

FLT (Flat File) Examples

➤ *General*

Reportable Products: Any products identified by the BOE that are required to be reported. These products are typically identical to the Internal Revenue Service's reportable products. Please see the product code tables for more information on valid product codes.

Petroleum Carrier: Vessel, pipeline, and qualifying train operators (carriers) are required to report to the State of California all movements of reportable products. Carriers are required to report the origin and destination of each movement.

Terminal Operator: Terminal Operators are required to report all receipts and disbursements of reportable products into and out of a terminal. In addition, for each disbursement, the terminal operator is required to report by position holder the destination of reportable products as identified on the terminal bill-of-lading or other terminal-generated shipping document. Terminal Operators must also report the ending physical inventory for each reportable product held in terminal storage.

Supplier of Motor Vehicle Fuel and Supplier of Diesel Fuel (*separate licenses and returns are required*): Suppliers of Motor Vehicle Fuel and Diesel Fuel are required to report each removal of reportable product from a terminal rack, each import of product either above or below the terminal rack, and the blending of nontaxable products with a tax-paid fuel product.

Aircraft Jet Fuel Dealer: Aircraft Jet Fuel Dealers are required to report each purchase or sale of aircraft jet fuel, aircraft jet fuel manufactured, and each import either above or below the terminal rack.

Exempt Bus Operator: Diesel Exempt Bus Operators are required to report receipts (purchases) of ex-tax diesel fuel and fuel used in exempt and non-exempt bus operations using tax form descriptors. Please see Chapter 11, Flat File Formatting, for details.

Diesel Fuel Ultimate Vendor: Ultimate Vendors electronically filing weekly claims for refund (Diesel Fuel Tax Claim For Refund – Sales To Ultimate Purchasers) must also file the monthly claim for refund (Diesel Fuel Ultimate Vendor Report/Claim For Refund) electronically. Ultimate Vendors are required to report all fuel receipts and all fuel use, exports, and sales.

Claim for Refund on Nontaxable Sales and Exports of Diesel Fuel: Claimants are required to report all fuel receipts, fuel use, exports, and exempt sales. Please see Chapter 11, Flat File Formatting, for details.

Diesel Fuel Claim for Refund on Nontaxable Uses: Claimants are required to report all fuel receipts, fuel sales, and nontaxable uses of diesel fuel using tax form descriptors. Please see Chapter 11, Flat File Formatting, for details.

➤ *Introduction to Examples*

The following Flat File (FLT) examples are designed to illustrate the format of FLT-formatted tax returns and reports (tax forms) for the Petroleum Carrier Report, Terminal Operator Report, Supplier of Motor Vehicle Fuel Return, Supplier of Diesel Fuel Return, Aircraft Jet Fuel Dealer Return, Exempt Bus Operator Return, Diesel Fuel Ultimate Vendor Weekly and Monthly Report/Claim for Refund, Claim for Refund on Nontaxable Sales And Exports of Diesel Fuel, and Diesel Fuel Claim for Refund on Nontaxable Uses. Each FLT example is accompanied by its paper equivalent illustrating how the paper information is translated into the BOE's FLT format. Please note: *The example paper tax forms may not match the actual tax forms currently in use by the BOE, but are substantially equivalent to the actual forms.* These examples illustrate the typical transactions that occur for these tax forms and are intended to assist the Electronic Participant in understanding how the paper information is converted into an electronic format.