



Department of
Taxation

Motor Fuel Tax
ASCII Electronic Filing
Guide for Fuel Dealer

December 2015

Version: 2

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Chapter 1 - Introduction

General

This guide contains the instructions to file the motor fuel dealer tax returns electronically with the Ohio Department of Taxation. This guide is designed to provide the technical requirements for the electronic filing of motor fuel taxes. The Motor Fuel Tax ASCII Electronic Filing Guide's general instructions can be found http://www.tax.ohio.gov/excise/motor_fuel.aspx.

Ohio Department of Taxation (ODT) Contact

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Schedule Changes

The following schedules are new for the motor fuel dealer:

- Schedule 4 represents fuel that is produced (i.e., ethanol, biodiesel) and has a Mode of PR. Gallons must represent what is produced.
- Schedule 5AD represents disbursements of fuel for retail sales only. A retailer's Ohio Account Number is required to file disbursements to a retailer. The schedule will be used to calculate retail shrinkage for the fuel dealer and to provide documentation for the retail shrinkage refund.
- Schedule 15C represents the beginning and ending inventory. Note that recaps were eliminated.
- Schedules 14A, 14B, and 14C represent fuel that is transported for others. A separate transporter's license is no longer necessary.

Chapter 2 - Instructions for Fuel Dealer's ASCII Return Data File Layout

This file layout provides the ability to meet tax return data requirements for the tax type of Fuel Dealers (FD). It is important to understand that this file layout is used to define four types of record formats:

1. Fuel Dealer's Detail Report Format

- Motor Fuel Dealer Receipt Detail Schedule
- Motor Fuel Dealer Disbursement Detail Schedule
- Motor Fuel Dealer Inventory Detail Schedule
- Motor Fuel Dealer/Transporter Transport Detail Schedule

Always submit a Fuel Dealer's Detail Report (item 1 above). If no gallon activity occurred in the reporting month, the filer must submit a zero / no activity report through the Ohio Business Gateway.

Field Definitions

Provide all data in **FIXED WIDTH** format. Use space i.e. ASCII character = 32, to fill any missing information except as noted otherwise. Use any method you wish to generate the ASCII file. Use the following table to determine the number of field elements, expected length, and format of expected data.

FIELD REQUIREMENT Definitions:

- M – Mandatory
- P – Provide if available

Col	Field Position Beg	Field Position End	Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
1.	1	2	Jurisdiction Code	Text	2		M		States two digit abbreviation. Identifies the jurisdiction to which the data belongs: OH. Required for all records in ASCII file.
2.	3	3	Data Mode	Text	1	A	M		A = ASCII Required for all records in ASCII file.
3.	4	5	Return Type	Text	2	O	M	Return Type	O = Original A = Amendment Space fill field as needed to 2 digits. Required for all records in ASCII file.
4.	6	7	Tax Type1	Text	2	DS	M	State Tax Type Definitions	FD = Fuel Dealer Required for all records in ASCII file.
5.	8	13	Period End Date2	Text	6	YYYYMM	M		YYYY = Four digit year of the return period i.e. 2014. MM = Two digit month of the return period i.e. 01 for January. Example: 201406 Required for all records in ASCII file.
6.	14	16	Schedule Type	Text	3		M	Schedule Codes	Contain the schedule type associated with the Tax Report. See schedule list in this document for selections. Required for all records in ASCII file.
7.	17	19	Product Type3	Text	3	Fill/Add a Leading 0	M	Product Codes	This field will contain an Ohio Fuel Dealer product code. . See product code list OR if submitting a Zero Activity report, enter the value "000". Required for all records in ASCII file.

Col	Field Position Beg	Field Position End	Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
8.	20	21	Inventory Type	Text	2	BI – Beginning EI – Ending	M	Inventory Type Indicator	Mandatory when reporting beginning and ending inventory BI – Beginning EI – Ending Not used for this report when reporting receipts & disbursements but must space fill field to 2 characters.
9.	22	32	Filer FEIN Identifier	Text	11		M	FEIN/SSN	Federal Employee Identification Number. Space fill field as needed to 11 characters. Required for all records in ASCII file.
10.	33	43	Filer License Number	Text	11		M	State License Number	ODT issued Account Number of filer. Space fill field as needed to 11 characters. Required for all records in ASCII file.
11.	44	54	Place Holder [ODT Acct No.]	Text	11		M	Place Holder	You must space fill this field. [ODT account number of the retail dealer receiving the fuel. Required ONLY when schedule 5AD is present; must space fill to 11 characters]
12.	55	89	Seller Name	Text	35		M	Seller Name	On a receipt schedule, enter the name of the company that is selling the fuel to the company filing the report. On a disbursement schedule, enter the name of the company filing the report.
13.	90	100	Seller FEIN	Text	11		M	Seller FEIN	On a receipt schedule, enter the FEIN of the company that is selling the fuel to the company filing the report. On a disbursement schedule, enter the FEIN of the company filing the report.
14.	101	135	Buyer Name [Consignee Name]	Text	35		M	Buyer Name	On a disbursement schedule, enter the name of the company that is buying the fuel from the company filing the report. On a receipt schedule, enter the name of the company filing the report. [Name of the company hired to deliver the fuel; must space fill as needed to 35 characters]
15.	136	146	Buyer FEIN [Consignee FEIN]	Text	11		M	Buyer FEIN	On a disbursement schedule, enter the FEIN of the company that is buying the fuel from the company filing the report. On a receipt schedule, enter the FEIN of the company filing the report. [FEIN of the company hired to deliver the fuel; must space fill as needed to 35 characters]
16.	147	181	Carrier's Name [Consignor Name]	Text	35		M	Carrier Name	Carrier's Information is used for this report when reporting receipts & disbursements, and must space fill field as needed to 35 characters. [Name of the company that hired the company filing the report to haul the fuel; must space fill as needed to 35 characters]

Col	Field Position Beg	Field Position End	Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
17.	182	192	Carrier's FEIN [Consignor FEIN]	Text	11		M	Carrier FEIN	Carrier's Information is used for this report when reporting receipts & disbursements, and must space fill field as needed to 11 characters. [FEIN of the company that hired the company filing the report to haul the fuel; must space fill as needed to 11 characters]
18.	193	227	Place Holder [Bulk Plant Name]	Text	35		M	Place Holder	You must space fill this field. [Name of Bulk Plant; must be space filled as needed to 35 characters]
19.	228	238	Place Holder	Text	11		M	Place Holder	You must space fill this field.
20.	239	273	Place Holder	Text	35		M	Place Holder	You must space fill this field.
21.	274	284	Place Holder	Text	11		M	Place Holder	You must space fill this field.
22.	285	314	Document Number	Text	30		M	Document No	Document Number, Bills of Lading (BOL), Manifest, etc. is used for this report when reporting receipts & disbursements, and must space fill field as needed to 30 characters.
23.	315	322	Date Received/Shipped	Text	8	MMDDCCYY	M	Document No, BOL, Manifest Date, etc.	Date Received/Shipped is used for this report when reporting receipts & disbursements. MM = Two digit month of the BOL i.e. 01 for January, etc. DD = Two digit day of the BOL i.e. 01, 02, 03, and so on to 31. CCYY = Four digit year of the BOL i.e. 2014, etc. Example: 01162014
24.	323	324	Transportation Mode	Text	2		M	FTA Standard Transportation Codes.	This code is two digits. For single character modes, report the single alpha character and space fill to 2 characters. J = Truck, R = Rail, B = Barge, S = Ship, PL = Pipeline, BA = Book Adjustment, and GS = Gas Station, PR = Production
25.	325	335	Origin Terminal Code4	Text	11	T##OH####	M	Point of Origin Terminal Control Number (TCN)	Terminal Control Number is used for this report when reporting receipts & disbursements, and must space fill field as needed to 11 digits. Example: T99OH9999 (No separators for a 9 digit TCN code. Add two spaces for a total of 11 digits). Mandatory if the origin city and state are not provided.
26.	336	365	Origin Address	Text	30		P	Point of Origin Address	Physical address where the product originated from is used for this report when reporting receipts & disbursements, and must space fill field as needed to 30 characters.

Col	Field Position Beg	Field Position End	Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
27.	366	385	Origin City [Bulk Plant City]	Text	20		M	Point of Origin City	Physical city where the product originated from is used for this report when reporting receipts & disbursements, and must space fill field. Mandatory (along with the Origin State) if the Origin Terminal Code is not supplied. [Physical city where the bulk plant is located; must be space filled as needed to 35 characters]
28.	386	387	Origin State [Bulk Plant State]	Text	2	State Abbreviation	M	Point of Origin State	Physical two digit State abbreviation where the product originated from is used for this report when reporting receipts & disbursements. Mandatory (along with the Origin City) if the Origin Terminal Code is not supplied. [Physical two digit State abbreviation where bulk plant is located]
29.	388	396	Origin Zip	Text	9		P	Point of Origin Zip Code + 4	Physical zip code + 4 where the product originated from is used for this report when reporting receipts & disbursements, and must space fill field.
30.	397	426	Origin County	Text	30		P	Point of Origin County	Physical county where the product originated from is used for this report when reporting receipts & disbursements, and must space fill field as needed to 30 characters.
31.	427	429	Origin Country Code	Text	3		P	Point of Origin Country	Physical country where the product originated from is used for this report when reporting receipts & disbursements, and must space fill field as needed to 3 characters. Example: USA – United States, CAN – Canada, MEX – Mexico
32.	430	440	Destination Terminal Code4	Text	11	T##OH####	M	Point of Destination Terminal Control Number (TCN)	Terminal Control Number is used for this report when reporting receipts & disbursements, and must space fill field as needed to 11 digits. Example: T99OH9999 (No separators for a 9 digit TCN code. Add two spaces for a total of 11 digits). Mandatory if the destination city and state are not provided.
33.	441	470	Destination Address	Text	30		P	Point of Destination Address	Physical address where the product was delivered is used for this report when reporting receipts & disbursements, and must space fill field as needed to 30 characters.
34.	471	490	Destination City	Text	20		M	Point of Destination City	Physical city where the product was delivered is used for this report when reporting receipts & disbursements, and must space fill field as needed to 20 characters. Mandatory (along with the Destination State) if the Destination Terminal Code is not supplied.
35.	491	492	Destination State	Text	2	State Abbreviation	M	Point of Destination State	Physical two digit State abbreviation where the product was delivered is used for this report when reporting receipts & disbursements. Mandatory (along with the Destination City) if the

Col	Field Position Beg	Field Position End	Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
									Destination Terminal Code is not supplied.
36.	493	501	Destination Zip	Text	9		P	Point of Destination Zip Code + 4	Physical zip code + 4 where the product was delivered is used for this report when reporting receipts & disbursements, and must space fill field as needed to 9 digits. Space fill field if the +4 is not known.
37.	502	531	Destination County	Text	30		P	Point of Destination County	Physical county where the product was delivered is used for this report when reporting receipts & disbursements, and must space fill field as needed to 30 characters.
38.	532	534	Destination Country Code	Text	3		P	Point of Destination Country	Physical country where the product was delivered is used for this report when reporting receipts & disbursements, and must space fill field as needed to 3 characters. Example: USA – United States, CAN – Canada, MEX – Mexico
39.	535	548	Net Gallons ⁵	Text	14		P	Net Gallons	Mandatory for this report when reporting receipts and disbursements, and must space fill field as needed to 14 characters. Provide whole gallons amounts only, no decimals. Enter negative values as “-3245”.
40.	549	562	Gross Gallons ⁵	Text	14		M	Gross Gallons	Mandatory for this report when reporting receipts and disbursements, and must space fill field as needed to 14 characters. Provide whole gallons amounts only, no decimals. Enter negative values as “-3245”.
41.	563	576	Billed Gallons ⁵	Text	14		M	Billed Gallons	Mandatory for this report when reporting receipts and disbursements, and must space fill field as needed to 14 characters. Provide whole gallons amounts only, no decimals. Enter negative values as “-3245”.

1. Tax Type Code – Is a 2 character code that identifies the type of return.
2. Period End Date – Must be in “YYYYMM” format.
3. Product Type – Must consist of three digits, left padded with zeroes i.e. “065” not “65” for gasoline.
4. Terminal Code – Can contain a federally assigned Terminal If the Terminal Code is not supplied then the City and State information must be supplied for all mandatory fields (i.e., T##OH####)
5. Net, Gross, and Billed Gallons – Provide whole gallons amounts only, no decimals. For negative values, prefix the gallon amount with a “-” (hyphen or minus sign) i.e. “-3424”, all other values will be assumed positive.

Inventory Record Layout

The inventory record only requires data in the following fields. All other fields are space filled. Space fill the required fields if the data does not fill the required space as listed above in the field definitions.

Inventory Record	Description of Reported Information
1. Jurisdiction Code	OH
2. Data Mode	A
3. Return Type	O
4. Tax Return Type	FD
5. Period End Date	YYYYMM
6. Schedule Type	15C
7. Product Type	FTA Product Code
8. Inventory	BI = Beginning Inventory & EI = Ending Inventory
9. Filer's FEIN	Your Federal Identification Number
10. License Number	State assigned License or Account Number
39. Net Gallons	The net gallons in inventory for each product
40. Gross Gallons	The gross gallons in inventory for each product
41. Place Holder	The value "0" (zero)

Transporter Record Layout

The transporter record only requires data in the following fields. All other fields are space filled. Space fill the required fields if the data does not fill the required space as listed above in the field definitions.

Transporter Record	Description of Reported Information
1. Jurisdiction Code	OH
2. Data Mode	A
3. Return Type	O
4. Tax Return Type	FD
5. Period End Date	YYYYMM
6. Schedule Type	14A or 14B or 14C
7. Product Type	FTA Product Code

8. Inventory	BI = Beginning Inventory & EI = Ending Inventory
9. Filer's FEIN	Your Federal Identification Number
10. License Number	State assigned License or Account Number
39. Net Gallons	The net gallons in inventory for each product
40. Gross Gallons	The gross gallons in inventory for each product
41. Place Holder	The value "0" (zero)

Examples of ASCII File Submission

This section of the guide will offer the filer an example of the creation of an ASCII data file. Utilize the examples listed in this guide to help you with the creation of your ASCII file. Because the filing requirement for ASCII submission is fixed width, all fields should be space filled to their max width.

Examples:

- Field Layout Example
- Activity submission

Field Layout Example

Schedule Detail Record Layout

(Note: do NOT include divisors in submitted file they are used for readability only)

Blank areas in the example fields contain spaces but are shown separated for readability. Example data is left justified within the fields. True example is shown at the bottom of the document.

Column Number:	1	2	3	4	5	6	7	8	9	10	11	
Field Positions:	12	3	45	67	890123	456	789	01	23456789012	34567890123	45678901234	
Example:	OH	A	O	FD	201406	3	065		223355668	22335500		
Column Number:	12							13		14		15
Field Positions:	56789012345678901234567890123456789							01234567890		12345678901234567890123456789012345		67890123456
Example:	WE SELL FUEL, LLC							778855331		GUS HAS GAS		223355668
Column Number:	16							17		18		19
Field Positions:	78901234567890123456789012345678901							23456789012		34567890123456789012345678901234567		89012345678
Example:	WE HAUL FUEL, INC.							335599112				
Column Number:	20							21		22		23
Field Positions:	90123456789012345678901234567890123							45678901234		567890123456789012345678901234		56789012
Example:										11233455		06152014
Column Number:	24	25		26				27		28	29	
Field Positions:	34	56789012345		678901234567890123456789012345				67890123456789012345		67	890123456	
Example:	J			1300 E MAIN ST				SOMEWHERE		KY	392253225	
Column Number:	30						31	32		33		34
Field Positions:	789012345678901234567890123456						789	01234567890		123456789012345678901234567890		12345678901234567890
Example:	ABC COUNTY						USA			2451 S 42ND AVENUE		SOMEPLACE
Column Number:	35	36		37				38	39		40	41
Field Positions:	12	345678901		234567890123456789012345678901				234	56789012345678		90123456789012	34567890123456
Example:	OH	394060211		ABD COUNTY				USA	8515		8510	8515

Inventory Record Layout

(Note: do NOT include divisors in submitted file they are used for readability only)

Blank areas in the example fields contain spaces but are shown separated for readability. Example data is left justified within the fields. True example is shown at the bottom of the document.

Column Number: 1 2 3 4 5 6 7 8 9 10 11
Field Positions: 12 | 3 | 45 | 67 | 890123 | 456 | 789 | 01 | 23456789012 | 34567890123 | 45678901234 |
Example: OH A O FD 201406 15C 065 EI 223355668 22335500

Column Number: 12 13 14 15
Field Positions: 56789012345678901234567890123456789 | 01234567890 | 12345678901234567890123456789012345 | 67890123456 |
Example:

Column Number: 16 17 18 19
Field Positions: 78901234567890123456789012345678901 | 23456789012 | 34567890123456789012345678901234567 | 89012345678 |
Example:

Column Number: 20 21 22 23
Field Positions: 90123456789012345678901234567890123 | 45678901234 | 567890123456789012345678901234 | 56789012 |
Example:

Column Number: 24 25 26 27 28 29
Field Positions: 34 | 56789012345 | 678901234567890123456789012345 | 67890123456789012345 | 67 | 890123456 |
Example:

Column Number: 30 31 32 33 34
Field Positions: 789012345678901234567890123456 | 789 | 01234567890 | 123456789012345678901234567890 | 12345678901234567890 |
Example:

Column Number: 35 36 37 38 39 40 41
Field Positions: 12 | 345678901 | 234567890123456789012345678901 | 234 | 56789012345678 | 90123456789012 | 34567890123456 |
Example:

Transporter Record Layout

(Note: do NOT include divisors in submitted file they are used for readability only)

Blank areas in the example fields contain spaces but are shown separated for readability. Example data is left justified within the fields. True example is shown at the bottom of the document.

Column Number:	1	2	3	4	5	6	7	8	9	10	11													
Field Positions:	12		3		45		67		890123		456		789		01		23456789012		34567890123		45678901234			
Example:	█		█		█		█		█		█		█		█		█		█		█		█	
Column Number:	12												13	14	15									
Field Positions:	56789012345678901234567890123456789													01234567890		12345678901234567890123456789012345		67890123456						
Example:	█												█	█	█	█								
Column Number:	16												17	18	19									
Field Positions:	78901234567890123456789012345678901													23456789012		34567890123456789012345678901234567		89012345678						
Example:	█												█	█	█	█	█							
Column Number:	20												21	22	23									
Field Positions:	90123456789012345678901234567890123													45678901234		567890123456789012345678901234		56789012						
Example:	█												█	█	█	█								
Column Number:	24	25				26												27			28	29		
Field Positions:	34		56789012345		678901234567890123456789012345		67890123456789012345		67		890123456													
Example:	█		█		█		█		█		█		█											
Column Number:	30												31	32	33					34				
Field Positions:	789012345678901234567890123456													789		01234567890		123456789012345678901234567890		12345678901234567890				
Example:	█												█	█	█					█				
Column Number:	35	36				37												38	39			40	41	
Field Positions:	12		345678901		234567890123456789012345678901		234		56789012345678		90123456789012		34567890123456											
Example:	█		█		█		█		█		█		█		█									

Tax Return Example

This example represents a submission with activity for this Report. The purpose of this example is to show how an ASCII file should look when sent to the Ohio Department of Taxation. The example focuses on the following:

- A single Tax Type FD
- Load activity, represented by receipts and disbursements

OHAO	FD201406	3065	223355668	22335500	BRADFORD FUEL DEPOT	778855331	FLANNIGAN OIL SERVICE	
	223355668		CARRIER OILS TRANSPORT		335599112			
			1158254		06142014PL		HOUSTON	TX
				USAT99OH9999	2451 S 42ND AVENUE		RICHMOND	OH394060211FRANKLIN
	USA288515		288510					288510
OHAO	FD201406	1065	223355668	22335500	FLANNIGAN OIL SERVICE	223355668	MILITARY BASE COMP BB	
	444455554		CARRIER OILS TRANSPORT		335599112			
			1168254		06152014J T99OH9999	1300	E MAIN ST	RICHMOND
253225GREENUP				USA	2451 S CREWCUT DR		ON BASE	OH392
	USA8515		8510					OH394060211FRANKLIN
								8510
OHAO	FD20140610B065		223355668	22335500	FLANNIGAN OIL SERVICE	223355668	MILITARY BASE COMP BB	
	998899889		CARRIER OILS TRANSPORT		335599112			
			1168254		06152014J T99OH9999	1300	E MAIN ST	RICHMOND
253225GREENUP				USA	2451 S ZEBRA STRIPES LANE		LOCKDOWN	OH392
	USA8515		8510					OH394060211FRANKLIN
								8510

Chapter 3 – Code Lists

ODT Schedule Codes

Return Name	Tax Type	Return ID Type
Fuel Dealer	FD	MF2

Tax Returns	Tax Types	Schedule Codes	Descriptions
Fuel Dealer	FD	1	Tax paid receipts
		2	Receipts from Ohio dealers tax unpaid
		3	Imports into Ohio tax unpaid
		4	Ohio Production (available for ASCII only)
		5AD	Sales to retail stations in Ohio
		5	Fuel distributed or used in a taxable manner not included on schedule 5AD
		6	Sold without tax to other Ohio dealers
		7	Exported out of Ohio
		8	Sold to U.S. government
		10	Sold or used for other nontaxable purpose
		10B	Sold to propel aircraft
		14A	Total gallons loaded at an Ohio terminal or bulk plant and delivered to another state
		14B	Total gallons loaded at an out-of-state terminal or bulk plant and delivered to Ohio
		14C	Total gallons loaded at an Ohio terminal or bulk plant and delivered to Ohio
15C	Physical beginning inventory		
15C	Physical ending inventory		

ODT Product Group and Codes

FTA Motor Fuel Tax Section Uniformity Committee and the Canadian Fuel Tax Council have adopted product codes to be used on the Uniform Forms.

Tax Return Product Groups

Product	Product Group
Gasoline	GA
Clear Diesel	CD
Low-Sulfur Dyed Diesel	LD
High-Sulfur Dyed Diesel	HD
Kerosene	KO
CNG	CG
LNG	LG
Propane	PR
Other	OT

Ohio Product Codes

Product	Product Codes	Product Group
Alcohol	123	GA
Ethanol (100%)	E00	GA
Methanol (100%)	M00	GA
Asphalt	188	OT
Aviation Gasoline	125	GA
Blending Components	122	OT
Additive Miscellaneous	090	OT
Benzene	248	OT
Butane, including butane-propane mix	055	OT
Butylene	198	OT
CBOB	301	OT
ETBE	249	OT
Ethane	052	OT
Ethylene	196	OT
Isobutane	058	OT
MTBE	093	OT
Methane	265	OT
Naphthas	126	OT

Product	Product Codes	Product Group
Pentanes, including isopentanes	059	OT
Propylene	075	OT
Raffinates	223	OT
RBOB	302	OT
TAME	121	OT
Toluene	199	OT
Waste Oil	091	OT
Xylene	076	OT
Compressed Natural Gas (CNG)	224	CG
Crude Oil	001	OT
Diesel Fuel Group – Dyed		
Biodiesel – Dyed	171	LD
Biodiesel - Dyed (100%)	D00	LD
(Percentage of biodiesel-dyed)	D01-D99	LD
Diesel Fuel – Dyed	228	HD
High Sulfur Diesel – Dyed	226	HD
Low Sulfur Diesel – Dyed	227	LD
Ultra Low Sulfur Diesel – Dyed	314	LD
No 1 Diesel – Dyed	231	LD
Diesel Fuel #4 – Dyed	153	HD
Kerosene – Dyed	072	LD
Low Sulfur Kerosene – Dyed	073	LD
High Sulfur Kerosene – Dyed	074	HD
Diesel Fuel Group – Undyed		
Biodiesel – Undyed	170	CD
Biodiesel - Undyed (100%)	B00	CD
(Percentage of biodiesel- undyed)	B01-B99	CD
Diesel Fuel – Undyed	160	CD
Low Sulfur diesel #1 – Undyed	161	CD
Low Sulfur Diesel #2 – Undyed	167	CD
Ultra Low Sulfur Diesel – Undyed	313	CD

Product	Product Codes	Product Group
No. 1 Fuel Oil – Undyed	150	CD
Diesel Fuel #4 – Undyed	154	CD
#1 High Sulfur Diesel – Undyed	282	CD
#2 High Sulfur Diesel – Undyed	283	CD
Kerosene – Undyed	142	KO
Low Sulfur Kerosene – Undyed	145	KO
High Sulfur Kerosene – Undyed	147	KO
Excluded Liquid (Mineral Oil)	077	OT
Gasoline Fuel Group		
Gasohol Blend (Rollup Code)	124	GA
Percentage of Ethanol	E01-E99	GA
Percentage of Methanol	M01-M99	GA
Gasoline	065	GA
Gasoline MTBE	071	GA
Heating Oil	152	OT
Hydrogen	259	OT
Jet Fuel	130	KO
Liquid Natural Gas (LNG)	225	LG
Marine Gas Oil	280	OT
Marine Diesel Oil	279	OT
Mineral Oils	281	OT
Natural Gasoline	061	OT
Organic Oils	960	OT
Propane	054	PR
Residual Fuel Oil	175	OT
Soy Oil	285	OT
Transmix	100	OT
Undefined Products	092	OT

Book Adjustment Codes

Transfers within a bulk plant from one product type to another product type must be accounted for on the receipt (2) and disbursement (6) schedules. List on the disbursement schedule indicating the “book adjustment” code (from the table below) where the product is being disbursed to column 13 (Seller FEIN), and list on the receipts schedule the “book adjustment” code where the product is being received from in column 13 (Seller FEIN). The mode of transportation is always BA. Complete other fields as required.

Enter appropriate code:

Seller FEIN	Product Group
000000065	Gasoline
000000126	Propane
000000145	Kerosene
000000161	Clear Diesel
000000226	High Sulfur Dyed Diesel
000000227	Low Sulfur Dyed Diesel
000000999	Other Products

Postal Code Abbreviations

USA (US) State	Abbreviation	USA (US) State	Abbreviation	Mexican (MX) State	Abbreviation
Alabama	AL	North Dakota	ND	Aguascalientes	AG
Alaska	AK	Ohio	OH	Baja California	BC
Arizona	AZ	Oklahoma	OK	Baja California Sur	BS
Arkansas	AR	Oregon	OR	Campeche	CM
California	CA	Pennsylvania	PA	Chiapas	CS
Colorado	CO	Rhode Island	RI	Chihuahua	CH
Connecticut	CT	South Carolina	SC	Coahuila	CO
Delaware	DE	South Dakota	SD	Colima	CL
District of Columbia	DC	Tennessee	TN	Distrito Federal	DF
Florida	FL	Texas	TX	Durango	DG
Georgia	GA	Utah	UT	Guanajuato	GT
Hawaii	HI	Vermont	VT	Guerrero	GR
Idaho	ID	Virginia	VA	Hidalgo	HG
Illinois	IL	Washington	WA	Jalisco	JA
Indiana	IN	West Virginia	WV	Mexico	MX
Iowa	IA	Wisconsin	WI	Michoacán	MI
Kansas	KS	Wyoming	WY	Morelos	MO
Kentucky	KY	Canadian (CA) Province/Territory	Abbreviation	Nayarit	NA
Louisiana	LA	Alberta	AB	Nuevo Leon	NL
Maine	ME	British Columbia	BC	Oaxaca	OA
Maryland	MD	Manitoba	MB	Puebla	PU
Massachusetts	MA	New Brunswick	NB	Queretaro	QT
Michigan	MI	Newfoundland	NL	Quintana Roo	QR
Minnesota	MN	Northwest Territory	NT	San Luis Potosi	SL
Mississippi	MS	Nova Scotia	NS	Sinaloa	SI
Missouri	MO	Nunavut	NU	Sonora	SO
Montana	MT	Ontario	ON	Tabasco	TA
Nebraska	NE	Prince Edward Island	PE	Tamaulipas	TM
Nevada	NV	Quebec	QC	Tlaxcala	TL
New Hampshire	NH	Saskatchewan	SK	Veracruz	VE
New Jersey	NJ	Yukon Territory	YT	Yucatan	YC
New Mexico	NM			Zacatecas	ZA
New York	NY				
North Carolina	NC				