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# Chapter 1. Introduction

## ➤ *General*

Thank you for your interest in the State Board of Equalization's (BOE) Motor Fuels Electronic Filing (E-Filing) Program. This guide contains the required electronic file formats as well as general plain text instructions needed to file motor fuels tax information (tax returns, information reports and certain claims for refund, hereafter collectively referred to as "tax forms") electronically with the BOE. This guide is designed to provide the rules, procedures, and technical requirements for the electronic filing of motor fuels taxes by Information Providers (BOE licensees and registrants), Electronic Return Originators (ERO) (also known as "Transmitters"), and Electronic Filing Software Developers, collectively referred to as Electronic Participants. All areas presented in this guide must be followed for successful participation in the E-Filing Program.

## ➤ *Website Information*

For additional information on the E-Filing Program, please visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov). On the BOE website, you can find the latest developments in tax related news. Some of the topics and information available for download include:

- BOE Electronic Services Information.
- E-Filing Program Examples.
- E-Filing Program Glossary.
- E-Filing Program Handbook and Specifications.
- E-Filing Program Participant Applications.
- Hot Topics.
- News Releases.
- Special Taxpayer Alerts.
- Telephone Numbers and Addresses for Other Services.

You can also obtain tax forms, publications and other information electronically.

## ➤ *Document Updates*

The information contained in this guide is subject to change. If you are an Electronic Participant in the BOE E-Filing Program, the BOE will notify you when updated versions of this guide are available for download from the BOE's website at [www.boe.ca.gov](http://www.boe.ca.gov). Updates may include, but are not limited to:

- Changes to E-Filing Program rules or requirements.
- Changes to motor fuel tax laws and regulations.
- Changes to motor fuel tax rates.
- Changes to motor fuel tax returns or reports.
- New schedules.
- New tax forms added to the E-Filing Program.

➤ ***BOE Contact***

If you have questions regarding the E-Filing Program, please call the Fuel Taxes Division (FTD) between 8:00 a.m. and 5:00 p.m., Pacific Time, Monday through Friday (excluding State holidays), at:

Phone: (916) 322-9669

FAX: (916) 323-9352

You may write to FTD at the following address:

State Board of Equalization  
Fuel Taxes Division MIC: 30  
P.O. Box 942879  
Sacramento, CA 94279-0030

or e-mail FTD at the following address:

[Efile@boe.ca.gov](mailto:Efile@boe.ca.gov)

➤ ***Assistance for Persons with Disabilities***

Assistance for persons with hearing or speech impairments can be obtained by calling our TDD Assistance Center at 800-735-2929, between 8:00 a.m. and 5:00 p.m., Pacific Time, Monday through Friday (excluding State holidays).

## Chapter 2. Introduction to Electronic Filing

### ➤ *General*

E-Filing allows the electronic exchange of returns or reports from one company's computer to another company's computer in machine-readable, standard data formats. The direct, computer-to-computer exchange of information lessens the expense associated with processing paper (printing, assembling, mailing, receiving, etc.) as well as the costs, errors, and time delays associated with data entry. In E-Filing, data is transmitted in a structured format that allows for immediate processing with little or no human intervention.

An E-Filing transmission is made up of one or more data sets. Data Set is the term used to describe the electronic equivalent of a paper document (tax return, information report, etc.). Entities trading E-Filing documents are called *trading partners*.

Prior to the development of electronic filing by the State, innovative companies realized time and money savings in reducing the amount of paper used in business transactions by developing company-specific electronic communications. As a result, companies developed a variety of electronic transactions based on the needs of their customers to replace paper business documents. As more customers became interested in sending and receiving electronic documents, the company's efforts to maintain the multitude of individualized document formats became less of a time and money savings and more of a complicated support problem. To reduce this burden, businesses subscribed to the adoption of national standards for Electronic Data Interchange (EDI), which resolved this situation by enabling all organizations to use standard business document formats in X12, called "transaction sets". X12 formatted EDI files are the foundation of the E-Filing Program. The BOE has also developed a Flat File format and is developing an XML file format for use by participants who do not choose to participate in E-Filing using the EDI file format. For the purpose of this document, X12, Flat File, and XML data will be referred to as a data set.

The data included in the electronic data set conveys the same information as the conventional paper document. Within each data set there are sections that correspond directly to the format of the paper document:

- The **header section** contains information that pertains to the entire document, such as the filing date, company name, company address, filing period, account number, contact information, etc.
- The **return section** contains information describing which return is present in the data set.
- The **summary item section** contains information that cannot be derived from the detail, such as other exempt removals, etc.
- The **transaction detail section** includes the same information found on the paper schedules, such as bill of lading, carrier information, origin and destination information, gallons, etc.

To gain the maximum benefits of a data set, a company's system must have the following two characteristics:

1. The flow of information must be integrated. In other words, the data must flow between automated business management systems using EDI software without being re-keyed.
2. The automated business management systems must be intelligent. These systems must be able to automatically process routine transactions according to those limits defined by the businesses conducting trade (Trading Partners).

### ➤ **EDI Standards:**

The group responsible for developing and maintaining X12 standards is the Accredited Standard Committee X12 (ASC X12) of the American National Standards Institute (ANSI). These standards are utilized to develop the EDI map that the electronic participants will follow to create their data set for the BOE.

Standards are defined as the technical documentation approved by the ANSI Accredited Standard Committee (ASC) X12 that includes:

- Code set – TIA01 Code list (see **Appendix C, Tax Information and Amount Codes**)
- Data elements – TIA01 is the first element of the TIA segment
- Interchange control structure – ISA/GS/GE/IEA
- Segments – TIA, Tax Information and Amount Segment
- Transaction sets – TS813

Standards prescribe the framework for how a specific EDI message is formatted.

ANSI X12 standards, usually referred to as X12, are the most commonly used EDI standards in North America. ANSI is the clearinghouse and coordinator for standards in all areas of trade and commerce.

### ➤ **Flat File Standards:**

The group responsible for developing the Flat File standards is the BOE. These standards apply only to electronic files being submitted by an Electronic Participant in the E-Filing Program.

Flat File standards for the BOE can be found in Chapter 11 “Flat File Formatting”. They include:

- Attribute Conventions – formatting requirements
- Data Elements – field identifiers
- File Structure – FE/FG/FI/FS
- Segments – tax form descriptors

Standards prescribe the framework for how a specific Flat File message is formatted.

The BOE has also developed Microsoft Excel templates for each tax form accepted electronically. These templates contain data that corresponds with one of the example tax forms provided in *Part II – Motor Fuels E-Filing Examples*. Though each template may be used to create flat file documents, they are intended as examples for reference only.

The BOE does not endorse the Microsoft Excel product nor does it accept liability for any problems resulting from submitting an electronic file developed from the template. The BOE’s Microsoft Excel template may be used without a complete understanding of the Flat File format; however, a level of computer skill is required to use the Microsoft Excel template.

### ➤ **XML Standards:**

The BOE is developing XML standards and will publish those standards in a future update.

➤ **Illustration**

Figure 1. below illustrates the information flow from taxpayer to tax authority both in the paper and electronic processing environment. To effectively and efficiently process large volumes of information, both parties to the transaction need to eliminate paper processing by sharing information electronically. Electronically both parties can communicate and resolve errors faster; thereby reducing cost related to overhead. Electronic processing can also reduce the impact of interest and penalty charges due to more efficient and timely processing.

**Information Flow Model**

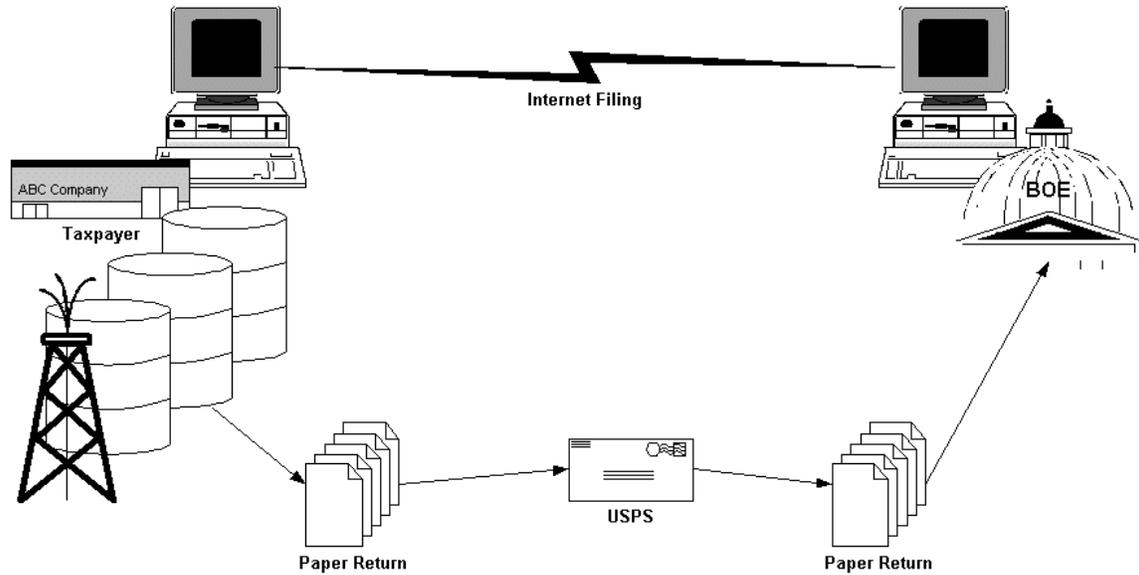


Figure 1. Illustrates the path information flows from Taxpayer/Information Provider to Tax Authority

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## Chapter 3. Motor Fuels Electronic Filing Program

### ➤ *General*

The E-Filing Program allows approved Electronic Participants to file tax forms in the EDI X12 or Flat File formats by a secure Internet connection. The E-Filing Program validates the data submitted, prepares the data to be processed, and acknowledges filings to the Electronic Participants.

### ➤ *Advantages*

The electronic filing of tax information has the following advantages:

- After the initial application and testing, no paper motor fuels tax forms need to be filed and no signature documents need to be completed and mailed.
- Follows Federation of Tax Administrators (FTA) uniform electronic filing standards (EDI X12 v. 4030).
- Similar mapping requirements to IRS ExSTARS electronic filing requirements (EDI X12 v. 4010).
- No postage expenses.
- Faster processing.
- Electronic security ensures confidentiality of data.
- BOE acknowledges receipt of filing.
- Less file storage space required since data may be stored electronically.

### ➤ *Who Can Participate*

Participation in the E-Filing Program is open to Information Providers that file certain motor fuels tax forms. The list of tax forms that can be filed electronically can be found in this chapter under the heading, *Tax Forms Eligible for Electronic Filing*. The Program is also open to EROs, who file on behalf of Information Providers, and Software Developers. Participation by Software Developers is limited to only output testing of their products. Please see Chapter 5, [Application for Electronic Return Originators and Software Developers](#), for details specific to Software Developers and the application process.

### ➤ *Definition of Electronic Return Originator (ERO) or “Transmitter”*

An ERO or “Transmitter” is the person or firm that constructs and electronically files a motor fuels tax form on behalf of an Information Provider. To be an ERO, complete and submit an application as described in Chapter 5 of this guide. The applicant must also pass a qualification review and successfully show the ability to receive and transmit electronic data to the BOE.

### ➤ ***Prohibited Participants in the Motor Fuels Electronic Filing Program***

Persons who are currently under suspension (or who subsequently become suspended) by the BOE from participating in any BOE tax preparation and/or electronic filing program may not participate in the E-Filing Program described in this guide.

### ➤ ***Required Actions for Participation in Electronic Filing***

Electronic Participants in the E-Filing Program must follow the Trading Partner Agreement (TPA) or Electronic Return Originator Application process detailed in Chapter 4 and Chapter 5 of this guide. To be in compliance with this guide, an Electronic Participant, upon request by the BOE, must give the BOE access to all materials supporting the preparation of its electronic filings. Refer to Appendix G, E-Filing Checklist, for a list of the required actions to be approved to file tax forms electronically.

### ➤ ***Tax Forms Eligible for Electronic Filing***

The BOE will accept properly formatted electronic filings for the following:

- Claim for Refund on Nontaxable Sales and Exports of Diesel Fuel (Form BOE-770-DZ).
- Diesel Fuel Claim for Refund on Nontaxable Uses (Form BOE-770-DU).
- Diesel Fuel Tax Claim for Refund – Sales to Ultimate Purchasers (Form BOE-770-DVW).
- Diesel Fuel Ultimate Vendor Report/Claim for Refund (Form BOE-770-DV).
- Exempt Bus Operator Diesel Fuel Tax Return (Form BOE-501-DB).
- Supplier of Diesel Fuel Tax Return (Form BOE-501-DD).
- Supplier of Motor Vehicle Fuel Tax Return (Form BOE-501-PS).
- Terminal Operator Information Report (Form BOE-506-PO).
- Vessel/Pipeline Operator Information Report (Carrier Summary Report) (BOE-506-PC).

### ➤ ***Acceptable Electronic Formats***

The table below identifies tax forms and filing formats the BOE is currently allowing Electronic Participants to file electronically:

	<b>EDI X12</b>			
	<b>v. 4010</b>	<b>v. 4030</b>	<b>Flat File</b>	<b>XML</b>
BOE-501-PS		X	X	
BOE-501-DD		X	X	
BOE-501-DB			X	
BOE-506-PO	X	X	X	
BOE-506-PC	X	X	X	
BOE-770-DU			X	
BOE-770-DV			X	
BOE-770-DVW			X	
BOE-770-DZ			X	

EDI X12 v. 4010 is ANSI ASC X12 Standards Release Version 4010. This format is only allowed for Terminal Operators and Vessel/Pipeline Operators filing information reports with the IRS and participating in E-Filing. Files containing only California data may be submitted using this format as described in Chapter 10.

EDI X12 v. 4030 is ANSI ASC X12 Standards Release Version 4030. Files may be submitted using this format as described in Chapter 9.

Flat File is the text file format standard developed by the BOE. Files may be submitted using this format as described in Chapter 11.

The BOE is developing XML standards and will publish those standards in a future update.

An Electronic Participant choosing to file the Diesel Fuel Tax Claim for Refund – Sales to Ultimate Purchasers (Form BOE-770-DVW) electronically must also file the required Diesel Fuel Ultimate Vendor Report/Claim for Refund (Form BOE-770-DV) electronically.

### ➤ ***Valid Transmission Methods***

The BOE will only accept tax forms in acceptable electronic formats transmitted via the Internet. No magnetic tape filing or data stored on a floppy diskette will be accepted. Electronic Participants interested in utilizing an alternative filing method may contact the BOE to discuss their proposal.

## ➤ **Data To Be Reported**

Data reported to the BOE through the E-Filing Program must be formatted to the specifications of the electronic format type being used. The specifications may be found in the following chapters of this guide.

- EDI X12 v. 4030: Chapter 9
- EDI X12 v. 4010: Chapter 10
- Flat File: Chapter 11
- XML: Currently under development

## ➤ **Software**

All Electronic Participants may develop their own filing solution or purchase off-the-shelf file translation software for preparation of their tax information. Prior to E-Filing, all Electronic Participants must submit a Trading Partner Agreement (TPA), receive approval to participate, and successfully complete certification testing to obtain approval to file electronically. See Chapter 8, [Certification Testing Guidelines](#), for details on certification testing.

BOE is not responsible for software-related problems. All software problems should be directed to the vendor from whom the software was purchased.

## ➤ **Vendor List**

The BOE will maintain a list of vendors who have successfully completed the E-Filing certification testing and who have been accepted as EROs in the E-Filing Program. Accepted vendors will be listed on the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov). Acceptance to participate in the E-Filing Program does not imply endorsement by the BOE, or the State of California, of the software or quality of services provided.

## ➤ **Confidentiality**

Personal information, such as a driver license number, a social security number, or a residence address, is not disclosed to the public. However, some records are subject to disclosure. These include BOE license or registration numbers, business name and address, and license status. Also, for purposes of enforcing the fuel tax laws, personal information may be disclosed to Federal agencies and other state agencies. For more information, please review the *Notice to Individuals Regarding Information Furnished to the BOE* (form BOE-324-A) included in **Appendix H** of this guide.

## ➤ **Security**

The E-Filing Program uses the Internet to receive and transmit motor fuels tax forms. The E-Filing Program incorporates the following technological attributes to ensure data security: User-ID, Password, Data Encryption, Electronic Signature (Authorization and Security Codes), and Acknowledgements. Each Electronic Participant must also use security procedures that are reasonably sufficient to ensure that all transmissions of motor fuels tax forms are authorized. An Electronic Participant must take the necessary precautions to safeguard its technological attributes and notify the BOE at (916) 322-9669 when it has knowledge that its technological attributes have been compromised or a change in its authorized representative has occurred.

**➤ Requirement to Provide FEIN**

Information Providers are required to obtain and report the FEIN (Federal Employer Identification Number) of all persons involved in a reportable fuel transaction. An Information Provider is also required to furnish its FEIN upon request of another Information Provider involved in a reportable fuel transaction. (For example, a Terminal Operator is required to obtain a truck carrier's FEIN when the carrier makes a delivery to the terminal.)

**➤ Century Date Update**

The E-Filing Program uses the Century Date format established by the National Institute of Standards and Technology. All electronically prepared and transmitted motor fuels tax forms submitted must be developed in compliance with this date format and will expand representations of the year from 2-digits to 4-digits. Therefore, the date format must be reflected as follows: CCYYMMDD. For example, June 30, 2001 would be reflected as 20010630.

**➤ Extension of Time for Electronic Filing**

An extension of up to one month can be granted to an Electronic Participant upon written request. If an extension for filing is needed, send the request for extension with an explanation to the BOE, including the company name, BOE account number, FEIN, and filing period. You will still need to submit payments in a timely manner, and upon notification from the BOE, submit a paper facsimile of the face of the motor fuels return. Failure to make timely tax payments may result in interest and penalty charges.

Send your written request for an extension to:

State Board of Equalization  
Fuel Taxes Division MIC: 30  
P.O. Box 942879  
Sacramento, CA 94279-0030

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## Chapter 4. Trading Partner Agreement for Information Providers

### ➤ *General*

Each Information Provider must complete a Trading Partner Agreement (TPA) - BOE 400-TPA and complete the certification testing stages in order to file motor fuels tax forms electronically with the BOE. Applicants must agree to follow all requirements and specifications in this guide. See Chapter 8 of this guide for further information regarding testing procedures.

### ➤ *Purpose of Trading Partner Agreement (TPA)*

The purpose of the TPA is to:

- Identify the Application Sender's Code (for EDI filing formats only).
- Identify the electronic file format (EDI, Flat File, or XML) to be used for each tax form to be filed electronically.
- Identify the Information Provider.
- Identify the motor fuels tax forms to be filed electronically.
- Identify the signatory authority for the electronic filing.
- Outline the terms and standards for electronic filing.

In addition, completion of the TPA is the process used to convey the necessary information to facilitate electronic exchange of information. It will ensure the accuracy of the Information Provider's information by comparing the E-Filing entity data with the information in the BOE databases. Once accepted into the E-Filing Program, participation is required until terminated by the BOE.

### ➤ *Requirements for Completing the Trading Partner Agreement*

The TPA must contain the following information, as applicable:

- An authorized representative of the Information Provider must sign the TPA. If the authorized representative is an agent, other than an employee of the Information Provider, a Power of Attorney granting the agent the authority to sign the TPA must be attached.
- If an ERO will file motor fuels tax forms for an Information Provider, the TPA must contain the ERO's name, mailing address and authorization to disclose tax information to the ERO.
- Terminal Operators must attach a list including name, location, Terminal Control Number (TCN), and BOE account number of each terminal to which the TPA applies.
- The 10-character Security Code (Password) created and submitted by the Information Provider. The Security Code is alpha numeric with no special characters or spaces.
- The electronic file format that will be used to transmit the tax forms.
- The motor fuels tax forms with the corresponding BOE account numbers covered by the agreement.
- The name, DBA, mailing address and FEIN of the Information Provider.
- The name, telephone and fax numbers, and e-mail address of the person to contact regarding:
  - E-Filing Technical Information
  - Fuel Tax Information

### ➤ ***Obtaining a Trading Partner Agreement***

A Trading Partner Agreement may be obtained electronically from the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov), or by contacting the Fuel Taxes Division at (916) 322-9669.

Submit the completed TPA to:

State Board of Equalization  
Fuel Taxes Division MIC: 30  
P.O. Box 942879  
Sacramento, CA 94279-0030

### ➤ ***Trading Partner Agreement Status***

The BOE will respond to the applicant within 10-business days of receipt of the TPA application by providing to the applicant's authorized representative, identified on the applicant's TPA, the following:

- BOE-provided a 10-character Authorization Code – this authorization code, combined with the security code (password) provided in the TPA constitutes the Information Provider's electronic signature on electronically filed motor fuels tax forms.
- Acknowledgement of Receipt form – form provided to the Information Provider to acknowledge receipt of the Authorization Code, the User-ID discussed in the following section, and User password.

If a TPA contains incomplete information or cannot otherwise be processed, the BOE will notify the applicant's authorized representative identified in the TPA.

### ➤ ***User-ID and Password Assignment***

The BOE will assign to the Information Provider User-IDs and Passwords for each representative identified in the TPA. The Passwords are used to log onto the E-Filing Program website for filing motor fuels tax forms. Each representative will be prompted to change its password after logging onto the system the first time. The User-ID and Password will be provided in separate mailings and will not be activated until the Acknowledgement of Receipt form is signed and returned to the BOE. It is the responsibility of the Information Provider to keep the User-ID and Password secure.

**Note:** If the Information Provider's TPA indicates that the Information Provider will use an ERO to file its motor fuels tax forms, the User-ID and Password issued to the Information Provider will be limited to retrieving messages placed into the Information Provider's mailbox. The BOE issues separate User-IDs and Passwords to EROs for filing motor fuels tax forms to, and retrieving acknowledgements and messages from, the BOE E-Filing system.

### ➤ ***Reporting Multiple Terminals/Accounts***

An Information Provider or an ERO may include multiple Terminal Operator Reports in a single electronic transmission provided the Information Provider's TPA includes a list of terminals to be reported. Prior to submitting an E-File that includes a terminal that has not been previously reported, an Electronic Participant must update its TPA by submitting a revised list of terminals with corresponding Terminal Control Numbers and BOE account numbers for each terminal. The BOE will contact the Electronic Participant and confirm that it is ready to accept a file containing the new terminal's report.

➤ ***Right to Suspend Participation***

The BOE may suspend participation in the E-Filing Program for not complying with all the rules and procedures outlined in this guide. Electronic Participants may not withdraw from the E-Filing Program without obtaining prior written approval from the BOE.

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## Chapter 5. Application for Electronic Return Originators and Software Developers

### ➤ *General*

Each prospective ERO or each Software Developer, hereafter referred to collectively as ERO, must complete an *Application for Electronic Return Originator - Form 400-ELF* before submitting motor fuels tax forms electronically to the BOE. Applicants must agree to follow all requirements and specifications in this guide. Applicants must also successfully complete certification testing as outlined in this guide prior to being allowed to fully participate in the electronic filing program. See Chapter 8 of this guide for further information regarding testing procedures.

### ➤ *Where to Obtain an Application*

An *Application for Electronic Return Originator - Form 400-ELF* may be obtained electronically from the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov), or by contacting the Fuel Taxes Division at (916) 322-9669.

Submit the completed application to:

State Board of Equalization  
E-Filing Program Coordinator MIC: 93  
P.O. Box 942879  
Sacramento, CA 94279-0093

Incomplete or unsigned applications will be returned to the applicant.

### ➤ *Notification of Acceptance or Denial*

Notification of acceptance into the E-Filing Program will be mailed to the applicant. If an applicant is denied, the BOE will send a letter explaining the reason(s) for denial.

### ➤ *User-ID and Password Assignment*

The BOE will assign the ERO a User-ID and a Password to log onto the BOE Motor Fuels E-Filing Program for filing motor fuels tax forms information. The ERO will be prompted to change the password after logging onto the system the first time. The User-ID and Password will be provided in separate mailings and will not be activated until the Acknowledgement of Receipt form is signed and returned to the BOE. It is the responsibility of the ERO to keep the User-ID and Password secure.

### ➤ *Business Information Changes*

Once accepted into the E-Filing Program, the ERO must submit a revised application if there is a change to any of the information on the original application, or to the ERO's Internet address.

### ➤ *Acceptance Process*

The ERO applicant must pass both the qualifications review and certification testing in order to begin transmitting production motor fuels tax forms electronically. The BOE will send the applicant a letter of acceptance to participate in the program after it has successfully completed certification testing.

### ➤ ***Qualifications Review***

The BOE will perform qualifications review on all ERO applicants. The purpose of this review is to ensure that all:

- Applying business entities are valid and licensed;
- Personal and business motor fuels tax forms of the applicant are timely filed; and
- Applicant liabilities are paid and current.

If an application is denied, the BOE will send a letter to the applicant explaining the reason(s) for denial.

### ➤ ***System Certification Testing***

System certification testing requires applicants to meet predetermined requirements that validate their ability to transmit data to, and receive data from the BOE. All ERO applicants are required to complete certification testing prior to being allowed to participate in the E-Filing Program. The purpose of system certification testing is to ensure, prior to submitting production files, that:

- The BOE's E-Filing Program specifications are met;
- There are no validation errors in the test files;
- Required fields will post to the BOE's master file;
- The ERO is able to retrieve information from the BOE; and
- The ERO understands and is knowledgeable about the mechanics of E-Filing.

### ➤ ***What must be Tested***

To facilitate testing, the BOE will provide the applicant with test requirements for system certification testing. The requirements cover each of the motor fuels tax forms that are currently eligible for electronic filing as part of the E-Filing Program. The test package will detail the conditions and acceptance procedures. Applicants must demonstrate the ability to successfully handle data for each motor fuels tax form that they will submit on behalf of its clients.

### ➤ ***Other Certification Testing***

Once an ERO has been certified to participate in the E-Filing Program, certification testing with client data is required prior to an ERO's first submission of a client's production data. In some cases, after a program update, certification testing must be performed and passed to ensure continued participation in the E-Filing Program.

### ➤ ***Right to Suspend Participation***

The BOE may suspend participation in the E-Filing Program for not complying with all the rules and procedures outlined in this guide. If an ERO in suspended status attempts to submit motor fuels tax forms electronically, the BOE will reject the transmission.

## Chapter 6. General Rules and Responsibilities of an Electronic Participant

### ➤ *Rules and Responsibilities*

Once an Electronic Participant has passed the certification testing phase of the E-Filing Program, it is placed into production status, which permits the filing of certain motor fuels tax forms electronically with the BOE. Once permission has been granted, an Information Provider must file motor fuels tax forms and make payments electronically to the BOE until further notified. No switching back and forth from electronic filing to paper filing is allowed unless prior permission is granted by the BOE.

Listed below are some general rules and responsibilities Electronic Participants must adhere to after being approved to submit motor fuels tax forms electronically to the BOE:

- Electronic Participants must apply for electronic filing, pass certification testing, be placed into production status, and for those Information Providers who report a tax liability on their motor fuels tax forms sign up for the Electronic Fund Transfer System (EFT payment program) before being allowed to file motor fuels tax forms electronically to the BOE.
- Electronic Participants must ensure that motor fuels tax forms are complete and accurately filed in a timely manner. For more information on this topic see [Timely Filing of a Motor Fuels Tax Form](#) located in Chapter 7.
- Electronic Participants must comply with the technical specifications as detailed throughout this guide.
- Copies of all materials furnished to or by the Information Provider shall be retained for a minimum of four (4) years.
- Information Providers must be able to provide, upon request, a printed copy of any filings made to the BOE. Failure to maintain historical records may result in suspension from participation in the E-Filing Program or revocation of an Information Provider's license(s).
- The Electronic Participant is responsible for ensuring that the Authorization Code, User ID and passwords remain the confidential information of the Information Provider. If the Electronic Participant suspects that the confidentiality of these have been compromised, the Electronic Participant must contact the BOE within 24 hours for instructions on how to proceed.
- If the Information Provider changes its authorized representative or other authorized user, the BOE must be notified of the name and title of the new authorized representative or user within 15 days of the change. In the case of a change in authorized representative, a new Trading Partner Agreement (TPA) is required. The new authorized representative or user must submit an Acknowledgement of Receipt form as specified in Chapter 4, [Trading Partner Agreement for Information Providers](#) of this guide. The BOE will deactivate the current Authorization Code and/or User ID and issue replacements to the new authorized representative or user, as appropriate.
- If the number of terminals that an Information Provider is registered to report on changes, a revised list of terminals, with the corresponding BOE account number for each terminal must be submitted. This type of record keeping will help enable the BOE to open or closeout the appropriate accounts.

- All registration changes that an Information Provider needs to make to BOE account(s) must be submitted in writing to BOE.
- If the initial receipt acknowledgement is not received within 2 business days from the time the Electronic Participant submitted or resubmitted electronic data to the BOE, please contact the BOE. For more information on this topic see [Receipt Acknowledgement](#) located in Chapter 7.
- If the functional acknowledgement is not received within 3 business days from receiving the initial receipt acknowledgement, the Electronic Participant must contact the BOE to determine the status of the filing submission. A filing that cannot be functionally read by the BOE system will not be accepted as timely filed. For more information on this topic see [Functional Acknowledgement](#) located in Chapter 7.
- The Electronic Participant must correct any transmission error that causes an electronic transmission to be rejected within 10 business days from the initial receipt acknowledgement. If the Electronic Participant is unable to submit corrections within this time frame, contact the BOE immediately.
- EROs shall not disclose or use any Information Provider specific information for any purpose other than the preparation and submission of motor fuels tax forms.
- EROs may advertise electronic filing services to Information Providers, but use of “Board of Equalization” or “BOE” within an ERO name is not allowed. Periodic review of an ERO’s website may be conducted to ensure that the advertising is consistent with the position of the BOE. Authorized EROs will be placed in alphabetical order on the BOE website, but the BOE will not advertise for any specific ERO. Please contact the E-Filing Program Coordinator at (916) 322-9669 if you have any questions regarding advertising.

### ➤ ***Reasons for Suspension from the E-Filing Program or Revocation of License(s)***

Any electronic participant who violates any portion of the E-Filing Program requirements or who does not consistently transmit error-free tax forms may be suspended from the E-Filing Program or have its license(s) revoked. Following is a list of reasons that may cause suspension from the E-Filing Program or revocation of an Information Provider’s license. The list is not all-inclusive:

- Conduct that would adversely affect the E-Filing Program.
- Engaging in fraudulent activities.
- Failure to complete certification testing in a timely manner.
- Failure to file timely and accurate motor fuels tax forms.
- Failure to follow all of the rules, procedures, and practices described in this guide.
- Failure to pay tax liabilities by Electronic Fund Transfer (EFT).
- False representations by a Software Developer.
- Misrepresentation on the Trading Partner Agreement or ERO application.
- Unauthorized transmission of data.
- Unethical practices in motor fuels tax form preparation.

## Chapter 7. Filing Guidelines

### ➤ *General*

Once an Information Provider has been approved to file its motor fuels tax forms electronically with the BOE, the Information Provider must continue to file its forms electronically until otherwise instructed by the BOE. Information Providers who have been approved to file tax forms electronically must also make payments to the BOE through the BOE Electronic Funds Transfer (EFT) system. Failure to file tax forms electronically and make payments through the EFT system after being approved may result in revocation of an Information Provider's license. If an Information Provider experiences any electronic transmission problems, it should contact the Fuel Taxes Division immediately at (916) 322-9669 for assistance in resolving the problem. Also, for information on making your payments through the electronic funds transfer system, please refer to the *Special Taxes Department Electronic Funds Transfer (EFT) Program Information Guide*. To receive a copy of the EFT guide, please contact the Fuel Taxes Division at (916) 322-9669.

### ➤ *Timely Filing of a Motor Fuels Tax Form*

For an electronic motor fuels tax form to be submitted timely, it must be transmitted to and received by the BOE on or before the due date, and the electronic tax form must be able to be functionally loaded into the BOE system. Every transmission to the BOE will have an electronic "postmark" attached to it. Once a tax form has been transmitted to the BOE, a receipt will be provided by the BOE. Upon loading into the BOE system, a functional acknowledgement will also be provided.

If an electronic motor fuels tax form is received by the BOE after the due date, interest and/or penalty may be charged. Failure to file a tax form or filing an incomplete tax form may result in charges for interest, penalty and/or license revocation. For help in calculating any additional interest and/or penalty charges, please contact the Fuel Taxes Division at (916) 322-9669.

### ➤ *Composition of the Electronic Motor Fuels Tax Forms*

Motor fuels tax forms transmitted electronically to the BOE will have reporting requirements similar to those for paper forms. This means that the same information included on paper tax returns, information reports and claims for refund is also included in the transmitted electronic data. The use of the Information Provider and ERO assigned Authorization Codes and passwords authenticates the Information Provider's identity and replaces the need for a signature.

Information Providers who are registered with more than one BOE fuel account license or registration number must transmit separate tax forms for each account. Information Providers may combine multiple tax forms in a single electronic transmission, or make a separate transmission for each tax form. Currently, there is no combined filing of tax forms in a single data set.

The BOE will not dictate the format in which an Information Provider or ERO (Electronic Participants) must collect the filing information. Electronic Participants are however, required to follow the filing specifications detailed in Chapters 9 – 11 of this guide, for the valid file formats agreed to in the Electronic Participant's TPA. Electronic Participants will be required to submit correct and complete electronic motor fuels tax forms. EROs will not be required to present a look-alike tax form to Information Providers, but must provide Information Providers with any correspondence that the BOE sends to the ERO on behalf of an Information Provider. An Information Provider who contracts with an ERO is responsible for ensuring that properly formatted data is submitted and that timely information on filing status is provided.

### ➤ ***Acceptable Return and Report Filings for the E-Filing Program***

After being approved to submit production data through the E-Filing Program, the Electronic Participant must transmit the data to the BOE on or before the respective due dates regardless of whether it results in tax due, a refund, or no amount owing. Failure to do so may result in the Information Provider's license being revoked for non-filing. Refer to Chapter 3 for a list of tax forms that the BOE will accept electronically.

All data submitted to or received from the BOE will be transmitted through the Internet. The BOE may limit the maximum allowable electronic file size to protect the integrity of the E-Filing Program.

The BOE is allowing Electronic Participants to submit California Terminal Operator and Vessel/Pipeline Operator reports using the IRS's X12 v. 4010 data format. Refer to Chapter 10 for details on the E-Filing requirements for this file format.

### ➤ ***Single Point of Filing for a Terminal Operator or a Vessel/Pipeline Operator***

The BOE may allow terminal operator and vessel/pipeline operator report data to be received from the IRS ExSTARS system in lieu of submitting reports directly to the BOE. The Electronic Participants will follow the ANSI ASC X12 Electronic Filing of Return Data Transaction Set (TS813), as defined in Version 4 Release 1. The 4010 map is used by the IRS's ExSTARS program to electronically file the Form 720-TO and Form 720-CS. The BOE may, at its discretion, accept an Electronic Participant's electronic filing to the IRS via ExSTARS as a filing to the BOE in lieu of filing directly. This is known as single point of filing. In order for Electronic Participants to participate in single point of filing they must:

1. Refer to the IRS for instructions on creating a EDI X12 version 4010 (hereafter 4010) file. Publication 3536, "Excise Tax EDI Guide" may be obtained from the IRS through the following sources:
  - For an electronic copy, see the IRS Excise on the web at <http://www.irs.gov/excise> or the IRS Digital Daily for all IRS Forms and Publications at <http://www.irs.gov/>.
  - For a paper copy by mail, call the IRS at 1-800-829-3676.
2. Demonstrate the ability to file directly with the BOE by completing the certification testing process.
3. Receive prior written approval from the BOE to participate in single point of filing.
4. Submit files that indicate the BOE is to receive data under the provisions of the IRC §6103(c) consent. No transaction data in the submitted files may have this disclosure authority revoked. The BOE will require any files submitted to the IRS without such consent to be filed directly with the BOE. Submissions of files that do not contain this consent will lead to the revocation of an Electronic Participant's privilege to participate in single point of filing.

All Electronic Participants that intend to use single point of filing must complete certification testing. The requirements are the same as those for all other BOE accepted filing formats. Refer to Chapter 8, "Certification Testing Guidelines" of this manual.

The IRS may change the 4010 map requirements or the Electronic Participant's identification information, such as password or authorization code. In the event that this occurs, the Electronic Participant must file with the BOE using the old 4010 map requirements and/or identification information until notified by the BOE to do otherwise. If the Electronic Participant is participating in single point of filing, it is required to file directly to the BOE until the Electronic Participant receives written notification that it may resume using single point of filing. The Electronic Participant should also notify the BOE of the change by the IRS.

Detailed requirements about submitting tax forms using the 4010 format may be found in Chapter 10, “ANSI ASC X12 Version 4010 Mapping”. All other motor fuels tax forms must be filed directly with the BOE using the valid file formats described in this guide.

### ➤ ***Receipt of Filings by BOE***

Moving from a paper to an E-Filing environment means that certain traditional methods of proving that a motor fuels tax form was mailed and determining what constitutes a timely filing no longer apply. Electronic filing of tax forms will eliminate the use of certified mail and postmark dates.

After an Information Provider has filed a motor fuels tax form electronically with the BOE, the BOE will acknowledge the receipt of the file. See [Filing Acknowledgements](#) in this section for more information.

All information received from the BOE during the submission and processing stages should be kept by the Electronic Participant as proof of filing. It is important to note that rejected files may not be acknowledged by the BOE due to fatal processing errors that render the filing information unreadable.

Following is a listing of possible reasons for not receiving an acknowledgement from the BOE:

- Required information omitted.
- Motor fuels tax form information was not forwarded to the BOE.
- BOE account number submitted is invalid.
- Invalid Authorization Code or password.
- A system failure occurred.

If the Electronic Participant does not receive an acknowledgement from the BOE, the electronic filing will have to be resubmitted. If a receipt acknowledgement is not received from the BOE within 2 business days of transmission, please contact the Fuel Taxes Division at (916) 322-9669..

### ➤ ***Filing Acknowledgements***

The BOE will electronically communicate to the Electronic Participant two acknowledgements for each electronic motor fuels tax form submitted to the BOE. First is the Receipt Acknowledgement, and the second is the Functional Acknowledgement. The Electronic Participant should maintain these acknowledgements for its records. The BOE uses the combination of the Receipt Acknowledgement and Functional Acknowledgement as evidence of timely or late filing. To be timely, the electronic filing must be received by the due date, and the filing must functionally be able to be loaded into the BOE system. Filings that can be loaded into the BOE system will be assigned an effective date of the date received.

### ➤ ***Receipt Acknowledgement***

The Receipt Acknowledgement is immediately provided to the Electronic Participant upon receipt of an electronic file. The Receipt Acknowledgement notifies the Electronic Participant that the file has been received by the BOE and provides a tracking number. The tracking number allows the Electronic Participant to verify the status of the electronic filing. The Receipt Acknowledgement does not notify the Electronic Participant that the file has passed syntax checks or been accepted as a valid filing.

### ➤ ***Functional Acknowledgement***

The [X12 – TS997 Functional Acknowledgement](#) (TS-997), is used to report syntax errors back to the Electronic Participant when violations of the standards are determined. In addition, this acknowledgement notifies the Electronic Participant that its electronic motor fuels tax form was accepted, accepted with errors, or rejected. The TS-997 acknowledgement file is created and provided to the Electronic Participant each time an electronic return or report is submitted. The Electronic Participant should print and keep the Functional Acknowledgement as evidence that the electronic return has been submitted and accepted as a valid filing.

When the BOE approves the Electronic Participant to file electronic motor fuels tax form, the BOE will move the Electronic Participant from testing status to production status. The BOE will then begin placing the TS-997 into the Electronic Participant's mailbox for each electronically transmitted return or report received by the BOE. If the Electronic Participant has not received the TS-997 within 3 business days after the BOE acknowledged receipt of the filing, it should check its mailbox for a text error message or contact the BOE at (916) 322-9669. The Electronic Participant will have to determine what caused the error, correct it and re-send a new file within 10 business days from the date of the receipt acknowledgement. If the motor fuels tax form cannot be corrected and resubmitted within the 10-day period, contact the BOE. Any return or report transmitted after the 10-day period, and which is otherwise late, may be subject to interest and penalty charges.

### ➤ ***Validation Acknowledgement***

A third type of acknowledgement is a validation acknowledgement. The validation acknowledgement is used to provide the Electronic Participant with information concerning data errors. BOE staff will generate all correspondence concerning validation messages manually pending development of system functionality to provide automated validation messages. Depending on the severity and/or frequency of data errors the BOE may ask the Electronic Participant to correct and resubmit its data. The BOE may also require the Electronic Participant to move its filing status from "production" back to "test" until the problem is corrected and the Electronic Participant has demonstrated the ability to submit E-Files without errors.

### ➤ ***Rejected Motor Fuels Tax Form Filings***

If the electronic transmission of the motor fuels tax form is rejected by the BOE, and the BOE has received sufficient information to identify the sender, a message will be created for the Electronic Participant explaining the reason(s) for the rejection. If this message is received by an ERO, the message must be forwarded by the ERO to its client. The Electronic Participant must correct any transmission error that causes an electronic transmission to be rejected within 10 business days from the initial receipt acknowledgement. If the Electronic Participant is unable to submit corrections within this time frame, contact the BOE immediately. Any tax form rejected by the BOE will be considered not filed and, if applicable, interest and penalty may be due if valid submission occurs after the due date.

### ➤ ***Payment Information***

Once an Information Provider signs up for and is approved to file motor fuels tax forms electronically, it must also electronically pay the tax owing on a return on or before the due date of the return. A payment made after the due date may be subject to interest and penalty charges. A payment is a separate electronic transmission from the return transmission. If the Information Provider is currently set up to make payments using the Fuel Industry Section's Electronic Funds Transfer (EFT) Program, it will continue to do so. If however, it is not set up to make payments through the EFT Program, the Information Provider must obtain a copy of the Special Taxes Department Electronic Funds Transfer (EFT) Program Information Guide, from the Fuel Taxes Division, and complete the EFT registration process. Once the Information Provider is set up to file motor fuels tax forms and make payments electronically with the BOE, it must continue to do so until further notified by the BOE. Failure to pay electronically may result in the assessment of penalty charges, or the possibility of license revocation.

### ➤ ***Scheduled Downtime***

In order to perform basic maintenance on the BOE website, the system will be unavailable for E-Filing access from Sunday at 7:00 p.m. to Monday at 5:00 a.m., Pacific Time. This is regularly scheduled downtime that will be posted on the BOE website. Since this is regularly scheduled downtime, Electronic Participants should be aware that the BOE will not accept the participant's inability to submit a timely filing because of this downtime as a valid reason for granting relief of any penalty and/or interest that may result from a late filing.

### ➤ ***Registration Information Changes***

Once accepted into the E-Filing Program, the Information Provider must notify the BOE if it moves, changes ownership, discontinues operations or sells its business. Even though the E-Filing maps may allow for registration information updates, the BOE currently does not process this data. The BOE requires that all motor fuels registration changes be submitted in writing. All written notification will be reviewed and the appropriate actions will be taken. The written notification of registration changes will enable the BOE to update its records and keep the appropriate data current.

### ➤ ***Submission and Correction Guidelines for Motor Fuels Tax Forms***

Motor fuels tax forms may be submitted, resubmitted, replaced (only with the prior approval of the BOE), corrected, or added (which is known as supplemented).

General rules to follow for electronic filing of original motor fuels tax form data:

EDI X12 v. 4030 & 4010:

- For an original filing for a tax period, enter code "00" (zero zero) into element BTI13. If any other value is entered into this element, the BOE will not consider the associated information to be an original filing of tax form data.
- If the original submission of tax form data needs to be replaced because of incorrect data, contact the BOE at (916) 322-9669 to obtain approval to replace the original filing. Once approval is obtained, change the filing status code "00" on the original filing in element BTI13 to code "05" to instruct the BOE to replace the data filed earlier with the data contained in this filing. The BOE will delete all data previously filed for the period and replace it with the new data.
- If the original submission of tax form data was not received by the BOE, change the filing status code "00" on the original filing in element BTI13 to code "15" to notify the BOE that this is a

resubmission of a previously submitted original file. The BOE may contact the Electronic Participant to help identify and correct the filing problem.

#### Flat File:

- For an original filing for a tax period, enter code “00” (zero zero) into elements FE07, FG07, FI07, and FS07. This field is present in every transaction reported in the FG, FI, and FS elements. If any other value is entered into this element, the BOE will not consider the associated information to be an original filing of tax form data.
- If the original submission of tax form data needs to be replaced because of incorrect data, contact the Fuel Taxes Division at (916) 322-9669 to obtain approval to replace the original filing. Once approval is obtained, change the filing status code “00” on the original filing in elements FE07, FG07, FI07, and FS07 to code “05” to instruct the BOE to replace the data filed earlier with the data contained in this filing. The BOE will delete all data previously filed for the period and replace it with the new data.
- If the original submission of tax form data was not received by the BOE, change the filing status code “00” on the original filing in elements FE07, FG07, FI07, and FS07 to code “15” to notify the BOE that this is a resubmission of a previously submitted original file. The BOE may contact the Electronic Participant to help identify and correct the filing problem.

### ➤ *Transmitting Data / Using E-File*

#### **Internet Connection Security and Requirements**

An Electronic Participant’s approved Users must connect to the BOE website to electronically submit their files. The User must use either Microsoft Internet Explorer 4.0 or higher (128 bit SSL) or Netscape Navigator 4.06 or higher (128 bit SSL). User ID and passwords are required as additional security. A Secure Socket Layer (SSL) encrypted session will be established between the User and the BOE when the User logs-on. The User’s system must be configured to accept “cookies”. The BOE *Electronic Filing* system requires a “cookie” as an element in maintaining the secure internet connection.

#### **Passwords**

The first time a User logs onto the BOE system the User will be prompted to change its password from the one the BOE provides to a password known only by the User. Passwords are case sensitive and must be at least 6 characters long. A minimum of one alpha character and one numeric character are required in all passwords.

The Electronic Filing system will allow three log-in errors after which the User will be locked out of the system. Contact the BOE’s Fuel Taxes Division at (916) 322-9669 to have the lock reset.

If a User loses or forgets its password, it should contact the BOE’s Fuel Taxes Division at (916) 322-9669 to have a new password issued. The BOE will issue the User a new password and provide it to the User. When the User logs back onto the BOE Electronic Filing system with this new password, the User will be prompted to immediately change the new password.

The BOE highly recommends that a User exercise good security measures to protect its password. The BOE encrypts all passwords in the Electronic Filing system. The only one who knows a password is the User. The BOE does not expire passwords and recommends changing the password on a regular basis. An Electronic Participant should never divulge its User ID or password to anyone else.

#### **Log-On Procedures**

A User must first connect to the Internet and then access the BOE website. The User must then go to the *Motor Fuels Tax Electronic Filing Program* logon page and enter the User ID and password. A User may go directly to the logon page by typing in the address line, [https://efile.boe.ca.gov/afsp/afsp\\_login.jsp](https://efile.boe.ca.gov/afsp/afsp_login.jsp).

If this direct access address does not work, a User may access the logon page several different ways from the BOE home page. The fastest way to access the logon page is as follows: After connecting to the BOE's website ([www.boe.ca.gov](http://www.boe.ca.gov)), the User must place the cursor on the **E-File** logo and click. After clicking on the logo, the User will need to place the cursor on the **File Your Motor Fuels Returns and/or Reports** link and click.

After clicking on this link, a User will be taken to the logon page, where it will be prompted to type in its User ID and Password. After the User enters the required information and clicks **Submit**, it will be sent to the **Menu of Services** page.

### **Transmitting Data**

After the User successfully logs onto the BOE Electronic Filing system, the User will be taken to a **Menu of Services** page. From this page, in order for a User to file a tax form, the User will need to click on the **Upload a Fuel Schedule File** link. After clicking this link, the User will be taken to the **File Upload** page and provided a file tracking number. The User should next click on the **Browse** button to open its computer's files and select the file it wants to electronically send. After selecting the file, the User will click on the **Submit** button. The file tracking number is the unique ID for that upload and is used for identification purposes.

The BOE will not accept the following data transmissions:

- Test and Production data in the same envelope,
- Data for multiple taxpayers in the same envelope from an ERO,
- Multiple report formats in the same envelope.

After submitting the file, the User will be sent, via e-mail, a receipt acknowledgement and functional acknowledgement as warranted. The acknowledgements will refer to the tracking number assigned to the upload. The User may follow the progress or verify the status of any upload by using the **History** or **Review Uploads** functions from the **Menu of Services** page.

### **Other Functions**

The **Menu of Services** page also provides the Electronic Participant the opportunity to change their password and access the Frequently Asked Questions (FAQ) page.

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## Chapter 8. Certification Testing Guidelines

### ➤ *General*

Certification testing is mandatory for all Electronic Participants and a prerequisite to E-filing. In order to ensure the quality of the electronic information obtained, the BOE will subject the information received to a set of tests. An Electronic Participant must successfully test for each type of electronic motor fuels tax form that will be filed. Additional tax forms that are added to the E-Filing Program will also be subject to the BOE established test process.

Upon successful completion of the testing process, Electronic Participants will receive approval to submit production files. In some cases, re-testing must be performed to ensure continued participation in the E-Filing Program after an update has been made to the E-Filing Program.

During testing, each Electronic Participant will be required to submit its electronic files via the Internet and also fax or e-mail the BOE summary reports containing the information required by the BOE. The summary reports will be used to verify the accuracy of the electronic files submitted by the Electronic Participant. A separate summary report is required for each tax form submitted electronically to the BOE. Copies of the summary reports are provided in Appendix F Summary Report Forms of this document.

### ➤ *Purpose of Certification Testing*

The BOE's testing will verify that the Electronic Participant's E-files adhere to the BOE mapping requirements as defined in *Part I - Motor Fuels Electronic Filing Handbook and Specifications*. The BOE recommends that every Electronic Participant obtain the most current version of the *Motor Fuels Electronic Filing Handbook and Specifications* from the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov).

### ➤ *Timely Completion of Certification Testing*

Submission of a Trading Partner Agreement (TPA) indicates the willingness of an Electronic Participant to begin electronic filing in a timely manner. The BOE expects that the Electronic Participant will begin certification testing within 30 days of receipt of its Authorization Code, User ID and passwords, and will exercise due diligence to complete certification testing as swiftly as possible. In no event should certification testing exceed 120 days unless an extension is granted by the BOE. Upon request from the BOE the Electronic Participant will provide a timeline for its test process or an update to a timeline already provided. Failure to complete certification testing in a timely manner may result in suspension from the E-Filing Program.

## ➤ **Certification Testing**

### **Process**

Becoming an active Electronic Participant with the BOE begins with the application and registration process described in Chapters 4 (Information Providers) and 5 (EROs) and ends with a move from certification testing status to production status. The certification testing process consists of three stages. Each stage must be successfully completed in sequence. Each Electronic Participant must submit a test file for each tax form it intends to be certified for. In order to ensure the quality of the electronic information transmitted, the BOE will subject each electronic test file to a set of tests and notify the Electronic Participant of the results.

The certification testing stages are:

- 1) Transmission and Syntax Validation (Stage 1, submit 50-100 records)
- 2) Syntax and Data Validation (Stage 2, submit one month of records)
- 3) Production Simulation (Stage 3, submit two consecutive months of records)

The Electronic Participant's electronic files must adhere to the BOE requirements for the reporting method identified in the TPA and as defined in *Part I - Motor Fuels Electronic Filing Handbook and Specifications*. Each Electronic Participant must use its own test data to test its electronic process for each test stage.

The Electronic Participant may begin submitting test files when its Users receive an *Activation Notification*. The *Activation Notification* signifies that the application and registration process is complete. EROs or Software Developers will receive test account numbers with the *Activation Notification*. Refer to *Transmitting Data/Using E-File* in *Chapter 7, Filing Guidelines* for file submission instructions.

### **Stage 1, Transmission and Syntax Validation**

The purpose of Stage 1 is to test the file transmission and formatting process for each Electronic Participant. The BOE will verify that each file received follows electronic filing requirements for the reporting method identified in the TPA and as defined in *Part I - Motor Fuels Electronic Filing Handbook and Specifications*.

The Electronic Participant should submit a test file, with a minimum of 50 records and a maximum of 100 records, for each tax form. Each test file should represent a cross section of the Electronic Participant's business. The BOE will process each file to determine if the Electronic Participant followed the BOE mapping requirements. A summary report is not required for Stage 1 testing. However, the Electronic Participant must notify the BOE's Fuel Taxes Division that the file was submitted. The notification must contain the Electronic Participant's business name, fax and telephone numbers, contact name, contact e-mail address, test stage, account number(s), tracking number, and date and time sent. The BOE will e-mail the results of the transmission to the Electronic Participant. The Electronic Participant will be required to correct errors and resubmit Stage 1 test files until the BOE is satisfied that the Electronic Participant has met Stage 1 testing requirements. The Electronic Participant may move to the next test stage upon notification from the BOE of successful completion of Stage 1.

The BOE will utilize the Test/Production indicator as part of the electronic file. When submitting a test file, the indicator must be "T" for Test Data.

## Stage 2, Syntax and Data Validation

Following notification from the BOE of successful submission and testing under Stage 1, the Electronic Participant will be required to submit test files for each return or report type containing all transactions for a reporting period. A separate Summary Report is required for each tax form submitted electronically. The Summary Reports must be completed and faxed or e-mailed to the BOE for use in data verification. *Appendix F, Summary Report Forms*, of this document contains examples of these summary reports.

Stage 2 files will be processed to verify the accuracy of the transmitted information. Each test file should represent a cross section of the Electronic Participant's business. EROs and Software Developers must submit test files that include the business activity scenarios listed in the *Testing Requirements for Electronic Return Originators* section of this chapter when testing their programs. The BOE will e-mail the results of the transmission to the Electronic Participant. The Electronic Participant will be required to correct errors and resubmit Stage 2 test files until the BOE is satisfied that the Electronic Participant has met Stage 2 testing requirements. The Electronic Participant may move to the next test stage upon notification from the BOE of successful completion of Stage 2.

Refer to *Chapter 7, Filing Guidelines in Part I - Motor Fuels Electronic Filing Handbook and Specifications* when submitting corrections.

The BOE will utilize the Test/Production indicator as part of the electronic file. When submitting a test file, the indicator must be "T" for Test Data.

## Stage 3, Production Simulation

Following notification from the BOE of successful submission and testing under Stage 2, the Electronic Participant will be required to submit filings for two consecutive reporting periods for each tax form type being tested without fatal syntax or data validation errors. A filing is required for each tax form tested during test Stages 1 and 2. A separate Summary Report is required for each tax form submitted electronically. The Summary Reports must be completed and faxed or e-mailed to the BOE for use in data verification. *Appendix F, Summary Report Forms*, of this document contains examples of these summary reports.

Stage 3 files will be processed to verify the accuracy of the transmitted information. Each test file should represent a cross section of the Electronic Participant's business. EROs and Software Developers must submit test files that include the business activity scenarios listed in the *Testing Requirements for Electronic Return Originators* section of this chapter when testing their programs. These scenarios are not required when EROs test client data. The BOE will e-mail the results of the transmission to the Electronic Participant. If errors are found, the Electronic Participant will be asked to correct and resubmit the Stage 3 test files. The Electronic Participant may move to production upon notification from the BOE of successful completion of Stage 3.

Refer to *Chapter 7, Filing Guidelines in Part I - Motor Fuels Electronic Filing Handbook and Specifications* when submitting corrections.

The BOE will utilize the Test/Production indicator as part of the electronic file. When submitting a test file, the indicator must be "T" for Test Data.

### ➤ ***Moving Into Production***

Following successful submission and testing under Stage 3, the BOE will notify the Electronic Participant that it has successfully completed its electronic filing certification testing and has been moved into production status.

Information Providers will then be eligible to electronically file their tax forms with the BOE. The BOE will utilize the Test/Production indicator as part of the electronic file. When submitting a production file, the indicator must be “P” for Production Data.

### ➤ ***Summary Reports***

During certification testing, the Electronic Participant will be required to provide the BOE a completed copy of the appropriate summary report for each file submission. Supporting schedules will generally not be required to be submitted with the summary report. The summary report will be used to verify the electronic data transmitted.

After transmitting test data via the Internet to the BOE, the Electronic Participant must complete and e-mail or fax the appropriate summary report to the BOE’s Fuel Taxes Division.

Fax the completed summary reports to:

State Board of Equalization  
 Fuel Taxes Division MIC: 30  
 Summary Report for Electronic Test Data  
 Fax: (916) 323-9352

- or -

E-mail the completed summary reports to:

Efile@boe.ca.gov  
 Subject Line: FIS Motor Fuel Summary Report

The summary reports and their descriptions are in *Appendix F, Summary Report Forms*

### ➤ ***General Information for All Summary Reports:***

When completing a summary report, the Electronic Participant must enter the following information:

- Company name.
- BOE account number. A summary report must be completed for each account number assigned to the filer. This account number must match the account number recorded in the electronic file being tested.
- The testing stage number the Electronic Participant is currently participating in (2 or 3) and the number of the filing attempt for the stage being tested.
- Contact name, telephone number, fax number, e-mail address, and the date of the electronic filing.

### ➤ ***Testing Requirements for Electronic Return Originators***

Electronic Return Originators (ERO) must submit an application to the BOE in order to test their electronic filing processes. An ERO uses the same processes, requirements, and instructions as other Electronic Participants. An ERO may begin client testing after the BOE notifies the ERO that it has successfully completed Stage 3 of the testing process for its own program.

Each tax form of every client must be successfully tested. The BOE will notify the ERO when the tax form has successfully passed the required tests. Electronically filed tax forms submitted for clients that have not received BOE confirmation of successful test completion will not be accepted. EROs must ensure that the appropriate indicator setting (T or P) is in place. The file will be rejected during testing if the indicator is not set to 'T'.

After the ERO successfully completes all three stages of the testing process and receives notification of this accomplishment from the BOE, the ERO may begin testing client tax forms. Each tax form for every client may move directly to Stage 3 of the testing process.

Stage 3 of the testing process requires that the Electronic Participant submit files for two consecutive reporting periods without fatal syntax or data validation errors. A Summary Report for the appropriate tax form must be faxed or e-mailed to the BOE for use in data verification.

Stage 3 files will be processed to verify the accuracy of the transmitted file. If errors are found, the ERO will be asked to correct and resubmit the Stage 3 test files. Refer to *Chapter 7, Filing Guidelines in Part I - Motor Fuels Electronic Filing Handbook and Specifications* when submitting corrections.

**EROs must use their client's Security Code and Authorization Code in elements ISA02 and ISA04 when submitting their client's data, both during testing and in production.**

### ➤ ***Business Activity Scenarios for EROs and Software Developers***

When an ERO tests its business software, please provide the BOE with a wide range of transactions that are used in the tax forms being tested. As applicable, the types of transactions included in an ERO's electronic files should include, but are not limited to:

- Importing and exporting above and below the terminal rack.
- Taxable terminal rack removals.
- Sales above the terminal rack to an unlicensed supplier.
- Blending below the rack.
- Tax-paid fuel sold to exempt entities.
- A wide range of products including taxable products, (gasoline, gasoline blendstocks, aviation gasoline, undyed diesel fuel) and nontaxable products (dyed diesel fuel, jet fuel, kerosene, etc.).

For all transactions reported, please use every type of transportation type mode code that is applicable to the tax form being tested.

### ➤ ***Authorization and Security Codes for Testing by Electronic Return Originators***

For testing purposes only, the BOE will issue an Authorization and Security Code to an ERO for the transmission of test files, including software development.

### ➤ ***User-ID and Password for Software Developers***

The BOE will issue a User-ID and Password to access the E-Filing Program for the sole purpose of testing a Software Developer's E-Filing product. The Password will automatically expire 60 days from issuance. The BOE may, at its discretion, extend the software developer's access to the account if the time required for testing exceeds the 60-day test period.

### ➤ ***Communication During Testing***

The BOE will communicate as necessary with the Electronic Participant concerning its transmissions through: automated messages sent electronically by the E-Filing Program, mail, telephone, or e-mail. The Electronic Participant can contact the BOE with any questions or concerns at the telephone, fax numbers, address, and e-mail locations provided in the section 'BOE Contact' in Chapter 1 of this document.

### ➤ ***Return to Test Status***

After reaching Production status, Electronic Participants may be returned to test status at the discretion of the BOE. This may be the result of the Electronic Participant submitting files containing numerous or fatal errors. An Electronic Participant may also be returned to test status due to a change in the filing requirements made by the BOE.

### ➤ ***Filing Returns During Testing***

During testing, the Information Provider is only required to submit the face sheet of their tax form(s) and any calculation worksheets or ending inventory forms sent with the paper tax form, along with any payments due. After the BOE notifies the Information Provider that it has successfully completed testing and is now in production status, the Information Provider is required to transmit complete tax forms for which only the face sheet was submitted. Filing the face sheets is no longer required once an Information Provider moves into production status.