Unit of Measure	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS34	N	Gross Quantity	N	1	15	Not required for this report. A 'Filler Tab' is required.
FS35	N	Billed Quantity Unit of Measure	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS36	N	Billed Quantity	N	1	15	Not required for this report. A 'Filler Tab' is required.
FS37	M	Interchange Control Number – Unique Number For This Filing	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings

FS38	N	Seller's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS39	N	Position Holder's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS40	N	Receiving Party Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS41	M	Consignor's Name	AN	1	35	Consignor's Name
FS42	N	Carrier's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS43	N	Buyer's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.

FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>CCR<tab>5<tab>167<tab>24<tab>123456789<tab><tab><tab>24<tab>998877665<tab>24<tab>112233445<tab>J<tab><tab>CA555TCN1<tab><tab><tab><tab><tab>20021215<tab>JCL25498X<tab>GA<tab>5000<tab><tab><tab><tab><tab>123456789<tab>ABC Supplier Company<tab><tab><tab>XYZ Consignors<tab><tab><cr>

SYNTAX NOTES:

- 01** Use FS21 if the origin is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS22 to report the TCN.
- 02** Use FS22 if the origin is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS21 to report the origin state.
- 03** Use FS23 if the destination is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS24 to report the TCN.
- 04** Use FS24 if the destination is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS23 to report the destination state.
- 05** No data is required for fields FS12, FS13, FS18, FS19, FS25, FS26, FS27, FS28, FS33, FS34, FS35, FS36, FS38, FS39, FS40, FS42, and FS43. A 'Filler Tab' is required.

If no data is provided a 'Filler Tab' is required.

Table 39 – Flat File Schedule Record Type for the Terminal Operator Report (TOR)

Schedule Record Type							(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description	
				Min.	Max.		
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type	
FS02	M	Account Number	N	8	9	BOE Account Number	
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.	
FS04	M	Alternate ID	AN	9	9	FEIN or SSN	
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.	
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.	
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.	
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.	
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.	
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported	
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported	
FS12	S	Position Holder Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number	
FS13	S	Position Holder Tax ID	AN	8	9	Position Holder's FEIN or SSN or BOE Account Number	
FS14	S	Receiving Party Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number	
FS15	S	Receiving Party Tax ID	AN	8	9	Receiving Party's FEIN or SSN or BOE Account Number	
FS16	N	Consignor Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.	
FS17	N	Consignor Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.	
FS18	M	Carrier Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number	
FS19	M	Carrier Tax ID	AN	8	9	Carrier's FEIN or SSN or BOE Account Number	
FS20	M	Mode	AN	1	3	The transportation mode code	
FS21	N	Origin State/Country	AN	2	2	Not required for this report. A 'Filler Tab' is required.	
FS22	N	Origin Terminal Control Number	AN	9	9	Not required for this report. A 'Filler Tab' is required.	
FS23	S	Destination State/Country	AN	2	2	Enter the two character abbreviation for the destination state or country	
FS24	S	Destination Terminal Control Number	AN	9	9	Enter the TCN for the destination terminal	
FS25	N	Seller Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.	
FS26	N	Seller Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.	
FS27	N	Buyer Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.	
FS28	N	Buyer Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.	
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)	
FS30	M	Document Number	AN	1	15	Document Number	
FS31	M	Net Quantity Unit of Measure	AN	2	2	"GA" = Gallons	
FS32	M	Net Quantity	N	1	15	Net Quantity	
FS33	S	Gross Quantity Unit of Measure	AN	2	2	"GA" = Gallons	
FS34	S	Gross Quantity	N	1	15	Gross Quantity	
FS35	N	Billed Quantity Unit of Measure	AN	2	2	Not required for this report. A 'Filler Tab' is required.	
FS36	N	Billed Quantity	N	1	15	Not required for this report. A 'Filler Tab' is required.	
FS37	M	Interchange Control	AN	4	9	Filer defined unique control number for this filing. This control number should never be	

		Number – Unique Number For This Filing				reused for any future filings
FS38	N	Seller's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS39	S	Position Holder's Name	AN	1	35	Position Holder's Name
FS40	S	Receiving Party Name	AN	1	35	Receiving Party's Name
FS41	N	Consignor's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS42	M	Carrier's Name	AN	1	35	Carrier's Name
FS43	N	Buyer's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>TOR<tab>5<tab>167<tab>24<tab>123456789<tab>24<tab>555666777<tab><tab><tab>24<tab>112233445<tab>J<tab><tab><tab>CA<tab><tab><tab><tab><tab>20021215<tab>JCL25498X<tab>GA<tab>5000<tab>GA<tab>5020<tab><tab><tab>123456789<tab><tab>ABC Supplier Company<tab>D Receiver<tab><tab>XXX Fuel Carrier<tab><cr>						
SYNTAX NOTES:						
01	FS12, FS13 and FS39 are only required for Terminal Disbursement (15B) schedules. Enter 'Filler Tabs' if Terminal Receipts (15A) schedules.					
02	FS14, FS15, and FS40 are only required when reporting two-party exchange transactions on a Terminal Disbursement (15B) schedule. Enter 'Filler Tabs' if not reporting a two-party exchange or reporting a Terminal Receipt (15A).					
03	FS23 is only required for Terminal Disbursement (15B) schedules. Use FS23 if the destination is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS24 to report the TCN.					
04	FS24 is only required for Terminal Disbursement (15B) schedules. Use FS24 if the destination is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS23 to report the destination state.					
05	FS33 and FS34 are only required for Terminal Disbursement (15B) schedules.					
06	No data is required for fields FS14, FS15, FS16, FS17, FS21, FS22, FS25, FS26, FS27, FS28, FS35, FS36, FS38, FS41, and FS43. A 'Filler Tab' is required.					
If no data is provided a 'Filler Tab' is required.						

Table 40 – Flat File Schedule Record Type for the Supplier of Diesel Fuel Tax Return or Supplier of Motor Vehicle Fuel Tax Return (SDR)

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Account Number	N	8	9	BOE Account Number
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FS04	M	Alternate ID	AN	9	9	FEIN or SSN
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FS12	N	Position Holder Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS13	N	Position Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS14	N	Receiving Party Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS15	N	Receiving Party Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS16	N	Consignor Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS17	N	Consignor Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS18	S	Carrier Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS19	S	Carrier Tax ID	AN	8	9	Carrier's FEIN or SSN or BOE Account Number
FS20	M	Mode	AN	1	3	The transportation mode code
FS21	S	Origin State/Country	AN	2	2	Enter the two character abbreviation for the origin state or country
FS22	S	Origin Terminal Control Number	AN	9	9	Enter the TCN for the originating terminal
FS23	S	Destination State/Country	AN	2	2	Enter the two character abbreviation for the destination state or country
FS24	S	Destination Terminal Control Number	AN	9	9	Enter the TCN for the destination terminal
FS25	S	Seller Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS26	S	Seller Tax ID	AN	8	9	Seller's FEIN or SSN or BOE Account Number
FS27	S	Buyer Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS28	S	Buyer Tax ID	AN	8	9	Buyer's FEIN or SSN or BOE Account Number
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)
FS30	M	Document Number	AN	1	15	Document Number
FS31	M	Net Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS32	M	Net Quantity	N	1	15	Net Quantity
FS33	X	Gross Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS34	X	Gross Quantity	N	1	15	Gross Quantity
FS35	X	Billed Quantity Unit of Measure	AN	2	2	"GA" = Gallons

FS36	X	Billed Quantity	N	1	15	Billed Quantity
FS37	M	Interchange Control Number – Unique Number For This Filing	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings
FS38	S	Seller's Name	AN	1	35	Seller's Name
FS39	N	Position Holder's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS40	N	Receiving Party Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS41	N	Consignor's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS42	M	Carrier's Name	AN	1	35	Carrier's Name
FS43	S	Buyer's Name	AN	1	35	Buyer's Name

FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>SDR<tab>5<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>112233445<tab>J<tab>CA<tab>CA555TCN1<tab>CA<tab><tab><tab><tab>34<tab>885522559<tab>20021215<tab>JCL25498X<tab>GA<tab>5000<tab>GA<tab>5020<tab>GA<tab>5000<tab>123456789<tab><tab><tab><tab><tab>XXX Fuel Carrier<tab>AAA Gas Station<cr>

SYNTAX NOTES:

- 01 Use FS21 if the origin is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS22 to report the TCN.
- 02 Use FS22 if the origin is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS21 to report the origin state.
- 03 Use FS23 if the destination is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS24 to report the TCN.
- 04 Use FS24 if the destination is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS23 to report the destination state.
- 05 FS25, FS26 and FS38 are only required for Receipt Schedules. Use 'Filler Tabs' if Disbursement Schedules.
- 06 FS27, FS28 and FS43 are only required for Disbursement Schedules. Use 'Filler Tabs' if Receipt Schedules.
- 07 FS28 must only contain a BOE Account Number if FS10 contains "13D" (Fuel Sold for use on Farms). A FEIN or SSN will be unacceptable.
- 08 If FS33 is present, then FS34 is required and vice versa.
- 09 If FS35 is present, then FS36 is required and vice versa.
- 10 FS18, FS19, FS21, FS22, FS23, FS24 and FS42 are not required if fuel is sold through a cardlock or any retail locations. 'Filler Tabs' are required in that case.
- 11 No data is required for fields FS12, FS13, FS14, FS15, FS16, FS17, FS39, FS40, and FS41.

If no data is provided a 'Filler Tab' is required.

Table 41 – Flat File Schedule Record Type for the Aircraft Jet Fuel Dealer Tax Return (DLR)

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Account Number	N	8	9	BOE Account Number
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FS04	M	Alternate ID	AN	9	9	FEIN or SSN
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FS12	N	Position Holder Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS13	N	Position Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS14	N	Receiving Party Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS15	N	Receiving Party Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS16	N	Consignor Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS17	N	Consignor Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS18	S	Carrier Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS19	S	Carrier Tax ID	AN	8	9	Carrier's FEIN or SSN or BOE Account Number
FS20	M	Mode	AN	1	3	The transportation mode code
FS21	S	Origin State/Country	AN	2	2	Enter the two character abbreviation for the origin state or country
FS22	S	Origin Terminal Control Number	AN	9	9	Enter the TCN for the originating terminal
FS23	S	Destination State/Country	AN	2	2	Enter the two character abbreviation for the destination state or country
FS24	S	Destination TCN or APC	AN	3	9	Enter the Terminal Control Number or Airport Code for the destination
FS25	S	Seller Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS26	S	Seller Tax ID	AN	8	9	Seller's FEIN or SSN or BOE Account Number
FS27	S	Buyer Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS28	S	Buyer Tax ID	AN	8	9	Buyer's FEIN or SSN or BOE Account Number
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)
FS30	M	Document Number	AN	1	15	Document Number
FS31	M	Net Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS32	M	Net Quantity	N	1	15	Net Quantity
FS33	X	Gross Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS34	X	Gross Quantity	N	1	15	Gross Quantity
FS35	X	Billed Quantity Unit of Measure	AN	2	2	"GA" = Gallons

FS36	X	Billed Quantity	N	1	15	Billed Quantity
FS37	M	Interchange Control Number – Unique Number For This Filing	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings
FS38	S	Seller's Name	AN	1	35	Seller's Name
FS39	N	Position Holder's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS40	N	Receiving Party Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS41	N	Consignor's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS42	M	Carrier's Name	AN	1	35	Carrier's Name
FS43	S	Buyer's Name	AN	1	35	Buyer's Name

FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>SDR<tab>5<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>112233445<tab>J<tab>CA<tab>CA555TCN1<tab>CA<tab><tab><tab><tab><tab>34<tab>885522559<tab>20021215<tab>JCL25498X<tab>GA<tab>5000<tab>GA<tab>5020<tab>GA<tab>5000<tab>123456789<tab><tab><tab><tab><tab><tab>XXX Fuel Carrier<tab>AAA Gas Station<cr>

SYNTAX NOTES:

- 01 Use FS21 if the origin is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS22 to report the TCN.
- 02 Use FS22 if the origin is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS21 to report the origin state.
- 03 Use FS23 if the destination is not a terminal with a TCN or an airport. Otherwise, use a 'Filler Tab' and Use FS24 to report the TCN or airport.
- 04 Use FS24 if the destination is a terminal with a TCN or an airport. Otherwise, use a 'Filler Tab' and Use FS23 to report the destination state.
- 05 FS25, FS26 and FS38 are only required for Receipt Schedules. Use 'Filler Tabs' if Disbursement Schedules.
- 12 FS27, FS28 and FS43 are only required for Disbursement Schedules. Use 'Filler Tabs' if Receipt Schedules.
- 13 FS28 must only contain a BOE Account Number if FS10 contains "13D" (Fuel Sold for use on Farms). A FEIN or SSN will be unacceptable.
- 14 If FS33 is present, then FS34 is required and vice versa.
- 15 If FS35 is present, then FS36 is required and vice versa.
- 16 No data is required for fields FS12, FS13, FS14, FS15, FS16, FS17, FS39, FS40, and FS41.

If no data is provided a 'Filler Tab' is required.

Table 42 – Flat File Schedule Record Type for the Exempt Bus Operator Diesel Fuel Tax Return (DBR)

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Account Number	N	8	9	BOE Account Number
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FS04	M	Alternate ID	AN	9	9	FEIN or SSN
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FS12	N	Position Holder Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS13	N	Position Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS14	N	Receiving Party Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS15	N	Receiving Party Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS16	N	Consignor Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS17	N	Consignor Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS18	N	Carrier Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS19	N	Carrier Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS20	N	Mode	AN	1	3	Not required for this report. A 'Filler Tab' is required.
FS21	N	Origin State/Country	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS22	N	Origin Terminal Control Number	AN	9	9	Not required for this report. A 'Filler Tab' is required.
FS23	N	Destination State/Country	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS24	N	Destination Terminal Control Number	AN	9	9	Not required for this report. A 'Filler Tab' is required.
FS25	M	Seller Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS26	M	Seller Tax ID	AN	8	9	Seller's FEIN or SSN or BOE Account Number
FS27	N	Buyer Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS28	N	Buyer Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)
FS30	M	Document Number	AN	1	15	Document Number
FS31	N	Net Quantity Unit of Measure	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS32	N	Net Quantity	N	1	15	Not required for this report. A 'Filler Tab' is required.
FS33	N	Gross Quantity Unit of Measure	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS34	N	Gross Quantity	N	1	15	Not required for this report. A 'Filler Tab' is required.
FS35	M	Billed Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS36	M	Billed Quantity	N	1	15	Billed Quantity
FS37	M	Interchange Control Number – Unique Number For This Filing	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings

FS38	M	Seller's Name	AN	1	35	Seller's Name
FS39	N	Position Holder's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS40	N	Receiving Party Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS41	N	Consignor's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS42	N	Carrier's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS43	N	Buyer's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>DBR<tab>5<tab>167<tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab>24<tab>123456789<tab><tab><tab>20021215<tab>JCL25498X<tab><tab><tab><tab><tab>GA<tab>5000<tab>123456789<tab>ABC Supplier Company<tab><tab><tab><tab><tab><cr>						
SYNTAX NOTES: 01 No data is required for fields FS12, FS13, FS14, FS15, FS16, FS17, FS18, FS19, FS20, FS21, FS22, FS23, FS24, FS27, FS28, FS31, FS32, FS33, FS34, FS39, FS40, FS41, FS42, and FS43. A 'Filler Tab' is required.						
If no data is provided a 'Filler Tab' is required.						

Table 43 – Flat File Schedule Record Type for the Diesel Fuel Ultimate Vendor Report/Claim For Refund (DVM)

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Account Number	N	8	9	BOE Account Number
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FS04	M	Alternate ID	AN	9	9	FEIN or SSN
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FS12	N	Position Holder Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS13	N	Position Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS14	N	Receiving Party Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS15	N	Receiving Party Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS16	N	Consignor Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS17	N	Consignor Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS18	S	Carrier Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS19	S	Carrier Tax ID	AN	8	9	Carrier's FEIN or SSN or BOE Account Number
FS20	M	Mode	AN	1	3	The transportation mode code
FS21	S	Origin State/Country	AN	2	2	Enter the two character abbreviation for the origin state or country
FS22	S	Origin Terminal Control Number	AN	9	9	Enter the TCN for the originating terminal
FS23	S	Destination State/Country	AN	2	2	Enter the two character abbreviation for the destination state or country
FS24	S	Destination Terminal Control Number	AN	9	9	Enter the TCN for the destination terminal
FS25	S	Seller Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS26	S	Seller Tax ID	AN	8	9	Seller's FEIN or SSN or BOE Account Number
FS27	S	Buyer Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS28	S	Buyer Tax ID	AN	8	9	Buyer's FEIN or SSN or BOE Account Number
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)
FS30	M	Document Number	AN	1	15	Document Number
FS31	X	Net Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS32	X	Net Quantity	N	1	15	Net Quantity
FS33	X	Gross Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS34	X	Gross Quantity	N	1	15	Gross Quantity
FS35	M	Billed Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS36	M	Billed Quantity	N	1	15	Billed Quantity
FS37	M	Interchange Control	AN	4	9	Filer defined unique control number for this filing. This control number should never be

		Number – Unique Number For This Filing				reused for any future filings
FS38	S	Seller's Name	AN	1	35	Seller's Name
FS39	N	Position Holder's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS40	N	Receiving Party Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS41	N	Consignor's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS42	S	Carrier's Name	AN	1	35	Carrier's Name
FS43	S	Buyer's Name	AN	1	35	Buyer's Name

FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>DVM<tab>5<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>112233445<tab>J<tab>CA<tab>CA555TCN1<tab>CA<tab><tab>24<tab>123456789<tab>34<tab>885522559<tab>20021215<tab>JCL25498X<tab>GA<tab>5000<tab>GA<tab>5020<tab>GA<tab>5000<tab>123456789<tab>ABC Supplier Company<tab><tab><tab><tab>XXX Fuel Carrier<tab>AAA Gas Station<cr>

SYNTAX NOTES:

- 01 Use FS21 if the origin is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS22 to report the TCN.
- 02 Use FS22 if the origin is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS21 to report the origin state.
- 03 Use FS23 if the destination is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS24 to report the TCN.
- 04 Use FS24 if the destination is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS23 to report the destination state.
- 05 FS25, FS26 and FS 38 are only required for Receipt Schedules. Use 'Filler Tabs' if Disbursement Schedules.
- 06 FS27, FS28 and FS43 are only required for Disbursement Schedules. Use 'Filler Tabs' if Receipt Schedules.
- 07 FS27 must only contain a BOE Account Number if FS10 contains "13D" (Fuel Sold for use on Farms). A FEIN or SSN will be unacceptable.
- 08 If FS31 is present, then FS32 is required and vice versa.
- 09 If FS33 is present, then FS34 is required and vice versa.
- 10 FS18, FS19, FS21, FS22, FS23, FS24, and FS42 are not required if fuel is sold through a cardlock or any retail locations. 'Filler Tabs' are required in that case.
- 11 No data is required for fields FS12, FS13, FS14, FS15, FS16, FS17, FS37, FS39, FS40, and FS41.

If no data is provided a 'Filler Tab' is required.

Table 44 – Flat File Schedule Record Type for the Diesel Fuel Tax Claim For Refund – Sales To Ultimate Purchasers (DVW)

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Account Number	N	8	9	BOE Account Number
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FS04	M	Alternate ID	AN	9	9	FEIN or SSN
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FS12	N	Position Holder Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS13	N	Position Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS14	N	Receiving Party Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS15	N	Receiving Party Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS16	N	Consignor Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS17	N	Consignor Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS18	S	Carrier Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS19	S	Carrier Tax ID	AN	8	9	Carrier's FEIN or SSN or BOE Account Number
FS20	M	Mode	AN	1	3	The transportation mode code
FS21	S	Origin State/Country	AN	2	2	Enter the two character abbreviation for the origin state or country
FS22	S	Origin Terminal Control Number	AN	9	9	Enter the TCN for the originating terminal
FS23	S	Destination State/Country	AN	2	2	Enter the two character abbreviation for the destination state or country
FS24	S	Destination Terminal Control Number	AN	9	9	Enter the TCN for the destination terminal
FS25	N	Seller Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS26	N	Seller Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS27	M	Buyer Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS28	M	Buyer Tax ID	AN	8	9	Buyer's FEIN or SSN or BOE Account Number
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)
FS30	M	Document Number	AN	1	15	Document Number
FS31	X	Net Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS32	X	Net Quantity	N	1	15	Net Quantity
FS33	X	Gross Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS34	X	Gross Quantity	N	1	15	Gross Quantity
FS35	M	Billed Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS36	M	Billed Quantity	N	1	15	Billed Quantity
FS37	M	Interchange Control	AN	4	9	Filer defined unique control number for this filing. This control number should never be

		Number – Unique Number For This Filing				reused for any future filings
FS38	N	Seller's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS39	N	Position Holder's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS40	N	Receiving Party Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS41	N	Consignor's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS42	S	Carrier's Name	AN	1	35	Carrier's Name
FS43	M	Buyer's Name	AN	1	35	Buyer's Name
FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>DVW<tab>5<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>112233445<tab>J<tab>CA<tab>CA555TCN1<tab>CA<tab><tab>24<tab>123456789<tab>34<tab>885522559<tab>20021215<tab>JCL25498X<tab>GA<tab>5000<tab>GA<tab>5020<tab>GA<tab>5000<tab>123456789<tab>ABC Supplier Company<tab><tab><tab><tab>XXX Fuel Carrier<tab>AAA Gas Station 						
SYNTAX NOTES:						
01	Use FS21 if the origin is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS22 to report the TCN.					
02	Use FS22 if the origin is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS21 to report the origin state.					
03	Use FS23 if the destination is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS24 to report the TCN.					
04	Use FS24 if the destination is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS23 to report the destination state.					
05	FS28 must only contain a BOE Account Number if FS10 contains "13D" (Fuel Sold for use on Farms). A FEIN or SSN will be unacceptable.					
06	If FS31 is present, then FS32 is required and vice versa.					
07	If FS33 is present, then FS34 is required and vice versa.					
08	FS18, FS19, FS21, FS22, FS23, FS24, and FS42 are not required if fuel is sold through a cardlock or any retail locations. 'Filler Tabs' are required in that case.					
09	No data is required for fields FS12, FS13, FS14, FS15, FS16, FS17, FS25, FS26, FS39, FS40, and FS41.					
If no data is provided a 'Filler Tab' is required.						

Table 45 – Flat File Schedule Record Type for the Claim For Refund On Nontaxable Sales and Exports of Diesel Fuel (DZC)

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Account Number	N	8	9	BOE Account Number
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FS04	M	Alternate ID	AN	9	9	FEIN or SSN
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FS12	N	Position Holder Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS13	N	Position Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS14	N	Receiving Party Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS15	N	Receiving Party Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS16	N	Consignor Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS17	N	Consignor Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS18	S	Carrier Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS19	S	Carrier Tax ID	AN	8	9	Carrier's FEIN or SSN or BOE Account Number
FS20	M	Mode	AN	1	3	The transportation mode code
FS21	S	Origin State/Country	AN	2	2	Enter the two character abbreviation for the origin state or country
FS22	S	Origin Terminal Control Number	AN	9	9	Enter the TCN for the originating terminal
FS23	S	Destination State/Country	AN	2	2	Enter the two character abbreviation for the destination state or country
FS24	S	Destination Terminal Control Number	AN	9	9	Enter the TCN for the destination terminal
FS25	S	Seller Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS26	S	Seller Tax ID	AN	8	9	Seller's FEIN or SSN or BOE Account Number
FS27	S	Buyer Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS28	S	Buyer Tax ID	AN	8	9	Buyer's FEIN or SSN or BOE Account Number
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)
FS30	M	Document Number	AN	1	15	Document Number
FS31	X	Net Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS32	X	Net Quantity	N	1	15	Net Quantity
FS33	X	Gross Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS34	X	Gross Quantity	N	1	15	Gross Quantity
FS35	M	Billed Quantity Unit of Measure	AN	2	2	"GA" = Gallons

FS36	M	Billed Quantity	N	1	15	Billed Quantity
FS37	M	Interchange Control Number – Unique Number For This Filing	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings
FS38	S	Seller's Name	AN	1	35	Seller's Name
FS39	N	Position Holder's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS40	N	Receiving Party Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS41	N	Consignor's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS42	S	Carrier's Name	AN	1	35	Carrier's Name
FS43	S	Buyer's Name	AN	1	35	Buyer's Name

FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>DZC<tab>5<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>112233445<tab>J<tab>CA<tab>CA555TCN1<tab>CA<tab><tab>24<tab>123456789<tab>34<tab>885522559<tab>20021215<tab>JCL25498X<tab>GA<tab>5000<tab>GA<tab>5020<tab>GA<tab>5000<tab>123456789<tab>ABC Supplier Company<tab><tab><tab><tab>XXX Fuel Carrier<tab>AAA Gas Station

SYNTAX NOTES:

- 01** Use FS21 if the origin is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS22 to report the TCN.
- 02** Use FS22 if the origin is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS21 to report the origin state.
- 03** Use FS23 if the destination is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS24 to report the TCN.
- 04** Use FS24 if the destination is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS23 to report the destination state.
- 05** FS25, FS26 and FS38 are only required for Receipt Schedules. Use 'Filler Tabs' if Disbursement Schedules.
- 06** FS27, FS28 and FS43 are only required for Disbursement Schedules. Use 'Filler Tabs' if Receipt Schedules.
- 07** If FS31 is present, then FS32 is required and vice versa.
- 08** If FS33 is present, then FS34 is required and vice versa.
- 09** FS18, FS19, FS21, FS22, FS23, FS24, and FS42 are not required if fuel is sold through a cardlock or any retail locations. 'Filler Tabs' are required in that case.
- 10** No data is required for fields FS12, FS13, FS14, FS15, FS16, FS17, FS39, FS40, and FS41.

If no data is provided a 'Filler Tab' is required.

Table 46 – Flat File Schedule Record Type for the Diesel Fuel Claim For Refund on Nontaxable Uses (DUC)

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Account Number	N	8	9	BOE Account Number
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FS04	M	Alternate ID	AN	9	9	FEIN or SSN
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FS12	N	Position Holder Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS13	N	Position Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS14	N	Receiving Party Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS15	N	Receiving Party Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS16	N	Consignor Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS17	N	Consignor Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS18	N	Carrier Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS19	N	Carrier Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS20	N	Mode	AN	1	3	Not required for this report. A 'Filler Tab' is required.
FS21	N	Origin State/Country	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS22	N	Origin Terminal Control Number	AN	9	9	Not required for this report. A 'Filler Tab' is required.
FS23	N	Destination State/Country	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS24	N	Destination Terminal Control Number	AN	9	9	Not required for this report. A 'Filler Tab' is required.
FS25	M	Seller Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS26	M	Seller Tax ID	AN	8	9	Seller's FEIN or SSN or BOE Account Number
FS27	N	Buyer Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS28	N	Buyer Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)
FS30	M	Document Number	AN	1	15	Document Number
FS31	N	Net Quantity Unit of Measure	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS32	N	Net Quantity	N	1	15	Not required for this report. A 'Filler Tab' is required.
FS33	N	Gross Quantity Unit of Measure	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS34	N	Gross Quantity	N	1	15	Not required for this report. A 'Filler Tab' is required.
FS35	M	Billed Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS36	M	Billed Quantity	N	1	15	Billed Quantity
FS37	M	Interchange Control Number – Unique Number For This Filing	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings
FS38	M	Seller's Name	AN	1	35	Seller's Name

FS39	N	Position Holder's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS40	N	Receiving Party Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS41	N	Consignor's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS42	N	Carrier's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS43	N	Buyer's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>DUC<tab>5<tab>167<tab> <tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab>24<tab>123456789<tab><tab><tab>20021215 <tab>JCL25498X<tab><tab><tab><tab><tab>GA<tab>5000<tab>123456789<tab>ABC Supplier Company<tab><tab><tab> <tab><tab><cr>						
SYNTAX NOTES: 01 No data is required for fields FS12, FS13, FS14, FS15, FS16, FS17, FS18, FS19, FS20, FS21, FS22, FS23, FS24, FS27, FS28, FS31, FS32, FS33, FS34, FS39, FS41, FS42, and FS43. A 'Filler Tab' is required.						
If no data is provided a 'Filler Tab' is required.						

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