

Oregon Department of Transportation



Motor Fuel Electronic Filing Guide

July 2022

Version 2.1

The Oregon Fuels Tax Group Mission

Consistently and fairly administer fuels tax laws for funding a safe, efficient transportation system that supports economic opportunity and livable communities for all Oregonians.

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Section 1 – Oregon eFile User Guide

Chapter 1 – eFile Overview

1.1 Introduction

The Oregon Department of Transportation (ODOT) created an online fuels tax system (OFTS). This system will accept the following tax reports in an eXtensible Mark-up Language (XML) format:

- Common and Contract Carrier Report
- Motor Vehicle Fuel and Aircraft Fuel Dealer Tax Report
- Terminal Operator Report
- Use Fuel Seller Tax Report

You must apply for access. Approved users must comply with the guidelines of this publication and all applicable fuels tax statutes, rules, publications, and notices.

This document contains instructions, guidelines, procedures and criteria for filing XML based reports in the fuels tax system. Additional electronic guides, instructions and supporting documents are located on the [Fuels Tax website](#).

1.2 Who Can Participate in eFile Programs

Participation is required for the following licenses with over 2,000 transactions per report:

- Motor Vehicle Fuel Dealers
- Terminal Operators
- Common and Contract Carriers
- Use Fuel Sellers

1.3 Advantages of eFiling

- Reduces paperwork and costs of handling paperwork.
- Eliminates postal delays and associated late filing penalties.
- Reduces manual data entry errors.
- Provides a complete audit trail of tax forms and schedules.

This guide will assist you in implementing and filing XML based reports for motor fuel tax reports and associated schedules.

1.4 Payment Options

Payments are made by ACH Debit through the Fuels Tax System. Licensees have two payment options:

- Recurring payment
 - Automatically sends payment on the date that you decide.
- Manual/One-Time payment
 - You initiate payment each time.

1.5 Publication Upgrades

- Yearly updated documents reveal any changes in laws, rules or procedures.
- Posted changes located on the [Fuels Tax website](#).
- Communicated to current and potential partners by system or email communications.

1.6 Communications

All system and/or email communications are sent to the primary contact and their eFile contact, if applicable.

Chapter 2 - eFile Program Administration

2.1 XML Version

For Motor Vehicle Fuel and Aircraft Fuel Dealer Tax Reports, this Electronic Filing Guide follows the MFET – Motor Fuel Excise Tax schema. The Use Fuel Seller Tax Report and related schedules require a separate schema. Both schemas can be found on the Fuels Tax website's [eFile Materials section](#).

2.2 XML Transmission Method

ODOT accepts XML files by upload to our fuels tax system from certified licensees. For more information about filing procedures, contact [ODOT's eFile Coordinator](#).

2.3 Available XML Filing

The following reports and their associated schedules may be filed using XML:

- Common and Contract Carrier Report
- Motor Vehicle Fuel and Aircraft Fuel Dealer Tax Report
- Terminal Operator Report
- Use Fuel Seller Tax Report

2.4 Requirements for Timely Filing

Reports must be uploaded, filed, and paid on or before the due date.

Dates are based on a calendar month (quarterly or annually with approval). Due dates that fall on a Saturday, Sunday, or recognized Oregon State holiday are due on or before the next business day.

Report Type	Due Date
Motor Vehicle Fuel and Aircraft Fuel Dealer Tax Report	Received on or before the 25th of the following month.
Use Fuel Seller Tax Report (Monthly, Quarterly, Annual)	Received on or before the 20th of the following month.
Common and Contract Carrier Report	Received on or before the 25th of the following month.
Terminal Operator Report	Received on or before the 25th of the following month.

2.5 Penalty for Failure to Timely File a Report

Refer to the specific [Fuels Tax Compliance Guides](#) for information on penalties.

2.6 An Accepted Report

A report is not considered filed until the system marks it with a Filed Date and payment is scheduled, when applicable.

2.7 A Rejected Report

A report submitted via XML could be rejected if it cannot be identified or has critical errors.

If an eFile tax report is rejected for data errors, you may either correct the invalid data online, within the Fuels Tax System, or correct the XML file and re-upload it.

Chapter 3 - XML Certification Procedures

3.1 Definition

The Department has created a certification process for XML filing. You must create two successful XML files for two different filing periods and upload them into the certification site. Please contact the [eFile Coordinator](#) for access to the certification site. Once certified, you may begin submitting production tax reports electronically in the Fuels Tax System.

Only entities licensed/registered in the Oregon Fuels Tax System are allowed to begin XML certification.

3.2 Steps

The following steps are required for certification:

- 1) Complete an [Fuels Tax Electronic Data Exchange Agreement](#) and return it to:
ODOTFuelsTax@odot.oregon.gov
- 2) The eFile Coordinator will review your Electronic Data Exchange Agreement and issue access to the certification site.
 - a. You must upload test files into the certification site for each type of tax report you file [Dealer, Use Fuel Seller, Common and Contract Carrier, Terminal Operator] and notify the eFile Coordinator once you have done so.
 - b. If the first eFile was successful, the eFile Coordinator will ask you to submit a second month's filing.
 - c. If the eFile was not successful, the eFile Coordinator will contact you to identify corrections and ask you to fix and re-submit the first test.
- 3) After you successfully complete the certification process, the eFile Coordinator will notify you that you are approved to begin production eFiling of your reports in the Fuels Tax System.

Note: Whenever you make a significant change to your software and/or back office systems, you must submit another test to ODOT to ensure accuracy and reliability. Contact the eFile Coordinator prior to submitting a test file.

Chapter 4 - XML eFile Upload Procedures

4.1 Logging in for the first time

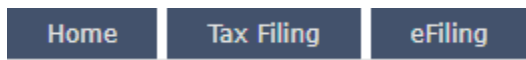
You should receive an automated email with the subject line: New User Account Approved the first time you request access to the Oregon Fuels Tax System or are given access to the certification site.

The email will contain your user (login) name, a temporary password, and instructions on logging in and setting up security questions. This account must be accessed within seven days of this email, or it will automatically be disabled.

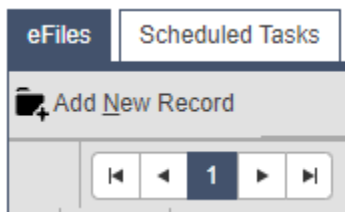
4.2 eFile Upload

Note: The eFile upload option may appear to be available in the Oregon Fuels Tax System, prior to completing certification, but will not process file uploads until you have completed certification and been approved.

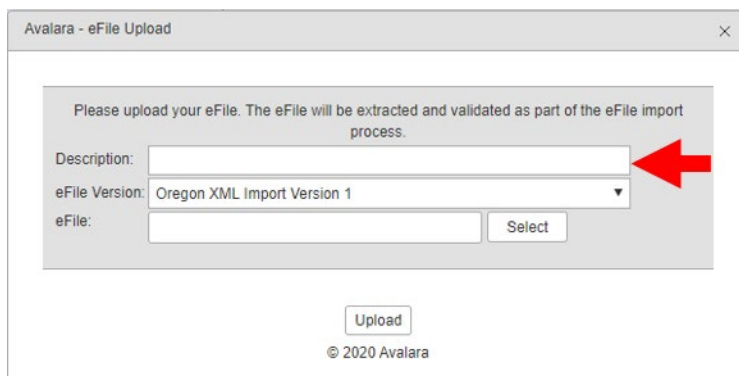
- 1) Navigate to the eFile Uploads page by clicking on the tab labeled eFiling, on the upper left.



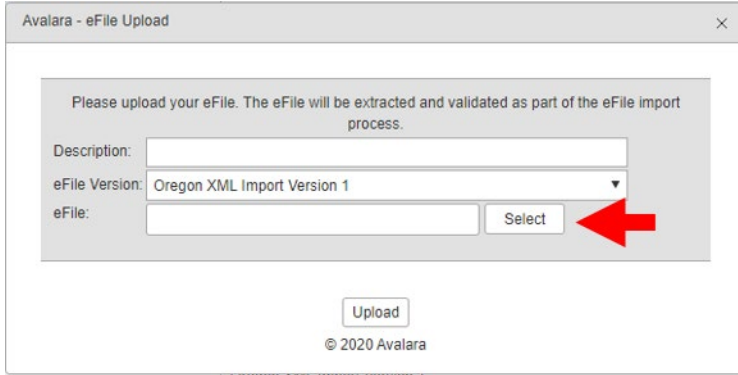
- 2) When you arrive at the eFile Uploads page, click on the Add New Record button. (There may be several, but the functionality should be the same for both.)



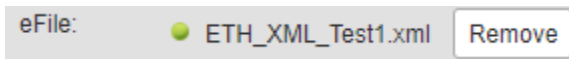
- 3) A pop-up box should appear like the one below. Enter a unique description for this file upload in the Description field.

A screenshot of a pop-up window titled 'Avalara - eFile Upload'. The window contains a form with the following fields: 'Description:' (a text input field with a red arrow pointing to it), 'eFile Version:' (a dropdown menu showing 'Oregon XML Import Version 1'), and 'eFile:' (a text input field with a 'Select' button next to it). Below the form is an 'Upload' button. At the bottom of the window, it says '© 2020 Avalara'.

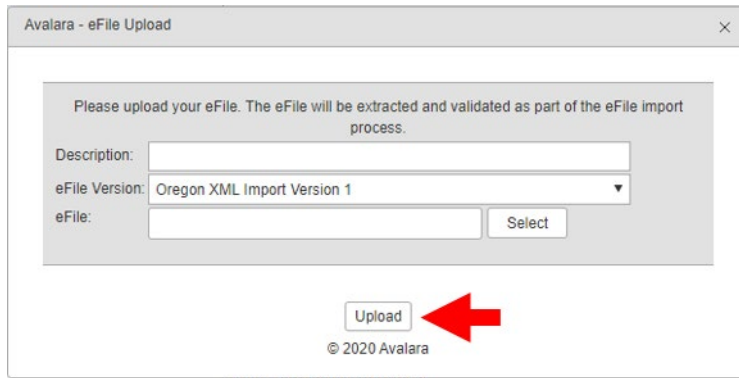
- 4) Click Select to navigate and select the file you wish to upload.



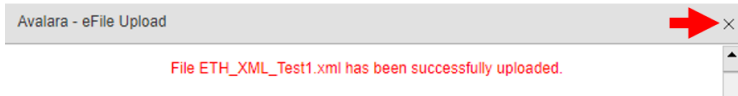
Once the efile has successfully been uploaded, a green indicator should appear to the left of the file name.



- 5) Click the Upload button at the bottom of the pop-up box.



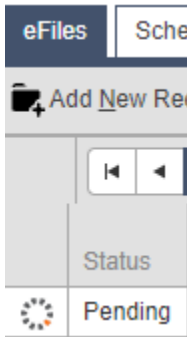
If the file uploads successfully, red text should appear at the top of the pop-up box to show it.



- 6) Once the file is uploaded, click on the X in the right corner of the pop-up box to close it.

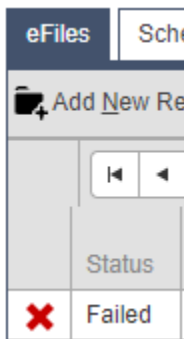
Note: Successfully uploading the file only means that it has been transferred into the system, and is not indicative that all the data has been extracted from said file.

- 7) There should now be a new line on the eFile Uploads page for the file that was just uploaded. The Status will show as Pending, and then Running, as the system extracts the data from the file. This process can take hours, depending on the size of the file, but must finish before proceeding to the next step. **Do not attempt to generate or file the report until the Status is Passed.**



- 8) As the contents of the file are extracted, the system will extract the data into the system based on the conformance with the expected schema.

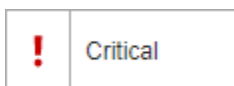
If the file fails, the Status will be changed to Failed and a red X will appear to the left. (Skip to Step 14 if it Passed.)



- 9) To view the source of the file failure, click on the Failed status and the system will redirect you to the eFile Viewer page.
- 10) Select the History Log tab.



- 11) Scroll down to view any issues that have Error Level is Critical.



- 12) An explanation of the error should appear to the right of the Critical status.

General errors are indicated with:

“eFile Extraction Process: General Error[There is an error in XML document (250, 4).]”

The numbers indicate the row and characters from the left on said row. The issue in the example above is on the 4th character of Row 250.


Reasons for failure include, but are not limited to:

- File is not in a valid XML format
- File was submitted without filer completing the certification process
- Filer cannot be determined (invalid FEIN, FEIN in file doesn't match Company FEIN)
- File process type is incorrect for the upload environment (P for live Fuels Tax System, T for certification system)

Note: The system may stop validation upon encountering errors. If this happens, subsequent errors will not be identified until the previously encountered one has been resolved.

13) Critical Errors encountered through eFile Upload must be corrected in the XML file. The corrected file must then be uploaded a subsequent time. Depending on the size of the XML file, if the file produced a tax session before failing validation, it may be necessary to have the eFile Coordinator delete the tax session before attempting another XML file upload.

14) Once the XML file is validated, it should show a green check mark and Passed.

Status
 Passed

Note: For certification purposes, at least two files must show this.

15) Proceed to instructions in Chapter 5 XML Based Report Filing Procedures to generate and file the report.

Chapter 5 XML Based Report Filing Procedures

Your company must be certified by the Department's eFile Coordinator before uploading production files into the Fuels Tax System. See the section on XML Certification Procedures for more instructions on test filings.

- 1) After uploading a successful XML file, proceed to Tax Filing>Tax Sessions on the left. (Do not attempt to generate or file the report until the eFile Upload Status shows as Passed.)



- 2) On the Tax Sessions page, there should be at least one tax session created by the XML file upload. Check the Return Generation Needed column for the corresponding tax session. If it says Yes, you will need to generate the return

Return Generation Needed
Yes

- 3) Return generation can be accomplished by navigating to the right and clicking the Generate Return icon (below) or clicking on the tax session and clicking Generate Return at the bottom of the resulting pop-up box.



- 4) Once the system has begun generating the return, monitor the status of the Return Status column. The Return Status should progress from Pending to Running, and then to either Warnings or Passed. (If it shows as Failed, give it a moment and then try generating it again. If it continues to show as Failed, contact the [eFile Coordinator](#).)

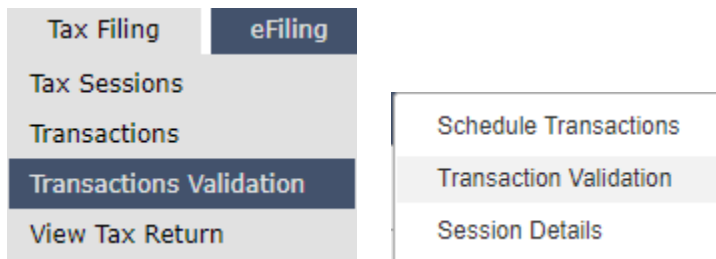
Return Status	Return Status
Pending	Running

5) Once the return has generated, check the Critical Errors column to see if there are any. (If the number is not 0, there are errors.)

Critical Schedule Errors
13

Note: Critical errors on the Tax Sessions page are different from the ones on the eFile Uploads page. Both must be resolved in order to file the report. Depending on the cause of the critical errors, the report may not accurately reflect the gallons of the transactions which have the critical errors.

6) To view critical errors, click on Tax Filing>Transactions Validation, or click on the tax session on select Transaction Validation from the resulting pop-up menu.

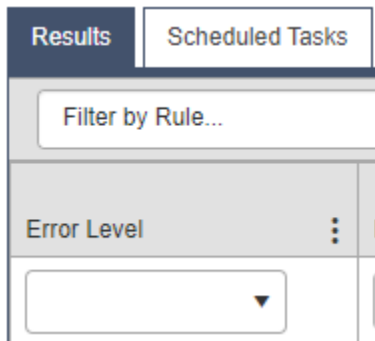


7) Critical errors will be listed on the Transaction Validation page.

Critical errors may result for the following reasons:

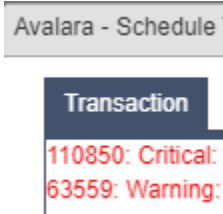
- Critical data errors were found
 - Invalid mode codes
 - Invalid FEIN [length not 9 numeric characters]
 - Invalid product codes
 - Invalid schedule codes
 - Invalid dates for filing period
 - Missing required fields
- Calculated fields are out of tolerance with filer provided check values

8) To view individual transactions with critical errors, scroll down on the Transaction Validation page. Filters may be applied to distinguish between Critical and Warning errors.



Note: A single transaction may generate multiple critical errors.

- 9) To view the transaction generating the critical error(s), click on its row and a pop-up box containing the transaction should appear. In the upper left corner, red text listing the critical error or warning should list the issue.



Depending on the scope of the change required, it is sometimes easier to correct the transactions which are generating the critical errors in the XML file and upload it again. To manually correct each transaction, make the change and then click the Update icon at the bottom of the transaction. Red text should appear at the top, confirming that the record has been updated.

Note: A report may be filed with Warning errors, but it is highly recommended that these be resolved before filing.

- 10) Once all critical errors have been resolved, the return will need to be generated again.
- 11) After the return is generated, review the tax report for accuracy. This can be done by either going to Tax Filing>View Tax Return, or clicking on the tax session and selecting View Tax Return.

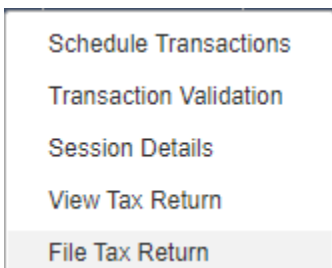


Note: It is the filer's responsibility to check the Fuels Tax System to confirm the tax reports have been successfully filed.

- 12) If there are any changes that need to be made, do so at this time and then generate the report again.

If you are completing the certification process, stop here and notify the eFile Coordinator.

- 13) Once the report is ready to be filed, click on the tax session and click File Tax Return.



14) The system should walk you through the filing steps, depending on the payment method and tax is due.

Note:

- It is the filer's responsibility to check the Fuels Tax System to confirm the tax reports have been successfully filed.
- At the discretion of ODOT, XML filers who continue to have filing errors may be required to complete re-certification.
- Filings that calculate total amount due as a credit are subject to review by ODOT.

Chapter 6 XML Schema and Version Control

6.1 Schema Conventions

The Fuels Tax System XML schemas are designed, based on the FTA standard. They follow the format of each of the paper reports they are designed to replace. XML tag names are closely matched with the text from those reports. The format and content of the data elements is defined in the schema. Common data types have been identified and defined in the schema efiletypes.xsd.

6.2 Schema Location

The current XML Schemas are located on the Online filing page:

<https://www.oregon.gov/odot/FTG/Pages/Online-Filing.aspx>

ODOT will notify licensees and registrants when changes to the schema occur.

6.3 Version Control

The current version and future version releases of the XML schemas will be posted to the Online Filing page. A formal change control process runs changes to the schema, and any changes will result in a revised version release with an appropriate version number.

Section 2 – Reference and Support Material

Chapter 1 – XML Resources

The information contained in this section is courtesy for the FTA Uniformity E-Commerce Subcommittee along with TIGERS and is included in Oregon’s Electronic Filing Guide as a reference.

1.1 XML References and Resources

For more information regarding XML, visit:

- www.w3.org/standards/xml/

For additional XML resources visit:

- <http://www.statemef.com/>
- TIGERS Best Practices:
http://www.statemef.com/projects/mef/Best_Practices_2008.pdf
- TIGERS Standards for FedState MeF:
http://www.statemef.com/projects/mef/TIGERS_MeF_STANDARDS.pdf

For a software company that provides the most commonly used XML toolset, visit:

- <http://www.altova.com/>

Chapter 2 - XPath Documentation

2.1 Explanation of XPath Document

This section provides an example of how the [XPath document](#) links the report to the XML. The XPath document has added information about how individual data parts are used within the XML schema and any requirements for those fields.

The spreadsheet is organized to follow the sequence of the data within the individual schema. There is a tab in the XPath document for the Header and each of the report types accepted by ODOT.

The sequence of the data in the XML is different from the paper form. FTA made a conscious decision to organize the XML schema data in a “logical” vs. “paper form” based structure. The XPath document provides you the crosswalk between the paper form fields and corresponding XML data elements. Below is the legend for the XPath columns.

- a) Uniformity Form Name - Terminal, Supplier, Distributor, Retailer and Carrier
- b) Uniformity Field Name – Field names assigned by Uniformity Forms Committee
- c) State Form Name – State form name and/or number
- d) State Field Name – Field name on state form
- e) State Line Number – Line number that corresponds to state field name
- f) State Field Description – Field is typically a single important note.
- g) Schema Category – Provides the parent XML schema name.
- h) X Path – Provides the path/location to the particular data element within the schema.
- i) Efile Type – Defines the eFile (data) type used to create this particular element.
- j) Field Type – Defines whether field is alpha, numeric, or alphanumeric
- k) Length – Maximum field length
- l) Required – X means the field is mandatory.
- m) Definitions – Field used to highlight data requirements and/or business rules.

2.2 XPath Document Example

The following XPath samples relating to the Oregon Motor Vehicle Fuel and Aircraft Fuel License Tax Report (Distributor tab) are included for reference.

Column A-G of the XPath Document

A	B	C	D	E	F	G
Uniformity Form Name	Uniformity Field Name	State Form Name	State Field Name	State Line Number	State Field Description	Schema Category
Distributor	Schedule Type	735-1302	Schedule Code			MFDistributorReport.xsd
Distributor	Product Type	735-1302	Product Code			MFDistributorReport.xsd
Distributor	Mode	735-1302	Mode			MFDistributorReport.xsd
Distributor	Document Number	735-1302	Document Number			MFDistributorReport.xsd
Distributor	Date Shipped	735-1302	(Receipts) Date Shipped			MFDistributorReport.xsd
Distributor	Point of Origin - Terminal Code	735-1302	Point of Origin			MFDistributorReport.xsd

Column H of the XPath Document

H
X Path
MotorFuelsFiling/DistributorReport/DistributorSchedule/ScheduleCode
MotorFuelsFiling/DistributorReport/DistributorSchedule/ProductCode
MotorFuelsFiling/DistributorReport/DistributorSchedule/Mode
MotorFuelsFiling/DistributorReport/DistributorSchedule/DocumentNumber
MotorFuelsFiling/DistributorReport/DistributorSchedule/ReceivedShippedDate
MotorFuelsFiling/DistributorReport/DistributorSchedule/Origin/TerminalCode

Column I through M of the XPath Document

I	J	K	L	M
Efile Type	Field Type	Length	Required	Definitions
MFDistributorScheduleCode	Alphanumeric	3	X	Schedule Code: Indicate the schedule code associated with each transaction.
MFProductCode	Alphanumeric	3	X	Product Code: Indicate the product code associated with each transaction.
MFModeCode	Alpha	2	X	Mode Code: Indicate the mode code associated with each transaction; the Code List is included in the Schema.
MFDocumentNumberType	Alphanumeric	20	X	Document Number: Indicate the bill of lading number associated with each transaction.
DateType	Numeric	8	X	Date Received or Shipped: Indicate the bill of lading date associated with each transaction.
MFTerminalCodeType	Alphanumeric	9		<p>Point of Origin Terminal</p> <p>For Point of Origin, either Terminal, Oregon Facility ID or City / State is required:</p> <ol style="list-style-type: none"> 1. Provide the IRS TCN if the location is a terminal. 2. Provide the Facility ID if origin is within Oregon and Facility ID is known 3. Provide the City, State or Province, Country if the location is not a terminal or Facility

Chapter 3 – Tax or Informational Reporting Resources

3.1 Fuels Tax Compliance Guide

Please refer to the following compliance guides for additional information on ODOT Fuels Tax Reporting:

[Motor Vehicle Fuel Dealers](#)

[Use Fuel Sellers](#)

[Terminal Operator](#)

Chapter 4 Oregon Schedules, Products, Mode Codes, Report Codes

4.1 Terminal Operator Schedules

Schedule Code	Schedule Description
15A	Schedule of Receipts
15B	Schedule of Disbursements
INT01	Inventory

4.2 Carrier Schedules

Schedule Code	Schedule Description
14A	Deliveries of fuels from in-state locations to out-of-state locations (exports)
14B	Deliveries of fuel from out-of-state locations to in state (imports)
14C	Deliveries of fuel between points within the state (intrastate)

4.3 Motor Vehicle Fuel Dealer Schedules

Schedule Code	Schedule Description
1	Gallons received (state) tax-paid
1H	Gallons received - county or city tax paid
2	Gallons received from licensed dealers tax-unpaid
3	Gallons imported direct to customer
4	Gallons imported into tax-free storage
5	Gallons delivered tax collected
5LO	Fuel distributor subject to local option taxes
6	Gallons delivered to licensed distributors tax not collected
7	Gallons exported
7E	Gallons sold for export - originating city and/or county tax paid
8	Gallons delivered to U.S. Government tax-exempt
10AC	Tax exempt sales in city jurisdiction
10AD	Tax exempt sales in county jurisdiction
10	Gallons delivered to other tax-exempt entities (diplomats)
10D	Gallons delivered to diplomats
10T	Gallons delivered to Indian tribes or enrolled tribal members
INT01	Product Transfer Disbursement
INT02	Product Transfer Receipt
INT03	Ending Inventory
INT04	In-State Refinery Production

4.4 Use Fuel Seller Schedules

Schedule Code	Schedule Description
2	Schedule of Receipts
5BLK	Schedule of Disbursements - Bulk (Taxable)
5CRD	Schedule of Disbursements - Cardlock (Taxable)
5FLT	Schedule of Disbursements - Fleet Fueling (Taxable)
6BLK	Schedule of Disbursements - Bulk (Ex-Tax)
6CRD	Schedule of Disbursements - Cardlock (Ex-Tax)
6FLT	Schedule of Disbursements - Fleet-Fueling (Ex-Tax)
6RTL	Schedule of Disbursement - Retail Ex-Tax
INT01	Inventory
INT02	Retail Station Operations - Closing Reading
INT03	Retail Station Operations - Opening Reading

4.5 Oregon Product Codes

Product Code	Product Description
054	Propane
061	Natural Gasoline
065	Gasoline
072	Kerosene - Dyed
092	Undefined Products
100	Transmix
122	All Other Blending Components
125	Aviation Gasoline
130	Jet Fuel
142	Kerosene - Undyed
160	Diesel - Undyed
170	Biodiesel - Undyed (non UCO)
171	Biodiesel - Dyed (non UCO)
175	Residual Fuel Oil
224	Compressed Natural Gas (CNG)
225	Liquid Natural Gas (LNG)
228	Diesel - Dyed
279	Marine Diesel Oil
280	Marine Gas Oil
B20	Used Cooking Oil - Undyed (20%)
D20	Used Cooking Oil - Dyed (20%)
E00	Ethanol (100%)
E10	Gasoline Eth-Blended
E85	Gasoline Eth-Blended Flex
E99	Ethanol (99% Denatured Alcohol)

Notes:

- Some product codes are restricted for use in specific reports.
- The leading 0 (zero) is required, where applicable.

4.6 Oregon Transaction Type Mode Codes

Mode Code	Description
B	Barge
BA	Book Adjustment
CE	Summary
GS	Gas Station
J	Truck
PL	Pipeline
R	Rail
RT	Removal from Terminal, other than by Truck or Rail, for sale or consumption
S	Ship (ocean marine vessel)
ST	Stationary Transfer

4.7 Report Codes

XML Report Description	Oregon Form Number	Oregon Tax Report
Carrier Report	734-2921	Common and Contract Carrier Report
Distributor Report	735-1302	Motor Vehicle Fuel and Aircraft Fuel Dealer Tax Report
Retailer Report	735-1334	Use Fuel Seller Tax Report
Terminal Operator Report	734-2920	Terminal Operator Report