

Appendix A.

Product Codes

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➤ ***Product Codes – General Information***

The BOE endeavors to comply with the Federation of Tax Administrators (FTA) uniformity guidelines for product codes. Tax forms submitted to the BOE in any format must report using valid product codes as identified by the BOE. The approved list of valid product codes for BOE reporting is provided on form BOE-810-FTA “Product Code Table – Sorted by Product Code Number” or BOE-810-FTB “Product Code Table – Sorted by Product Type”.

These forms are available on the BOE website. Accessing the product code forms from the BOE home page may be done as follows: After connecting to the BOE’s website (www.boe.ca.gov), enter the eServices section from one of the access points provided. Select “Motor Fuels Electronic Filing Program Information (eFiling Guide, Application Forms, Flat File Templates, Reference Material)” from the menu list that appears. Links to the product code forms are in Part VII - Reference Materials at the bottom of the page.

➤ ***Product Codes – Use of IRS Product Codes***

The IRS product code list may differ from the approved BOE list. The BOE will accept IRS product codes in files formatted in the IRS EDI format.

The Terminal Operator Report and Common Carrier Report may both be filed electronically with the BOE in the IRS EDI v. 4030 format. EDI X12 v. 4030 is ANSI ASC X12 Standards Release Version 4030. This format replaces the EDI X12 v. 4010 format and files containing only California data may be submitted using this format as described in Chapter 10. Files submitted to the BOE in this format must meet the requirements as published by the IRS.

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Appendix B.

**Schedule and
Summary Codes**

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➤ ***Schedule and Summary Codes***

The BOE endeavors to comply with the Federation of Tax Administrators (FTA) uniformity guidelines for schedule and summary codes. Tax forms submitted to the BOE in any format must report using valid schedule and summary codes as identified by the BOE. The approved list of valid schedule and summary codes for BOE reporting is provided on form BOE-810-FTD “Schedule Code Table” or BOE-810-FTE “Instructions for Preparing Schedules and Schedule Descriptions”.

These forms are available on the BOE website. Accessing the product code forms from the BOE home page may be done as follows: After connecting to the BOE’s website (www.boe.ca.gov), enter the eServices section from one of the access points provided. Select “Motor Fuels Electronic Filing Program Information (eFiling Guide, Application Forms, Flat File Templates, Reference Material)” from the menu list that appears. Links to the schedule and summary code forms are in Part VII - Reference Materials at the bottom of the page.

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Appendix C.

**Tax Information and
Amount Codes**

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➤ Tax Information and Amount (TIA) Codes

Code	Description
5000	Version of Taxing Authority's implementation guide
5001	Total Net Reported
5002	Ending Physical Inventory
5003	Total Due
5004	Total Net Transported
5005	Net
5006	Gross
5007	Billed (Gallons and/or Tax)
5008	Interest
5009	Penalty

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Appendix D.

Transportation Mode Codes

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➤ ***Transportation Mode Codes***

The BOE endeavors to comply with the Federation of Tax Administrators (FTA) uniformity guidelines for transportation mode codes. Tax forms submitted to the BOE in any format must report using valid transportation mode codes as identified by the BOE. The approved list of valid transportation mode codes for BOE reporting is provided on form BOE-810-FTE “Instructions for Preparing Schedules and Schedule Descriptions”.

This form is available on the BOE website. Accessing the transportation mode code forms from the BOE home page may be done as follows: After connecting to the BOE’s website (www.boe.ca.gov), enter the eServices section from one of the access points provided. Select “Motor Fuels Electronic Filing Program Information (eFiling Guide, Application Forms, Flat File Templates, Reference Material)” from the menu list that appears. Links to the transportation mode code forms are in Part VII - Reference Materials at the bottom of the page.

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Appendix E.

Postal Abbreviations

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➤ ***Postal Abbreviations***

The BOE endeavors to comply with the Federation of Tax Administrators (FTA) uniformity guidelines for postal abbreviations. Tax forms submitted to the BOE in any format must report using valid postal abbreviations as identified by the BOE. The approved list of valid postal abbreviations for BOE reporting is provided on form BOE-810-FTC “Postal Abbreviations Table”.

This form is available on the BOE website. Accessing the postal abbreviations form from the BOE home page may be done as follows: After connecting to the BOE’s website (www.boe.ca.gov), enter the eServices section from one of the access points provided. Select “Motor Fuels Electronic Filing Program Information (eFiling Guide, Application Forms, Flat File Templates, Reference Material)” from the menu list that appears. Links to the transportation mode code forms are in Part VII - Reference Materials at the bottom of the page.

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Appendix F.

Summary Report Forms

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➤ **Summary Reports**

During certification testing, the Electronic Participant is 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, complete and email 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 -

Email the completed summary reports to:

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

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.
- Tracking Number. The tracking number is a 10 digit number provided by the BOE when the file is submitted using the Upload Return process. It is unique to each Upload Return attempt and is used to identify the filing for all future inquiries.
- 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, email address, and the date of the E-filing.

Supplier Summary Report (SDR)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the schedules listed in the first column of the summary report.

Aircraft Jet Fuel Dealer Summary Report (DLR)

Summary Report # 1 is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the schedules listed in the first column of the summary report.

Terminal Operator Summary Report (TOR)

This summary report is divided into the following four sections: product code, ending inventory, terminal receipts, and terminal disbursements. To complete this form the filer must enter the net gallons of the physical ending inventory by product code. In addition, the filer must enter the total number of transactions and the total net gallons for both terminal receipts and terminal disbursements for each product code reported in the E-filing.

Petroleum Carrier Summary Report (CCR)

This summary report is divided into the following three columns: product code, number of transactions, and total net gallons. To complete this form the filer must enter the number of transactions and the total net gallons by product code reported in the E-filing.

Exempt Bus Operator Diesel Fuel (DBR)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the line item or schedule listed in the first column of the summary report. Where lines of the tax form are identified, only the total billed gallons is required.

Claim for Refund on Nontaxable Sales and Exports of Diesel Fuel (DZC)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the schedule listed in the first column of the summary report.

Diesel Fuel Ultimate Vendor Report (DVM/DVW)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the line item or schedule listed in the first column of the summary report. Where lines of the tax form are identified, only the total billed gallons is required.

Diesel Fuel Claim for Refund on Nontaxable Uses (DUC)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the line item or schedule listed in the first column of the summary report. Where lines of the tax form are identified, only the total billed gallons is required.

➤ SUPPLIER (SDR) SUMMARY REPORT

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
	Tracking Number:	Stage Number:	Filing Number:

Schedule Code	Number of Transactions	Total Billed Gallons
2X		
3A		
3B		
3X		
3Y		
5		
5A		
5V		
5W		
6F		
6X		
7		
7D		
7F		
8		
10C		
10I		
10Y		
10Z		
10AB		
13A		
13B		
13C		
13D		
13E		
13F		
13G		
S02A		
S03A		
S04		
S05I		

Contact Name:	Phone Number: ()	FAX Number: ()
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Email Address:	Date:
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➤ AIRCRAFT JET FUEL DEALER (DLR) SUMMARY REPORT

Name of Company Submitting Summary Report:		Account or ID Number:		Testing Stage	
		Tracking Number:		Stage Number:	Filing Number:
Schedule Code	Number of Transactions	Total Billed Gallons			
2					
4					
5					
5Q					
7					
8					
10A					
10B					
10G					
10K					
15C (Inventory)					
Contact Name:		Phone Number: ()		FAX Number: ()	
Email Address:				Date:	

➤ TERMINAL OPERATOR (TOR) SUMMARY REPORT

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
	Tracking Number:	Stage #	Filing #

Product Code	Net Physical Ending Inventory	Terminal Receipts (15A)		Terminal Disbursements (15B)	
		Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons
001					
052					
054					
055					
058					
059					
061					
065					
071					
073					
074					
075					
076					
077					
078					
079					
090					
091					
092					
093					
100					
121					
122					
123					
124					
125					
126					
130					
139					
140					
141					
145					
147					

➤ TERMINAL OPERATOR (TOR) SUMMARY REPORT

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
	Tracking Number:	Stage #	Filing #

Product Code	Net Physical Ending Inventory	Terminal Receipts (15A)		Terminal Disbursements (15B)	
		Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons
150					
153					
154					
160					
161					
167					
168					
170					
171					
188					
196					
198					
199					
223					
224					
225					
226					
227					
228					
231					
241					
243					
248					
249					
265					
279					
280					
281					
282					
283					
284					
285					
290					

Contact Name:	Phone Number: ()	FAX Number: ()
Email Address:	Date:	

➤PETROLEUM CARRIER (CCR) SUMMARY REPORT

Name of Company Submitting Summary Report:		Account or ID Number: Tracking Number:		Testing Stage	
				Stage #	Filing #
Product Code	Carrier Receipts (14D)		Carrier Deliveries (14E)		
	Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons	
001					
052					
054					
055					
058					
059					
061					
065					
071					
073					
074					
075					
076					
077					
078					
079					
090					
091					
092					
093					
100					
121					
122					
123					
124					
125					
126					
130					
139					
140					
141					
145					
147					
150					
153					

➤PETROLEUM CARRIER (CCR) SUMMARY REPORT

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
		Stage #	Filing #
	Tracking Number:		

Product Code	Carrier Receipts (14D)		Carrier Deliveries (14E)	
	Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons

154				
160				
161				
167				
168				
170				
171				
188				
196				
198				
199				
223				
224				
225				
226				
227				
228				
231				
241				
243				
248				
249				
265				
279				
280				
281				
282				
283				
284				
285				
290				

Contact Name:	Phone Number: ()	FAX Number: ()
Email Address:	Date:	

➤ EXEMPT BUS OPERATOR (DBR) SUMMARY REPORT

Name of Company Submitting Summary Report:	Account or ID Number: Tracking Number:	Testing Stage	
		Stage Number:	Filing Number:

Schedule Code	Exempt Bus Operator	
	Number of Transactions	Total Billed Gallons
Line 3		
Line 4		
Line 7		
2		

Contact Name:	Phone Number: ()	FAX Number: ()
Email Address:		Date:

➤ULTIMATE VENDOR (DVM/DVW) SUMMARY REPORT

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
	Tracking Number:	Stage Number:	Filing Number:

Schedule Code	Ultimate Vendor	
	Number of Transactions	Total Billed Gallons
Line 8 (from DVW)		
1A		
2A		
13A		
13C		
13D		
13E		
13G		

Contact Name:	Phone Number: ()	FAX Number: ()
Email Address:		Date:

**➤ CLAIM FOR REFUND ON NONTAXABLE SALES AND EXPORTS (DZC)
SUMMARY REPORT**

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
	Tracking Number:	Stage Number:	Filing Number:

Schedule Code	Claim For Refund On Nontaxable Sales And Exports	
	Number of Transactions	Total Billed Gallons
1A		
2A		
13A		
13C		
13G		

Contact Name:	Phone Number: ()	FAX Number: ()
Email Address:	Date:	

➤ CLAIM FOR REFUND ON NONTAXABLE USES (DUC) SUMMARY REPORT

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
	Tracking Number:	Stage Number:	Filing Number:

Schedule Code	Claim For Refund On Nontaxable Uses	
	Number of Transactions	Total Billed Gallons
Line 3		
Line 4		
Line 5		
Line 6		
Line 7		
Line 8		
Line 9		
Line 10		
1A		
2A		

Contact Name:	Phone Number: ()	FAX Number: ()
Email Address:		Date:

Appendix G.

**Transaction
Reporting
Examples**

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➤ **Book Adjustments**

Products received in a terminal are often blended with other products and distributed as a different product. For example, gasoline (product 065) and ethanol (241) may be received by a terminal but are often blended and distributed as gasohol (140) or clear diesel fuel (167) may have dye added to it to be distributed as dyed diesel fuel (227). In both of these examples the product received by the terminal and reported on the Terminal Receipts Schedule is different than the product distributed across the rack and reported on the Terminal Disbursements Schedule. Failure to account for this product reclassification results in ever-growing ending inventory, schedule reporting problems and/or misreporting that may leave the terminal operator liable for taxes due. The received product never leaves the terminal so inventory grows while the distributed product is drawn from nothing resulting in an impossible negative inventory.

Properly reporting the product reclassification is simple. Using the receipt of Gasoline (065) and Ethanol (241) and reclassification into Gasohol (140) (and subsequent disbursement) as an example, the proper way to report the transactions is as follows:

- 1) Report all terminal receipts (15A Schedules) of 065 and 241
- 2) Report a terminal disbursement (15B Schedule) book adjustment (BA) for the total gallons of 065 blended into 140
- 3) Report a terminal disbursement (15B Schedule) book adjustment (BA) for the total gallons of 241 blended into 140
- 4) Report a terminal receipt (15A Schedule) book adjustment (BA) of 140 for the total gallons of 065 and 241 being received as 140
- 5) Report all terminal disbursements (15B Schedule) of 140

This method may be used to summarize all transactions during a period as described above or it may be used on transaction by transaction basis for the reclassified product's disbursements.

➤ **Two Party Exchanges:**

Two party exchanges, as defined by Regulations 1125 and 1423, involves reporting by the three entities involved in the transaction; the terminal operator, the delivering supplier, and the receiving supplier. This example transaction, and the reporting by each associated party on the following pages, explains the reporting requirements of each entity.

Example Transaction:

Position Holder *ABC Oil* (FEIN 111222333, Account Number 57250999) is providing Supplier *XYZ Oil* (FEIN 999888777, Account Number 57250777) with 8,000 gallons of gasohol, product 167, from the terminal operated by *555 Terminals* (TCN T12CA3456, FEIN 888555222, Account Number 05056999) on an exchange agreement. *XYZ Oil* is removing the product via truck and is also the carrier. The product is being removed on July 4, 2007 with bill of lading number 777777 for sale to *XYZ Oil's* client *Gas 4 U* (FEIN 444555666).

Delivering Supplier:

ABC Oil, as the position holder in the terminal, is the delivering supplier. *ABC Oil* will report the transaction on Disbursement Schedule 6X. All fields will be reported as if this transaction was a sale to *XYZ Oil*.

Disbursement:

Carrier Name:	XYZ Oil
Carrier FEIN:	999888777
Mode:	J
Origin:	T12CA3456
Destination:	CA
Buyer's Name:	XYZ Oil
Buyer's FEIN:	999888777
Document Date:	07/04/2007
Document Number:	777777
Net Gallons:	8,000
Gross Gallons:	8,001
Billed Gallons:	8,000

EDI Transaction:

```
TFS~T3~6X~PG~167~94~J\REF~SU~N/A~~~~S0^CA\N1~OT~~TC~T12CA3456\
N1~CA~XYZ Oil~24~999888777\N1~BY~XYZ Oil~24~999888777\
N1~ST~CA\FGS~D~BM~777777\DTM~095~20070704\TIA~5005~~~8000~GA\
TIA~5006~~~8001~GA\TIA~5007~~~5007~GA\
```

Flat File Transaction:

```
FS<tab>57250999<tab>24<tab>111222333<tab>20070731<tab>20070701<tab>00<tab><tab>
SDR<tab>6X<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>999888777<tab>J<tab>
<tab>T12CA3456<tab>CA<tab><tab><tab><tab>24<tab>999888777<tab>20070704<tab>
```

777777<tab>GA<tab>8000<tab>GA<tab>8001<tab>GA<tab>8000<tab>112233<tab><tab>
<tab><tab><tab>XYZ Oil<tab>XYZ Oil<cr>

Receiving Supplier:

XYZ Oil is the receiving supplier. *XYZ Oil* will report the receipt of the product from *ABC Oil* on Schedule 2X. *XYZ Oil* will then report the disbursement of the product on the appropriate disbursement schedule. In this case the sale is fuel removed subject to tax and should be reported on Schedule 5.

Receipt:

Carrier Name: XYZ Oil
 Carrier FEIN: 999888777
 Mode: J
 Origin: T12CA3456
 Destination: CA
 Seller's Name: ABC Oil
 Sellers FEIN: 111222333
 Document Date: 07/04/2007
 Document Number: 777777
 Net Gallons: 8,000
 Gross Gallons: 8,001
 Billed Gallons: 8,000

EDI Transaction:

TFS~T3~2X~PG~167~94~J\REF~SU~N/A~~~~S0^CA\N1~OT~~TC~T12CA3456\
 N1~SE~ABC Oil~24~111222333\N1~CA~XYZ Oil~24~999888777\
 N1~ST~CA\FGS~D~BM~777777\DTM~095~20070704\TIA~5005~~~8000~GA\
 TIA~5006~~~8001~GA\TIA~5007~~~5007~GA\

Flat File Transactions:

FS<tab>57250777<tab>24<tab>999888777<tab>20070731<tab>20070701<tab>00<tab><tab>
 SDR<tab>2X<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>999888777<tab>J<tab>
 <tab>T12CA3456<tab>CA<tab><tab>24<tab>111222333<tab><tab><tab>20070704<tab>
 777777<tab>GA<tab>8000<tab>GA<tab>8001<tab>GA<tab>8000<tab>321987<tab>
 ABC Oil<tab><tab><tab><tab>XYZ Oil<tab><cr>

Disbursement:

Carrier Name: XYZ Oil
 Carrier FEIN: 999888777
 Mode: J
 Origin: T12CA3456
 Destination: CA
 Buyer's Name: GAS 4 U
 Buyer's FEIN: 444555666
 Document Date: 07/04/2007
 Document Number: 777777
 Net Gallons: 8,000
 Gross Gallons: 8,001
 Billed Gallons: 8,000

EDI Transaction:

TFS~T3~5~PG~167~94~J \REF~SU~N/A~~~~S0^CA\N1~OT~~TC~T12CA3456\
 N1~CA~XYZ Oil~24~999888777\N1~BY~Gas 4 U~24~444555666\N1~ST~CA\
 FGS~D~BM~777777\DTM~095~20070704\TIA~5005~~~8000~GA\TIA~5006~~~8001~GA\
 TIA~5007~~~5007~GA\

Flat File Transaction:

FS<tab>57250777<tab>24<tab>999888777<tab>20070731<tab>20070701<tab>00<tab><tab>
 SDR<tab>5<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>999888777<tab>J<tab>
 <tab>T12CA3456<tab>CA<tab><tab><tab><tab><tab>24<tab>444555666<tab>20070704<tab>
 777777<tab>GA<tab>8000<tab>GA<tab>8001<tab>GA<tab>8000<tab>123456<tab><tab>
 <tab><tab><tab>XYZ Oil<tab>Gas 4 U<cr>

Terminal Operator:

555 *Terminals* will report this transaction like any other transaction, except, in addition to reporting the position holder (delivering supplier), they will also report the receiving supplier.

Disbursement:

Position Holder's Name: ABC Oil
 Position Holder's FEIN: 111222333
 Receiving Supplier's Name: XYZ Oil
 Receiving Supplier's FEIN: 999888777
 Carrier Name: XYZ Oil
 Carrier FEIN: 999888777
 Mode: J
 Origin: T12CA3456
 Destination: CA
 Document Date: 07/04/2007
 Document Number: 777777
 Net Gallons: 8,000
 Gross Gallons:8,001

EDI Transaction:

TFS~T3~15B~PG~167~94~J \REF~SU~N/A~~~~S0^CA\N1~OT~~TC~T12CA3456\
 N1~ON~ ABC Oil~24~111222333\N1~EC~ ABC Oil~24~999888777\
 N1~CA~XYZ Oil~24~999888777\N1~ST~CA\FGS~D~BM~777777\DTM~095~20070704\
 TIA~5005~~~8000~GA\TIA~5006~~~8001~GA\TIA~5007~~~5007~GA\

Flat File Transaction:

FS<tab>05056999<tab>24<tab>888555222<tab>20070731<tab>20070701<tab>00<tab><tab>
 TOR<tab>15A<tab>167<tab>24<tab>111222333<tab>24<tab>999888777<tab><tab><tab>24
 <tab>999888777<tab>J<tab><tab>T12CA3456<tab>CA<tab><tab><tab><tab><tab><tab>
 20070704<tab>777777<tab>GA<tab>8000<tab>GA<tab>8001<tab>GA<tab>8000<tab>7542
 <tab><tab>ABC Oil<tab>XYZ Oil<tab><tab>XYZ Oil<tab><cr>

➤Train Operator Reporting:

Any person transporting motor vehicle fuel, diesel fuel, jet fuel or fuel grade alcohol by rail in California (Train Operators) will be required to register with the Board of Equalization (Board) as a common carrier of petroleum products and report them on the *Petroleum Carrier Report*.

The train operator involved in the first receipt event in California is responsible for reporting the carrier receipt and the train operator involved in the delivery to the final destination or movement out of California is responsible for reporting the carrier delivery. This may or may not be the same train operator. These example transactions illustrate the reporting requirements of each entity associated with a variety of transactions.

Special Reporting Notes:

Due to their unique operations, train operators have specific reporting requirements for some fields on the *Petroleum Carrier Report*. The following list identifies those fields and their special requirements:

Product Code

Use the FTA product code. A list of product codes used by the Board is provided on form BOE-810-FTA "Product Code Table".

Document Number

Use the railcar initials and railcar number concatenated. For example, railcar initials WXYZ and railcar number 45678 create document number WXYZ45678.

Net Gallons

Report net gallons shipped in the railcar. If you use a conversion table to convert pounds to gallons, please contact the Board for approval.

Schedule 14D "Carrier Receipt" Consignor (Shipper) Name

Report the shipper's name in the consignor field on the receipt schedule.

Schedule 14D "Carrier Receipt" Consignor (Shipper) FEIN

Report the shipper's federal employer identification number in the consignor field on the receipt schedule.

Schedule 14D "Carrier Receipt" Origin Terminal TCN (City)

If the origin is not an approved IRS terminal or the terminal control number is not known, report the city where the railcar shipment originated. Do not use spaces and limit the entry to 9 characters. For example, San Francisco would be entered as SANFRANCI and Sacramento would be entered as SACRAMENT.

Schedule 14D "Carrier Receipt" Document Date

This is the date the railcar was received at the shipment's point of origin.

(Continued Next Page)

Schedule 14E “Carrier Delivery” Consignor (Receiver) Name

Report the receiver’s name in the consignor field on the delivery schedule.

Schedule 14E “Carrier Delivery” Consignor (Receiver) FEIN

Report the receiver’s federal employer identification number in the consignor field on the delivery schedule.

Schedule 14E “Carrier Delivery” Destination Terminal TCN (City)

If the destination is not an approved IRS terminal or the terminal control number is not known, report the city where the railcar shipment reached its final destination. Do not use spaces and limit the entry to 9 characters. For example, San Francisco would be entered as SANFRANCI and Sacramento would be entered as SACRAMENT.

Schedule 14E “Carrier Delivery” Document Date

This is the date the railcar was delivered to the shipment’s final destination.

Example Transaction #1:

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Omaha, Nebraska on March 22, 2009 and delivers them to *XYZ Oil Terminal* (TCN T33CA444555) in Chico, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

(Continued Next Page)

Receiving Train Operator:

Reading RR is the receiving train operator since they are the train operator when the railcar enters California (first CA event). *Reading RR* will report the receipt of the railcars in Omaha, Nebraska on Schedule 14D "Carrier Receipts". Three transactions will be reported.

Receipt Transaction #1:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	NE
Origin Terminal TCN (City)	Omaha
Document Date:	3/22/2009
Document Number:	DSER554433
Net Gallons:	24,500

Receipt Transaction #2:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	NE
Origin Terminal TCN (City)	Omaha
Document Date:	3/22/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Receipt Transaction #3:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	NE
Origin Terminal TCN (City)	Omaha
Document Date:	3/22/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Delivering Train Operator:

Reading RR is the delivering train operator since they are the train operator when the railcar is delivered to its final destination in California (last CA event). *Reading RR* will report the delivery of the railcars in Chico, California on Schedule 14E "Carrier Deliveries". Three transactions will be reported.

Delivery Transaction #1:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Chico
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

Delivery Transaction #2:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Chico
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Delivery Transaction #3:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Chico
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Example Transaction #2:

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Omaha, Nebraska on March 22, 2009 and delivers them to a rail yard in Reno, Nevada on March 26, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the three railcars in Reno, Nevada on March 27, 2009 and delivers them to their final destination in Benicia, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

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Receiving Train Operator:

Pennsylvania RR is the receiving train operator since they are the train operator when the railcar enters California (first CA event). *Pennsylvania RR* will report the receipt of the railcars in Omaha, Nebraska on Schedule 14D "Carrier Receipts". Three transactions will be reported.

Receipt Transaction #1:

Carrier Name: Pennsylvania RR
 Carrier Account: 05050963
 Product Code: 241
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: NE
 Origin Terminal TCN (City): Omaha
 Document Date: 3/22/2009
 Document Number: DSER554433
 Net Gallons: 24,500

Receipt Transaction #2:

Carrier Name: Pennsylvania RR
 Carrier Account: 05050963
 Product Code: 241
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: NE
 Origin Terminal TCN (City): Omaha
 Document Date: 3/22/2009
 Document Number: GHUY9876
 Net Gallons: 25,000

Receipt Transaction #3:

Carrier Name: Pennsylvania RR
 Carrier Account: 05050963
 Product Code: 170
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: NE
 Origin Terminal TCN (City): Omaha
 Document Date: 3/22/2009
 Document Number: BYWRD23465
 Net Gallons: 25,200

Delivering Train Operator:

Pennsylvania RR is the delivering train operator since they are the train operator when the railcar is delivered to its final destination in California (last CA event). *Reading RR* will report the delivery of the railcars in Benicia, California on Schedule 14E "Carrier Deliveries". Three transactions will be reported.

Delivery Transaction #1:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Benicia
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

Delivery Transaction #2:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Benicia
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Delivery Transaction #3:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Benicia
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Example Transaction #3:

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Omaha, Nebraska on March 22, 2009 and delivers them to a rail yard in Salt Lake City, Utah on March 25, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Salt Lake City, Utah on March 26, 2009 and delivers them to a rail yard in Reno, Nevada on March 30, 2009.

Train Operator *Short Line RR* (FEIN 777555333, Account Number PC MT 05-050951) receives the railcars in Reno, Nevada on March 31, 2009 and delivers them to a rail yard in Roseville, California on April 4, 2009.

Train Operator *B&O RR* (FEIN 111555999, Account Number PC MT 05-050987) receives the railcars in Roseville, California on April 4, 2009 and delivers them to their final destination in Benicia, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

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Receiving Train Operator:

Short Line RR is the receiving train operator since they are the train operator when the railcar enters California (first CA event). *Short Line RR* will report the receipt of the railcars in Omaha, Nebraska on Schedule 14D "Carrier Receipts". Three transactions will be reported.

Receipt Transaction #1:

Carrier Name: Short Line RR
 Carrier Account: 05050951
 Product Code: 241
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: NE
 Origin Terminal TCN (City): Omaha
 Document Date: 3/22/2009
 Document Number: DSER554433
 Net Gallons: 24,500

Receipt Transaction #2:

Carrier Name: Short Line RR
 Carrier Account: 05050951
 Product Code: 241
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: NE
 Origin Terminal TCN (City): Omaha
 Document Date: 3/22/2009
 Document Number: GHUY9876
 Net Gallons: 25,000

Receipt Transaction #3:

Carrier Name: Short Line RR
 Carrier Account: 05050951
 Product Code: 170
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: NE
 Origin Terminal TCN (City): Omaha
 Document Date: 3/22/2009
 Document Number: BYWRD23465
 Net Gallons: 25,200

Delivering Train Operator:

B&O RR is the delivering train operator since they are the train operator when the railcar is delivered to its final destination in California (last CA event). *B&O RR* will report the delivery of the railcars in Chico, California on Schedule 14E "Carrier Deliveries". Three transactions will be reported.

Delivery Transaction #1:

Carrier Name: B&O RR
 Carrier Account: 05050987
 Product Code: 241
 Consignor (Receiver) Name: XYZ Oil
 Consignor (Receiver) FEIN: 999888777
 Mode: R
 Destination State: CA
 Destination Terminal TCN (City): Benicia
 Document Date: 4/7/2009
 Document Number: DSER554433
 Net Gallons: 24,500

Delivery Transaction #2:

Carrier Name: B&O RR
 Carrier Account: 05050987
 Product Code: 241
 Consignor (Receiver) Name: XYZ Oil
 Consignor (Receiver) FEIN: 999888777
 Mode: R
 Destination State: CA
 Destination Terminal TCN (City): Benicia
 Document Date: 4/7/2009
 Document Number: GHUY9876
 Net Gallons: 25,000

Delivery Transaction #3:

Carrier Name: B&O RR
 Carrier Account: 05050987
 Product Code: 170
 Consignor (Receiver) Name: XYZ Oil
 Consignor (Receiver) FEIN: 999888777
 Mode: R
 Destination State: CA
 Destination Terminal TCN (City): Benicia
 Document Date: 4/7/2009
 Document Number: BYWRD23465
 Net Gallons: 25,200

Example Transaction #4:

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009 and delivers them to their final destination in Richmond, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

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Receiving Train Operator:

Reading RR is the receiving train operator since they are the train operator when the railcar is received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Omaha, Nebraska on Schedule 14D "Carrier Receipts". Three transactions will be reported.

Receipt Transaction #1:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	DSER554433
Net Gallons:	24,500

Receipt Transaction #2:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Receipt Transaction #3:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Delivering Train Operator:

Reading RR is the delivering train operator since they are the train operator when the railcar is delivered to its final destination in California (last CA event). *Reading RR* will report the delivery of the railcars in Chico, California on Schedule 14E "Carrier Deliveries". Three transactions will be reported.

Delivery Transaction #1:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Richmond
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

Delivery Transaction #2:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Richmond
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Delivery Transaction #3:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Richmond
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Example Transaction #5:

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009 and delivers them to a rail yard in Roseville, California on March 25, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Roseville, California on March 26, 2009 and delivers them to their final destination in Bakersfield, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

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Receiving Train Operator:

Reading RR is the receiving train operator since they are the train operator when the railcar is received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts". Three transactions will be reported.

Receipt Transaction #1:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	DSER554433
Net Gallons:	24,500

Receipt Transaction #2:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Receipt Transaction #3:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Delivering Train Operator:

Pennsylvania RR is the delivering train operator since they are the train operator when the railcar is delivered to its final destination in California (last CA event). *Pennsylvania RR* will report the delivery of the railcars in Bakersfield, California on Schedule 14E "Carrier Deliveries". Three transactions will be reported. Note that the destination city reports only the first nine characters since that is the size limit of the field.

Delivery Transaction #1:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Bakersfie
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

Delivery Transaction #2:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Bakersfie
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Delivery Transaction #3:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Bakersfie
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Example Transaction #6:

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009 and delivers them to a rail yard in Roseville, California on March 25, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Roseville, California on March 26, 2009 and delivers them to a rail yard in Bakersfield, California on March 30, 2009.

Train Operator *Short Line RR* (FEIN 777555333, Account Number PC MT 05-050951) receives the railcars in Bakersfield, California on March 31, 2009 and delivers them to their final destination in San Francisco, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

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Receiving Train Operator:

Reading RR is the receiving train operator since they are the train operator when the railcar is first received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts". Three transactions will be reported.

Receipt Transaction #1:

Carrier Name: Reading RR
 Carrier Account: 05050999
 Product Code: 241
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: CA
 Origin Terminal TCN (City): Benicia
 Document Date: 3/22/2009
 Document Number: DSER554433
 Net Gallons: 24,500

Receipt Transaction #2:

Carrier Name: Reading RR
 Carrier Account: 05050999
 Product Code: 241
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: CA
 Origin Terminal TCN (City): Benicia
 Document Date: 3/22/2009
 Document Number: GHUY9876
 Net Gallons: 25,000

Receipt Transaction #3:

Carrier Name: Reading RR
 Carrier Account: 05050999
 Product Code: 170
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: CA
 Origin Terminal TCN (City): Benicia
 Document Date: 3/22/2009
 Document Number: BYWRD23465
 Net Gallons: 25,200

Delivering Train Operator:

Short Line RR is the delivering train operator since they are the train operator when the railcar is delivered to its final destination in California (last CA event). *Short Line RR* will report the delivery of the railcars in San Francisco, California on Schedule 14E "Carrier Deliveries". Three transactions will be reported. Note that the destination city reports only the first nine characters (spaces removed) since that is the size limit of the field. Spaces and extraneous characters, like dashes, should be removed.

Delivery Transaction #1:

Carrier Name:	Short Line RR
Carrier Account:	05050951
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	SanFranci
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

Delivery Transaction #2:

Carrier Name:	Short Line RR
Carrier Account:	05050951
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	SanFranci
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Delivery Transaction #3:

Carrier Name:	Short Line RR
Carrier Account:	05050951
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	SanFranci
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Example Transaction #7:

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009 and delivers them to their final destination in Las Vegas, Nevada on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

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Receiving Train Operator:

Reading RR is the receiving train operator since they are the train operator when the railcar is first received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts". Three transactions will be reported.

Receipt Transaction #1:

Carrier Name: Reading RR
 Carrier Account: 05050999
 Product Code: 241
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: CA
 Origin Terminal TCN (City): Benicia
 Document Date: 3/22/2009
 Document Number: DSER554433
 Net Gallons: 24,500

Receipt Transaction #2:

Carrier Name: Reading RR
 Carrier Account: 05050999
 Product Code: 241
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: CA
 Origin Terminal TCN (City): Benicia
 Document Date: 3/22/2009
 Document Number: GHUY9876
 Net Gallons: 25,000

Receipt Transaction #3:

Carrier Name: Reading RR
 Carrier Account: 05050999
 Product Code: 170
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: CA
 Origin Terminal TCN (City): Benicia
 Document Date: 3/22/2009
 Document Number: BYWRD23465
 Net Gallons: 25,200

Delivering Train Operator:

Reading RR is the delivering train operator since they are the train operator when the railcar leaves California (last CA event). *Reading RR* will report the delivery of the railcars in Las Vegas, Nevada on Schedule 14E "Carrier Deliveries". Three transactions will be reported. Note that the destination city is reported with spaces removed. Spaces and extraneous characters, like dashes, should be removed.

Delivery Transaction #1:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

Delivery Transaction #2:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Delivery Transaction #3:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Example Transaction #8:

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009 and delivers them to a rail yard in Roseville, California on March 25, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Roseville, California on March 26, 2009 and delivers them to their final destination in Las Vegas, Nevada on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

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Receiving Train Operator:

Reading RR is the receiving train operator since they are the train operator when the railcar is first received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts". Three transactions will be reported.

Receipt Transaction #1:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	DSER554433
Net Gallons:	24,500

Receipt Transaction #2:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Receipt Transaction #3:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Delivering Train Operator:

Pennsylvania RR is the delivering train operator since they are the train operator when the railcar leaves California (last CA event). *Pennsylvania RR* will report the delivery of the railcars in Las Vegas, Nevada on Schedule 14E "Carrier Deliveries". Three transactions will be reported. Note that the destination city is reported with spaces removed. Spaces and extraneous characters, like dashes, should be removed.

Delivery Transaction #1:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

Delivery Transaction #2:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Delivery Transaction #3:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Example Transaction #9:

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009 and delivers them to a rail yard in Roseville, California on March 25, 2009.

Train Operator *Short Line RR* (FEIN 777555333, Account Number PC MT 05-050951) receives the railcars in Roseville, California on March 26, 2009 and delivers them to a rail yard in Fresno, California on March 30, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Fresno, California on March 31, 2009 and delivers them to their final destination in Las Vegas, Nevada on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

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Receiving Train Operator:

Reading RR is the receiving train operator since they are the train operator when the railcar is first received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts". Three transactions will be reported.

Receipt Transaction #1:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	DSER554433
Net Gallons:	24,500

Receipt Transaction #2:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Receipt Transaction #3:

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Delivering Train Operator:

Pennsylvania RR is the delivering train operator since they are the train operator when the railcar leaves California (last CA event). *Pennsylvania RR* will report the delivery of the railcars in Las Vegas, Nevada on Schedule 14E "Carrier Deliveries". Three transactions will be reported. Note that the destination city is reported with spaces removed. Spaces and extraneous characters, like dashes, should be removed.

Delivery Transaction #1:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

Delivery Transaction #2:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

Delivery Transaction #3:

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

Example Transaction #10:

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009 and delivers them to a rail yard in Roseville, California on March 25, 2009.

Train Operator *Short Line RR* (FEIN 777555333, Account Number PC MT 05-050951) receives the railcars in Roseville, California on March 26, 2009 and delivers them to a rail yard in Fresno, California on March 30, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Fresno, California on March 31, 2009 and delivers them to a rail yard in Las Vegas, Nevada on April 4, 2009.

Train Operator *B&O RR* (FEIN 111555999, Account Number PC MT 05-050987) receives the railcars in Las Vegas, Nevada on April 4, 2009 and delivers them to their final destination in Phoenix, Arizona on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

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Receiving Train Operator:

Reading RR is the receiving train operator since they are the train operator when the railcar is first received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts". Three transactions will be reported.

Receipt Transaction #1:

Carrier Name: Reading RR
 Carrier Account: 05050999
 Product Code: 241
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: CA
 Origin Terminal TCN (City): Benicia
 Document Date: 3/22/2009
 Document Number: DSER554433
 Net Gallons: 24,500

Receipt Transaction #2:

Carrier Name: Reading RR
 Carrier Account: 05050999
 Product Code: 241
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: CA
 Origin Terminal TCN (City): Benicia
 Document Date: 3/22/2009
 Document Number: GHUY9876
 Net Gallons: 25,000

Receipt Transaction #3:

Carrier Name: Reading RR
 Carrier Account: 05050999
 Product Code: 170
 Consignor (Shipper) Name: Midwest AgGiant
 Consignor (Shipper) FEIN: 111222333
 Mode: R
 Origin State: CA
 Origin Terminal TCN (City): Benicia
 Document Date: 3/22/2009
 Document Number: BYWRD23465
 Net Gallons: 25,200

Delivering Train Operator:

Pennsylvania RR is the delivering train operator since they are the train operator when the railcar leaves California (last CA event). *Pennsylvania RR* will report the delivery of the railcars in Phoenix, Arizona on Schedule 14E "Carrier Deliveries". Three transactions will be reported.

Delivery Transaction #1:

Carrier Name: Pennsylvania RR
Carrier Account: 05050963
Product Code: 241
Consignor (Receiver) Name: XYZ Oil
Consignor (Receiver) FEIN: 999888777
Mode: R
Destination State: AZ
Destination Terminal TCN (City): Phoenix
Document Date: 4/7/2009
Document Number: DSER554433
Net Gallons: 24,500

Delivery Transaction #2:

Carrier Name: Pennsylvania RR
Carrier Account: 05050963
Product Code: 241
Consignor (Receiver) Name: XYZ Oil
Consignor (Receiver) FEIN: 999888777
Mode: R
Destination State: AZ
Destination Terminal TCN (City): Phoenix
Document Date: 4/7/2009
Document Number: GHUY9876
Net Gallons: 25,000

Delivery Transaction #3:

Carrier Name: Pennsylvania RR
Carrier Account: 05050963
Product Code: 170
Consignor (Receiver) Name: XYZ Oil
Consignor (Receiver) FEIN: 999888777
Mode: R
Destination State: AZ
Destination Terminal TCN (City): Phoenix
Document Date: 4/7/2009
Document Number: BYWRD23465
Net Gallons: 25,200

Appendix H.

eFiling Checklist

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➤ *eFiling Checklist*

- Obtain the most current version of the Motor Fuels Electronic Filing Program eFiling Handbook and Specifications.
- Obtain the most current version of the BOE's motor fuels tax returns, reports, claim forms, schedules and instructions.
- Information Providers must obtain, complete and submit the most current version of the BOE's Trading Partner Agreement (TPA), Form BOE 400-TPA.
- Electronic Return Originators and Software Developers must obtain, complete and submit the most current version of the BOE's Application for Electronic Return Originator – Form 400-ELF.
- Upon notification of acceptance into the BOE's Motor Fuels eFiling Program, follow the instructions provided in the notice to perform system certification testing.

Information Providers:

- Return the signed Acknowledgement of Receipt Form to the BOE.
- Send the first test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 1**.
- Send a second test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 2**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- Send a third test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 3**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- After receiving notification from BOE that testing has been successfully completed, change the data type indicator from "T" for Test Data to "P" for Production Data.
- Begin filing motor fuels tax forms electronically.

Electronic Return Originators:

- Return the signed Acknowledgement of Receipt Form to the BOE.
- Send the first test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 1**.
- Send a second test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 2**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- Send a third test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 3**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- After receiving notification from the BOE that testing has been successfully completed, the BOE will post the ERO's name and contact information on its website.
- As clients are obtained, perform certification testing for Information Providers, as outlined above, for each client.
- After receiving notification from the BOE that client testing has been successfully completed, change the data type indicator from "T" for Test Data to "P" for Production Data.
- Begin filing motor fuels tax forms electronically for each approved client.

Appendix I.

**Confidentiality
Statement
Form BOE-324-GEN**

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➤ ***Confidentiality Statement***

The Motor Fuels Electronic Filing Program adheres to all confidentiality procedures and requirements set forth by the BOE. The BOE's form BOE-324-GEN "Privacy Notice – Information Provided to the Board of Equalization" provides information on the BOE's confidentiality procedures and requirements.

This form is available on the BOE website. Accessing the privacy notice form from the BOE home page may be done as follows: After connecting to the BOE's website (www.boe.ca.gov), enter the eServices section from one of the access points provided. Select "Motor Fuels Electronic Filing Program Information (eFiling Guide, Application Forms, Flat File Templates, Reference Material)" from the menu list that appears. Links to the transportation mode code forms are in Part VII - Reference Materials at the bottom of the page.

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