



Department of  
Taxation

# Motor Fuel Tax XML Electronic Filing Guide

November 2019

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# **Chapter 1 – Introduction**

## **General**

This guide contains the general instructions needed to file motor fuel tax returns electronically with the Ohio Department of Taxation. This guide is designed to provide the rules, procedures, and reference to the technical requirements for the electronic filing of motor fuel taxes.

## **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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## Chapter 2 - Program Overview

ODT has designed this process, integrating it into the Ohio Business Gateway (OBG), to provide an electronic filing and payment solution for all Ohio Motor Fuel Tax filers. Advantages of participating in ODT electronic filing and payment program:

- New reporting requirements are supported by the XML file format
- Proper formatting and strict adherence to these guidelines are necessary for successful electronic filing
- Electronic filing ensures secure movement of data allowing for faster processing and response
- Comprehensive audit trail for both the return and payment
- A consistent, standard format, resulting in easier implementation efforts

The Department supplies filing specifications (XML) to filers, and it is the responsibility of industry to update software to match the state's specifications. The filer is also given the option to use ASCII to file. See the ASCII guide for information in this file format.

## Schedule Changes

The following represent changes/updates to the schedules utilized for the motor fuel dealer return:

- Schedule 4 represents fuel that is produced (i.e., ethanol, biodiesel) and has a Mode of PR. Gallons must represent what is produced. **XML Files now accept Schedule 4s with a Mode of PR.**
- 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.
- Schedules 14a, 14B, and 14C represent fuel that is transported for others. A separate transporter's license is no longer necessary.
- Schedule 10B now requires the fields of Destination City, Destination State, and Destination County to be present to be accepted.
- All schedules now require the use of a 2-digit county code when reporting a county in the State of Ohio.
- Diversion Number and Import/Export Registration Number fields are now accepted.

The following represent changes/updates to the schedules utilized for the motor fuel terminal operator return:

- Schedule 15A represents fuel receipts, replacing 2A.
- Schedule 15B represents fuel disbursements, replacing 4A.
- All schedules now require the use of a 2-digit county code when reporting a county in the State of Ohio.

The following represent changes/updates to the schedules utilized for the motor fuel exporter return:

- 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.
- All schedules now require the use of a 2-digit county code when reporting a county in the State of Ohio.
- Diversion Number and Import/Export Registration Number fields are now accepted.

The following represent changes/updates to the schedules utilized for the motor fuel transporter return:

- Schedule 14A represents gallons loaded at an Ohio terminal or bulk plant and delivered to another state, replacing schedule 1A (exports).
- Schedule 14B represents gallons loaded at an out-of-state terminal or bulk plant and delivered to Ohio, replacing schedule 2A (imports).
- Schedule 14C represents gallons loaded at an Ohio terminal or bulk plant and delivered to Ohio, replacing schedule 3A (intrastate).
- All schedules now require the use of a 2-digit county code when reporting a county in the State of Ohio.
- Diversion Number and Import/Export Registration Number fields are now accepted.

## Filing Requirements

Pursuant to Ohio Administrative Code [5703-11-04](#), all Ohio Motor fuel tax taxpayers must file and pay electronically effective November 1, 2015. Each account will be assigned an ODT account number. This number will be required to file all tax reports.

Returns supported by the XML format:

- Fuel Dealer (MF-2)
- Exporter (EX-2)
- Transporter (TR-2)
- Terminal Operator (TO-2)

Fuel Dealer (MF-2) - [5735.06](#) **Motor fuel dealer to file monthly report - contents of report.**

(A) On or before the last day of each month, each motor fuel dealer shall file with the tax commissioner a report for the preceding calendar month, on forms prescribed by or in a form acceptable to the tax commissioner.

Exporter (EX-2) – [5735.064](#) **Exporter's report.**

(A) On or before the last day of each month, each exporter of motor fuel, licensed under section [5735.026](#) of the Revised Code, shall file with the tax commissioner a report for the preceding calendar month on forms prescribed by or in a form acceptable to the tax commissioner.

Transporter (TR-2) – [5735.09](#) **Registration of Transporters; reports.**

(A) Each transporter shall report all deliveries of motor fuel made to points in this state to the commissioner on forms prescribed by the commissioner. Such reports shall cover monthly periods, shall be submitted within thirty days after the close of the month covered by the report.

Terminal Operator (TO-2) – [5735.063](#) **Terminal operator to file monthly report - contents of report.**

(A) On or before the last day of each month, each terminal operator shall file with the tax commissioner a report for the preceding calendar month on forms prescribed by or in a form acceptable to the tax commissioner.

## **Amended Returns**

Amended returns must be filed in the same manner as the original return. Original returns that were filed electronically must be amended electronically. Electronic amendments should provide all schedule detail records.

The “Reason for Amending Report” field must specify the word “Supplemental” to assure the file will be accepted as an amended return.

## **Acceptable Electronic Formats**

ODT will only accept electronic motor fuel tax returns filed electronically through The Ohio Business Gateway. Once loaded, the filer will view the returns on-line and make their tax payment.

# Chapter 3 - Getting Started

## General

The following links are available on [http://www.tax.ohio.gov/excise/motor\\_fuel.aspx](http://www.tax.ohio.gov/excise/motor_fuel.aspx)

- Forms and Instructions
- Ohio Business Gateway
- File Requirements
- Upload Constraints
- Important Tips

## Forms and Instructions

Paper forms and instructions can be found on the Ohio Department of Taxation website at: [http://www.tax.ohio.gov/excise/motor\\_fuel.aspx](http://www.tax.ohio.gov/excise/motor_fuel.aspx).

## Ohio Business Gateway

Electronic filing will require registration for each account through the [Ohio Business Gateway](#). Login if you have an existing account or click "Create an account" to get started. For help, click on "Help/Tutorials/Telephone Support".

## File Requirements

- File requirements for XML can be found at [http://www.tax.ohio.gov/excise/motor\\_fuel.aspx](http://www.tax.ohio.gov/excise/motor_fuel.aspx). The XML schema package contains an Excel document entitled "ODT Motor Fuel XPATH Documents January2018.xlsx". This document provides details for the Header, Operator (Terminal Operator), Distributor (Fuel Dealer and Exporter), and Carrier (Transporter).

## Upload Constraints

- If you have more than one file, the files must be uploaded individually but within the same transaction. Additional files cannot be added at a later time or date
- File validation occurs nightly. The file(s) will be ready for the next step within 24 hours.
- Acceptable electronic filing methods are text (ASCII) and XML.
- All \*.xml files MUST be compressed, only compressed files (\*.zip) format will be accepted for upload.
- Each file uploaded cannot exceed 5,120 KB or 5 MB in size. Files larger than this must be split into two, or compressed to reduce file size.
- Compressed files (\*.zip) may only contain a single file. Compressing more than one file in the same archive will cause file validation to fail.

## Important Tips

- The system will summarize the gallons based on product type and schedule type to determine total tax due.
- Filing is by account number provided by ODT.
- All fuel reported should be identified by product codes on the appropriate schedule, round to whole gallons
  - Decimal points are not valid in the gallon fields
  - Round down all amounts less than .50 and round up all amounts of .50 or greater
- Electronic returns must be received by the due date to be considered timely
- If you pay by ACH Credit, the payment has to be received by the due date of the return to be considered timely paid.
- **As a result of the processing time, please allow ample time for your return and payment to be posted by the appropriate due date.**



## Chapter 4 – Code Lists

### ODT Tax Returns

Return Name	Tax Type	Return ID Type
Fuel Dealer	FD	MF2
Terminal Operator	TO	TO2
Exporter	EX	EX2
Transporter	TR	TR2

### ODT Schedule Codes

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

Return	Tax Type	Code	Description
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
Terminal Operator	TO	15A	Terminal Receipts
		15B	Terminal Disbursements
Transporter	TR	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
Fuel Dealer	FD	1	Tax paid receipts
		2	Receipts from Ohio dealers tax unpaid
		3	Imports into Ohio tax unpaid
		4	Production
		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

## ODT Inventory

Dealer inventory must be reported within the MFDistributorReport.xsd and is located using the following X path: MotorFuelsFiling/DistributorReport/DistributorReportDetails/Inventory/. The value(s) is representative of gross gallons by product type. Note that beginning and ending inventory are both required.

Terminal operator inventory must be reported within the MFTORReport.xsd and is located using the following X path: MotorFuelsFiling/TerminalOperatorReport/TerminalReportDetails. The value(s) is representative of net gallons by product type. Note that beginning and ending inventory are both required.

Schedule 15C is not an acceptable schedule for xml format.

## ODT Record Count

The record count field is contained within the MotorFuelsTransmissionHeader.xsd and is located using the following X path: Transmission/TransmissionHeader/attributes/recordCount. This value is representative of the sum of both the following:

- All Distributor, Terminal Operator, and Carrier Schedules
- All Inventory nodes included in the Distributor or Terminal Operator the total number of receipts, disbursements and inventories reported.

## 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

Product	Product Codes	Product Group
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
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
Diesel Fuel #4 – Dyed	153	HD
Kerosene – Dyed	072	LD

Product	Product Codes	Product Group
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
Mineral Oils	281	OT
Natural Gasoline	061	OT
Organic Oils	960	OT
Propane	054	PR
Residual Fuel Oil	175	OT

Product	Product Codes	Product Group
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	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	<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	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				

## County Codes

Name	Code	Name	Code	Name	Code	Name	Code
Adams	01	Fairfield	23	Licking	45	Portage	67
Allen	02	Fayette	24	Logan	46	Preble	68
Ashland	03	Franklin	25	Lorain	47	Putnam	69
Ashtabula	04	Fulton	26	Lucas	48	Richland	70
Athens	05	Gallia	27	Madison	49	Ross	71
Auglaize	06	Geauga	28	Mahoning	50	Sandusky	72
Belmont	07	Greene	29	Marion	51	Scioto	73
Brown	08	Guernsey	30	Medina	52	Seneca	74
Butler	09	Hamilton	31	Meigs	53	Shelby	75
Carroll	10	Hancock	32	Mercer	54	Stark	76
Champaign	11	Hardin	33	Miami	55	Summitt	77
Clark	12	Harrison	34	Monroe	56	Trumbull	78
Clermont	13	Henry	35	Montgomery	57	Tuscarawas	79
Clinton	14	Highland	36	Morgan	58	Union	80
Columbiana	15	Hocking	37	Morrow	59	Van Wert	81
Coshocton	16	Holmes	38	Muskingum	60	Vinton	82
Crawford	17	Huron	39	Noble	61	Warren	83
Cuyahoga	18	Jackson	40	Ottawa	62	Washington	84
Darke	19	Jefferson	41	Paulding	63	Wayne	85
Defiance	20	Knox	42	Perry	64	Williams	86
Delaware	21	Lake	43	Pickaway	65	Wood	87
Erie	22	Lawrence	44	Pike	66	Wyandot	88

## Book Adjustment Codes

Transfers within a bulk plant from one product type to another product type must be accounted for on the receipt(Dealer Schedule 2 or Terminal Operator Schedule 15A) and disbursement(Dealer Schedule 6 or Terminal Operator Schedule 15B). List on the disbursement schedule indicating the “book adjustment” code (from the table below) where the product is being disbursed to, and list on the receipts schedule the “book adjustment” code where the product is being received from in. 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