

Oregon Department of Transportation



Motor Fuel Electronic Filing Guide

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Version 1.0

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 fuel tracking system (FTS). This system will accept the following tax reports in an XML format:

- Motor Vehicle Fuel and Aircraft Fuel Dealer Tax Report
- Terminal Operator Report
- Use Fuel Seller Tax Report (Monthly, Quarterly, Annual)

You must apply to join. Approved customers must obey the guidelines of this publication and all applicable fuels tax rules, publications and notices regarding Fuels Tax.

Responsibility to file tax returns and pay timely falls on the filers. This includes reports filed by a hired third party. If the third party fails to report/pay timely, the fault remains with the licensee.

This system only allows reports sent in an eXtensible Mark-up Language (XML) format. This document contains instructions, guidelines, procedures and criteria for the Oregon eFile System. Electronic guides, instructions and supporting documents are located on the Fuels Tax Website.

1.2 Who Can Participate in eFile Programs

Participation includes the following licenses with over 1000 transactions:

- Motor Vehicle Fuel Dealers,
- Terminal Operators,
-
- Use Fuel Sellers.

1.3 Advantages of eFiling

- Reduce paperwork and cost of handling paperwork.
- Eliminates postal delays and associated late filing penalties.
- Reduces data entry errors.
- Enhances fuel tracking and cross matching.
- Reduces fraud, and provides fuel distributors a level playing field.
- Provides a complete audit trail of tax forms and schedules.

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

1.4 Payment Options

- Recurring payment
 - Automatically sends payment on a date that you decided

- Manual/ One-Time payment
 - You initiate payment each time

Note: Both options are convenient, safe and secured.

1.5 Publication Upgrades

- Yearly updated documents reveal any changes in laws, rules or procedures.
- Posted changes located on the Fuel Tax System website.
- Communicated to current and potential partners by System or Email Communications.

1.6 Communications

Communications sent by:

- System Communications or
- Email Communications.

All communications are sent to the primary contact and their eFile contact, if applicable.

Chapter 2 - eFile Program Administration

2.1 Legal and Administrative Guidelines

This guide's purpose is to help you in XML programming and filing tax returns.

2.2 XML Version

For Motor Fuel returns, this Electronic Filing Guide follows the MFET – Motor Fuel Excise Tax schema [MFETV2.2 Schema Set](#).

The Use Fuel Seller Tax Report and related schedules require an additional schema. ODOT provides this upon request.

2.3 XML Transmission Method

ODOT accepts XML files by upload to our secure web site. For more information about filing procedures, contact ODOT's eFile Coordinator .

2.4 Contact Information

Contact the eFile Coordinator listed below regarding the testing / certification process and questions on XML filing procedures.

eFile Coordinator:	Jim Bodenhamer
Phone:	Jim: 503-373-7911
E-mail:	James.A.BODENHAMER@odot.state.or.us

2.5 Available XML Filing

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

- Oregon Motor Vehicle Fuel and Aircraft Fuel Dealer Tax Report
- Terminal Operator Report
- Use Fuel Seller Tax Report

2.6 Requirements for Timely Filing

Due dates remain the same as if you had filed a paper report. Reports must be uploaded, filed and paid on or before the due date.

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

Table of Due Dates

Report Types	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.
Terminal Operator Report	Received on or before the 25th of the following month.

2.6.1 Penalty for Failure to Timely File a Return

Refer to the specific Fuels Tax Compliance Guides for information on penalties.

- [Motor Vehicle Fuel and Aircraft Fuel Dealer](#)
- [Use Fuel Seller](#)

2.7 An Accepted Return

An electronic report is not considered filed until the Service marks it as accepted for processing. Any electronically filed return transmitted to the Service on or before the due date, is deemed timely.

2.8 A Rejected Return

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

Reasons for rejection could be, but not limited to:

- eFile is not in a valid XML format
- eFile was submitted without filer completing the certification process
- Filer cannot be determined (invalid FEIN, FEIN in eFile doesn't match Company FEIN)

If a tax report is rejected without further processing, contact the eFile Coordinator for further instruction.

Once extracted and processed, an eFile tax report may be rejected for the following reasons:

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

If an eFile tax report is rejected for data errors, two options are available

- Correct invalid data on-line within the Fuels Tax System
- Correct The XML file and re-upload.

Chapter 3 - XML Certification Procedures

The Department has created a certification process for XML filing. You need two successful uploads for two different filing periods. Use the two most recent month's data for upload. Once certification is completed, submitting tax reports electronically can begin. Online reporting replaces paper reporting.

The following steps are required for certification:

- 1) Complete a Trading Partner Agreement and mail an original signed copy to the Department.
 - a. A copy of the Trading Partner Agreement can be found in Section 3.1
- 2) Submit the Trading Partner Agreement to the Department's eFile Coordinator.
 - a. The eFile Coordinator will review your Trading Partner Agreement and contact you with testing instructions.
- 3) Following the eFile Coordinator's instructions, upload an XML file to the Fuel Tracking System's secure website.
 - a. Submit an XML file for a recently filed tax report as your first test.
 - b. You must submit test files for each type of tax report you file [Dealer, Use Fuel Seller, Common and Contract Carrier, Terminal Operator].
- 4) After uploading the file, check the status on the Department's web site.
 - a. The files are processed each business day, translated and reviewed by the Department.
 - b. An upload confirmation will be available shortly after the file is uploaded.
 - c. More information on the file and tax report status will be available within 24 hours of uploading the file.
 - d. Vendor/Dealers review the filing on-line in the Fuels Tax System, checking for any format or data errors.
- 5) The eFile Coordinator will review the test file, compare the file against the paper tax report and notify you of the next steps.
 - a. If the eFile was successful, the eFile Coordinator will ask you to submit a second month's filing.
 - b. If the eFile was not successful, the eFile Coordinator will work with you to identify corrections and ask you to fix and re-submit the first test.
- 6) After you successfully complete the certification process, the eFile Coordinator will notify you that you are approved to begin production eFiling of your reports

Note:

- 1) Continue to file paper tax reports until you have successfully completed the certification phase and are approved for production.
- 2) 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.

3.1 Trading Partner Agreement

The Trading Partner Agreement For Electronic Data Exchange using XML must be completed by all filers participating in eFiling via XML.

The Trading Partner Agreement is available on our website at: [insert link]

:

Chapter 4 XML Production Filing Procedures

Your company must be certified by the Department's eFile Coordinator before filing online. See the section on XML Certification Procedures for more instructions on test filings.

Once in production, make sure to check the Fuel Tracking System to ensure your tax reports are error-free and successfully filed.

- 1) After completing the certification phase, the eFile Coordinator will notify you to begin production XML filing.
 - a. Do not submit production files without receiving approval from the eFile Coordinator
 - b. Once you are in production status, you should no longer submit paper reports

- 2) After uploading an XML file, check the status on the Department's web site.
 - a. An upload confirmation will be available shortly after the file is uploaded.
 - b. Additional information on the file and tax report status will be available within 24 hours of uploading the file.
 - c. It is the dealer/vendor's responsibility to check the Fuel Tracking System to confirm the tax reports have been successfully filed.

Please Note:

- 1) At the discretion of ODOT, production filers who continue to have filing errors may be required to complete re-certification.
- 2) Filings that calculate total amount due as a credit are subject to approval by ODOT before the tax report is accepted.

Chapter 5 XML Schema and Version Control

5.1 Schema Conventions

The XML Schemas are designed based on the FTA standard. It follows the format of each of the paper reports they are designed to replace. XML tag names are closely matched with the text from those returns. 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.

Please refer to guidelines in Section 5.0 for instructions on how to construct a transmission file, and Section 7.0 for the construction of an acknowledgement file. In addition, Appendix A provides guidance on valid attachments to each return type.

5.2 Schema Location

The current XML Schemas are located on the Online filing page: http://www.statemef.com/mf_new.shtml

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

5.3 Version Control

The current version and future version releases of the \XML schemas will be posted to the Online Filing page under the eFile tab. 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.

Chapter 6 Building XML Transmission Files

The current Schema Mapping Matrix is posted to ODOT's website under the eFile tab.

6.1 Business Rule & Error Condition Matrix

See attached Excel Workbook [insert link]. A detailed explanation of the XPath Document is included in Chapter 2 of this manual.

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 paper form 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 return 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 – Provides the parent XML schema name.
- h) XPath – 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) Definition – 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 G 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 documents for additional information on ODOT Fuels Tax Reporting:

Fuels Tax Compliance Guide for:

Motor Vehicle Fuel Dealers [Insert Link]

Use Fuel Sellers [Insert Link]

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

4.3 Motor Vehicle Fuel Dealer Schedules

Schedule Code	Schedule Description
1	Gallons received (state) tax-paid
1H	Gallons received - origin state, county or city tax paid
2	Gallons received from licensed distributors 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
10	Gallons delivered to diplomats
10AC	Tax exempt sales in city jurisdiction
10AD	Tax exempt sales in county jurisdiction
10D	Gallons delivered to diplomats in local jurisdiction

4.4 Use Fuel Seller Schedules

Schedule Code	Schedule Description
2	Gallons received tax-unpaid
5CRD	Gallons sold taxable from non-retail operations
5FLT	Gallons sold taxable from fleet fueling operations
5BLK	Gallons sold taxable - bulk fuel and other sales
6CRD	Gallons sold ex-tax from non-retail operations
6FLT	Gallons sold ex-tax from fleet fueling operations
6BLK	Gallons sold ex-tax - bulk fuel and other sales
6RTL	Gallons sold ex-tax from retail operations
10G	Gallons of other authorized tax-exempt sales (B20 from used cooking oil)

4.5 Oregon Product Codes

Oregon accepts the following 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)

4.6 Oregon Transaction Type Mode Codes

The following mode codes are used for reporting in Oregon’s Fuel Tracking system:

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

The XML schema allows the user to submit the exact code. Unlike X12 EDI, there is no need to left justify and pad with a space for the single character codes.

4.7 Report Codes

The following table shows the XML descriptions used in the Report section of the FTA schema and the corresponding ODOT form.

XML Report Description	Oregon Form Number	Oregon Tax Report
Dealer Report	735-1302	Oregon Motor Vehicle Fuel and Aircraft Fuel License Tax Report
Retailer Report	735-1334M	Use Fuel Seller Tax Report - Monthly
Retailer Report	735-1334Q	Use Fuel Seller Tax Report – Quarterly, with authorization
Retailer Report	735-1334A	Use Fuel Seller Tax Report – Annually, with authorization
Terminal Operator Report	734-2920	Terminal Operator Report

Chapter 5 - US, Canadian, and Mexican Postal Abbreviations

5.1 United States Standardized Postal Abbreviations

Code	State	Code	State	Code	State
AL	Alabama	MD	Maryland	SC	South Carolina
AK	Alaska	MA	Massachusetts	SD	South Dakota
AZ	Arizona	MI	Michigan	TN	Tennessee
AR	Arkansas	MN	Minnesota	TX	Texas
CA	California	MS	Mississippi	UT	Utah
CO	Colorado	MO	Missouri	VT	Vermont
CT	Connecticut	MT	Montana	VI	Virgin Islands
DE	Delaware	NE	Nebraska	VA	Virginia
DC	District of Columbia	NV	Nevada	WA	Washington
FL	Florida	NH	New Hampshire	WV	West Virginia
GA	Georgia	NJ	New Jersey	WI	Wisconsin
GU	Guam	NM	New Mexico	WY	Wyoming
HI	Hawaii	NY	New York	Armed Forces	
ID	Idaho	NC	North Carolina	AA	APO/FPO [Americas]
IL	Illinois	ND	North Dakota	AE	APO/FPO [Europe]
IN	Indiana	OH	Ohio	AP	APO/FPO [Pacific]
IA	Iowa	OK	Oklahoma	Territories	
KS	Kansas	OR	Oregon	AS	American Samoa
KY	Kentucky	PA	Pennsylvania	MH	Marshall Islands
LA	Louisiana	PR	Puerto Rico	MP	Northern Mariana Islands
ME	Maine	RI	Rhode Island		

5.2 Canada Standardized Postal Abbreviations

Code	Province	Code	Province
AB	Alberta	NU	Nunavut
BC	British Columbia	ON	Ontario
MB	Manitoba	PE	Prince Edward Island
NB	New Brunswick	QC	Quebec
NL	Newfoundland and Labrador	SK	Saskatchewan
NT	Northwest Territories	YT	Yukon
NS	Nova Scotia		

5.3 Mexico Standardized Postal Abbreviations

Code	State	Code	State
AG	Aguascalientes	MO	Morelos
BC	Baja California Norte	NA	Nayarit
BS	Baja California Sur	NL	Nuevo Leon
CM	Campeche	OA	Oaxaca
CS	Chiapas	PU	Puebla
CH	Chihuahua	QT	Queretaro
CO	Coahuila	QR	Quintana Roo
CL	Colima	SL	San Luis Potosi
DF	Distrito Federal	SI	Sinaloa
DG	Durango	SO	Sonora
GT	Guanajuato	TB	Tabasco
GR	Guerrero	TM	Tamaulipas
HG	Hidalgo	TL	Tlaxcala
JA	Jalisco	VE	Veracruz
MX	Mexico	YU	Yucatan
MI	Michoacán	ZA	Zacatecas

5.4 Glossary / Terms

EC

Electronic Commerce

Electronic Commerce Subcommittee

The FTA Motor Fuels Uniformity subcommittee assists industry and government agencies in “adopting the FTA Motor Fuel Electronic Commerce Committee standards for all electronic data exchange.”

eFile

EFile is a generic term for electronically submitted files, whether X12 EDI, XML, or a proprietary format.

EDI

EDI [Electronic Data Interchange] as originally coined referred to X12 EDI, a standard format used in many business applications to trade information with other companies or trading partners. EDI may refer to X12 EDI or be used by some as a broader term for any electronic filing method. When Oregon uses the term EDI, the reference is to X12 EDI.

FTA Motor Fuels

Federation of Tax Administrators (FTA) Motor Fuels Tax Section is an organization consisting of State and Industry representatives who work together to improve motor fuel tax reporting. More information can be found here: <http://www.taxadmin.org/fta/mf/>

Fuel Tracking System

Fuel Tracking System refers to Oregon’s automated Fuel Tracking program which provides the ability to file Vendor, Seller, Carrier and Terminal Operator tax reports electronically using XML. The Fuel Tracking System also provides the ability to file tax reports and refund claims on-line.

TIGERS

TIGERS is an acronym for Tax Information Group for EDI Requirements Standardization. TIGERS assists in developing technical standards for FTA electronic commerce.

Trading Partner Agreement

Trading Partner Agreement refers to a legal agreement between ODOT and the Filer. The Trading Partner Agreement details the responsibilities of each party exchanging electronic tax returns.

XML

XML is short for EXtensible Markup Language: XML is a markup language much like HTML that is designed to describe data by using “tags.” XML is a platform, software, and hardware independent tool for storing, carrying, and exchanging information.

Tags are not predefined in XML, but the Motor Fuel Uniformity Sub-committee through the assistance of Tax Information Group for EC Requirements Standardization (TIGERS) has designed a standard schema set to be used for reporting, supported by the Uniformity effort. The tags are considered self-describing, which makes reading the data stream more intuitive than the standard X12 data stream.

XML Schema

An XML schema provides a way to define and constrain the data contained in an XML document.