



Motor Fuel Tax  
ASCII Electronic Filing  
Guide for Exporter

December 2015

Version 2.0

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# Chapter 1 - Introduction

## General

This guide contains the instructions to file the motor fuel exporter 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](http://www.tax.ohio.gov/excise/motor_fuel.aspx).

## Ohio Department of Taxation (ODT) Contact

If you have any questions or concerns about this document, please contact the Excise and Energy Division at:

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## Schedule Changes

The following schedules are changes for the motor fuel exporter:

- Schedule 1B represents fuel received for export, destination state tax paid.
- Schedule 2E represents fuel received for export, destination state tax not paid.
- Schedule 7A represents fuel exported, destination state tax paid.
- Schedule 7D represents fuel exported, destination state tax not paid.

## Chapter 2 - Instructions for Exporter's ASCII Return Data File Layout

This file layout provides the ability to meet tax return data requirements for the tax type of Exporter's (EX). It is important to understand that this file layout is used to define two types of record formats:

1. Exporter's Detail Report Format
  - a. Exporter's Schedule of Receipts
  - b. Exporter's Schedule of Disbursements

Always submit a Exporter'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		Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
	Begin	End							
1.	1	2	Jurisdiction Code	Text	2	OH	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	BI	M	State Tax Type Definitions	EX = Exporter Required for all records in ASCII file.

Col	Field Position		Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
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: 201401 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 product code OR the value "000" is used when a Zero Activity report is submitted. Required for all records in ASCII file.
8.	20	21	Place Holder	Text	2		M	Place Holder	You must space fill this field.
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 License Number. Space fill field as needed to 11 characters. Required for all records in ASCII file.
11.	44	54	Place Holder	Text	11		M	Place Holder	You must space fill this field.
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	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. Mandatory if Buyer FEIN is not provided. (Mandatory for Schedule 7)

Col	Field Position		Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
15.	136	146	Buyer FEIN	Text	11		M	Buyer FEIN	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. Mandatory if Buyer Name is not provided. (Mandatory for Schedule 7)
16.	147	181	Carrier Name	Text	35		P	Carrier Name	Carrier's Information is used for this report when reporting receipts & disbursements, and must space fill field as needed to 35 characters.
17.	182	192	Carrier FEIN	Text	11		P	Carrier FEIN	Carrier's Information is used for this report when reporting receipts & disbursements, and must space fill field as needed to 11 characters.
18.	193	227	Place Holder	Text	35		M	Place Holder	You must space fill this field.
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. 2015, 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, and GS = Gas Station

Col	Field Position		Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
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.
27.	366	385	Origin 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.
28.	386	387	Origin 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.
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

Col	Field Position		Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
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 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

Col	Field Position		Field Position Description	Data Type	Size	Format	Field Requirement	FTA Schedule Definition	Explanation
39.	535	548	Net Gallons	Text	14		P	Net Gallons	Mandatory for this report when reporting receipts and disbursements, 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 Gallons5	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	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.

## 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 example listed 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.

<b>Column Number:</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>		
<b>Field Positions:</b>	12	3	45	67	890123	456	789	01	23456789012	34567890123	45678901234		
<b>Example:</b>	OH	A	O	EX	201406	1B	065		223355668	22335500			
<b>Column Number:</b>	<b>12</b>							<b>13</b>			<b>14</b>	<b>15</b>	
<b>Field Positions:</b>	56789012345678901234567890123456789							01234567890			1234567890123456789012345	67890123456	
<b>Example:</b>	WE SELL FUEL, LLC						778855331			GUS HAS GAS	223355668		
<b>Column Number:</b>	<b>16</b>							<b>17</b>			<b>18</b>	<b>19</b>	
<b>Field Positions:</b>	78901234567890123456789012345678901							23456789012			3456789012345678901234567	89012345678	
<b>Example:</b>	WE HAUL FUEL, INC.						335599112						
<b>Column Number:</b>	<b>20</b>							<b>21</b>			<b>22</b>	<b>23</b>	
<b>Field Positions:</b>	90123456789012345678901234567890123							45678901234			56789012345678901234	56789012	
<b>Example:</b>										11233455	06152014		
<b>Column Number:</b>	<b>24</b>	<b>25</b>			<b>26</b>			<b>27</b>			<b>28</b>	<b>29</b>	
<b>Field Positions:</b>	34	56789012345			678901234567890123456789012345			67890123456789012345			67	890123456	
<b>Example:</b>	J				1300 E MAIN ST			APPOMATTOX			OH	392253225	
<b>Column Number:</b>	<b>30</b>					<b>31</b>	<b>32</b>			<b>33</b>			<b>34</b>
<b>Field Positions:</b>	789012345678901234567890123456					789	01234567890			123456789012345678901234567890			12345678901234567890
<b>Example:</b>	APPOMATTOX COUNTY					USA			2451 S 42ND AVENUE			CHARLOTTESVILLE	
<b>Column Number:</b>	<b>35</b>	<b>36</b>			<b>37</b>			<b>38</b>	<b>39</b>			<b>40</b>	<b>41</b>
<b>Field Positions:</b>	12	345678901			234567890123456789012345678901			234	56789012345678			90123456789012	34567890123456
<b>Example:</b>	KY	394060211			ALBEMARLE			USA	8515			8510	8515

## 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 EX
- Load activity, represented by receipts and disbursements

OHAO	EX201406	1B065	223355668	22335500	BRADFORD FUEL DEPOT	778855331	FLANNIGAN OIL SERVICE	
			223355668	CARRIER OILS TRANSPORT	335599112			
				1158254	06142014J		HOUSTON	OH
					2451 S 42ND AVENUE		RICHMOND	KY
			2885	2885	2885			
OHAO	EX201406	1B065	223355668	22335500	FLANNIGAN OIL SERVICE	223355668	MILITARY BASE COMP BB	
			444455554	CARRIER OILS TRANSPORT	335599112			
				1168254	06152014J		RICHMOND	OH
							ON BASE	IN
			8515	8510	8510			
OHAO	EX201406	7A065	223355668	22335500	FLANNIGAN OIL SERVICE	223355668	MILITARY BASE COMP BB	
			444455554	CARRIER OILS TRANSPORT	335599112			
				1168254	06152014J		RICHMOND	OH
					2451 S ZEBRA STRIPES LANE		ON BASE	IN
			8515	8510	8510			

## Chapter 3 – Code Lists

### ODT Schedule Codes

Return Name	Tax Type	Return ID Type
Exporter	EX	EX2

Tax Returns	Tax Type	Schedule Codes	Descriptions
Exporter	EX	1B	Gallons received for export, destination state tax paid
		2E	Gallons received for export, destination state tax not paid
		7A	Gallons exported, destination state tax paid
		7D	Gallons exported in bulk, destination state tax not paid

### 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

Product	Product Codes	Product Group
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
Napthas	126	OT
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
<b>Diesel Fuel Group – Dyed</b>		
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

Product	Product Codes	Product Group
Diesel Fuel #4 – Dyed	153	HD
Kerosene – Dyed	072	LD
Low Sulfur Kerosene – Dyed	073	LD
High Sulfur Kerosene – Dyed	074	HD
<b>Diesel Fuel Group – Undyed</b>		
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
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
<b>Gasoline Fuel Group</b>		
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

<b>Product</b>	<b>Product Codes</b>	<b>Product Group</b>
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

## 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	BJ
Arizona	AZ	Oklahoma	OK	Baja California Sur	BS
Arkansas	AR	Oregon	OR	Campeche	CP
California	CA	Pennsylvania	PA	Chiapas	CH
Colorado	CO	Rhode Island	RI	Chihuahua	CI
Connecticut	CT	South Carolina	SC	Coahuila	CU
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	GJ
Hawaii	HI	Vermont	VT	Guerrero	GR
Idaho	ID	Virginia	VA	Hidalgo	HG
Illinois	IL	Washington	WA	Jalisco	JA
Indiana	IN	West Virginia	WV	Mexico	EM
Iowa	IA	Wisconsin	WI	Michoacán	MH
Kansas	KS	Wyoming	WY	Morelos	MR
Kentucky	KY	<b>Canadian (CA) Province/Territory</b>	<b>Abbreviation</b>	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	QA
Michigan	MI	Newfoundland	NF	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	VZ
New Jersey	NJ	Yukon Territory	YT	Yucatan	YC
New Mexico	NM			Zacatecas	ZT
New York	NY				
North Carolina	NC				