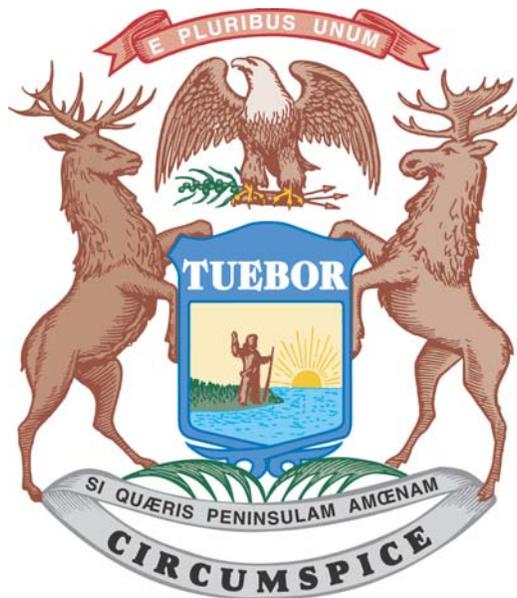


# MICHIGAN

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Department of Treasury  
Motor Fuel Tax Section  
ASCII Text Electronic Filing  
Implementation Guide for  
Fuel Importers

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**Version 1.2**  
**August 2006**  
**ASCII File Format**

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# Chapter 1 - Introduction

## General

Thank you for your interest in the Michigan Department of Treasury Motor Fuel Electronic Filing (E-Filing) Program. This guide contains the required electronic file formats as well as general instructions needed to file motor fuel tax returns and reports electronically with the Michigan Department of Treasury (Treasury). This guide is designed to provide the rules, procedures, and technical requirements for the electronic filing of motor fuel taxes by Information Providers (Michigan licensees and registrants), Electronic Return Originators (ERO) (also known as Transmitters”), and Electronic Filing Software Developers, collectively referred to as Electronic Participants. All areas presented in this guide must be followed for successful participation in the Motor Fuel E-Filing Program. Information Providers eligible to initially participate in the E-Filing Program include Fuel Importers. All other filers will be addressed in other guides.

The purpose of this guide is to present the business issues, which must be addressed by any tax filer.

## Treasury Contact

Direct questions regarding the Motor Fuel E-Filing Program to the Special Taxes Section between the hours of 8:00 a.m. and 4:45 p.m., Eastern Standard Time, Monday through Friday, at:

Phone: (517) 636-4600

FAX: (517) 636-4593

E-mail: [treasMFD@michigan.gov](mailto:treasMFD@michigan.gov)

You may write to us at the following address:

Michigan Department of Treasury  
Customer Contact Division - Special Taxes  
P.O. Box 30474  
Lansing, MI 48909-8209

## Assistance for Persons with Disabilities

Assistance for persons with hearing or speech impairments can be obtained by calling (517) 636-4999 (TTY) between the hours of 8:00 a.m. and 4:45 p.m., Eastern Standard Time, Monday through Friday.

## Document Updates

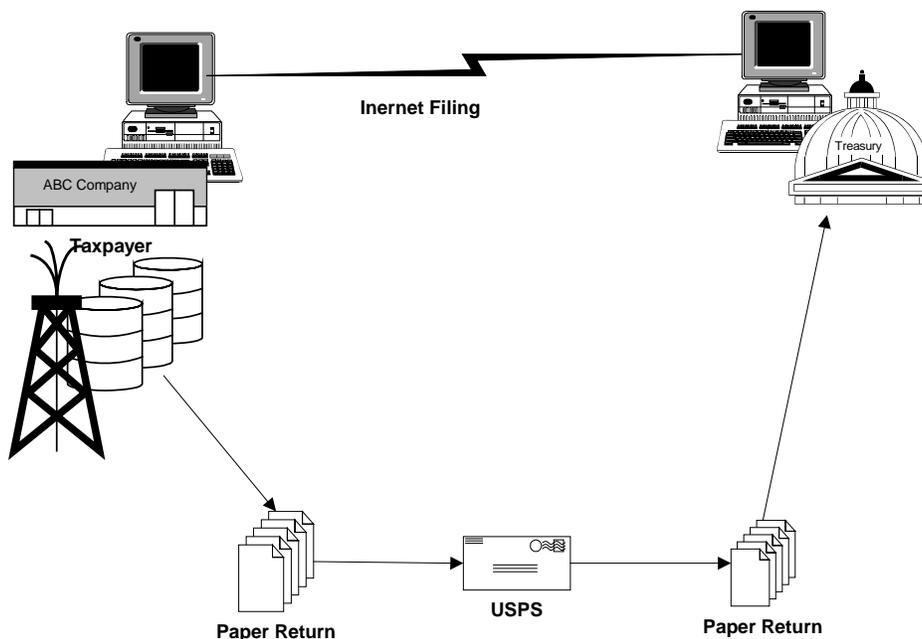
The information contained in this guide is subject to change. If you are an Information Provider in the Treasury E-Filing Program, Treasury will notify you when updated versions of this guide are available for download from the Treasury Motor Fuel e-file website at [www.michigan.gov/motorfuelfile](http://www.michigan.gov/motorfuelfile). Information Providers must notify their Electronic Filing Software Developer of the update. Updates may include, but are not limited to:

- Changes in motor fuel tax laws and regulations
- Changes to motor fuel tax returns or reports
- Changes in motor fuel tax rates
- New or additional schedules
- New or additional tax forms added to the Motor Fuel E-Filing Program
- Changes in Motor Fuel E-Filing Program rules or requirements

## Basic Introduction to Electronic Information Flow

The figure below illustrates the information flow from taxpayer to tax authority both in the paper and electronic processing environment. To effectively and efficiently process large volumes of information, both parties to the transaction need to eliminate paper processing by sharing information electronically. Electronically both parties can communicate and resolve errors faster; thereby reducing cost related to overhead.

Information Flow Model



The electronic documents can be transmitted directly between Trading Partners. Trading Partners establish rules by which information is shared. They document these rules in a Trading Partner Agreement (TPA). The Department will require the use of a TPA by all Electronic Participants before any information is exchanged electronically.

## Chapter 2 - Program Overview

Treasury will use a variety of electronic filing formats. This document is the reference for the ASCII File Format for the Motor Fuel program.

### Role of the Software Developer

Proper formatting and strict adherence to these guidelines are necessary for successful electronic filing. The users of the software rely on their software developer to provide a system that is easy to use and understand, fits their business needs, and ensures accurate translation of their tax filing data.

### Program Benefits

Treasury has designed an Electronic Filing (E-File) and Electronic Funds Transfer (EFT) program for the electronic filing and payment of motor fuel tax returns and taxes.

Advantages of participating in Treasury's EDI and EFT Program include:

- Elimination of cost and time to generate, sign and mail returns and checks.
- Rapid and secure movement of motor fuel tax return data allowing for faster processing and response.
- Comprehensive audit trail for both the return and payment.
- Elimination of postal delays and possible late filing/payment fees.
- A consistent, standard format, resulting in easier and less costly implementation efforts.
- Allows Treasury to implement a fuel tracking system. This enables the Department to track fuel and reduces motor fuel tax fraud, which keeps fuel tax evaders from undercutting honest fuel marketers.

### Who Can Participate

The first phase of the Motor Fuel E-Filing Program is open to taxpayers and information providers that are required to file the following motor fuel tax returns and information reports:

- Fuel Importer Return (Form 3992)

### Acceptable Electronic Formats

Treasury is currently accepting ANSI ASC X12 Standards Release Version 4030 Electronic Data Interchange (EDI) filing format and ASCII flat file format to file motor fuel tax returns and reports. **This guide is specific to the ASCII File Format only.**

See the web site filing guides for other formats.

## Valid Transmission Methods

Treasury will only accept electronic motor fuel tax returns and reports transmitted via the Internet. No magnetic tape filing or data stored on a floppy diskette will be accepted.

## Security

Treasury's Motor Fuel E-Filing Program uses the Internet to receive and transmit motor fuel tax returns and reports. It incorporates the following technological attributes to ensure data security: User-ID, Password, Data Encryption, Electronic Signature (Authorization and Security Codes), and Confirmations. Each Electronic Participant must also use security procedures that are reasonably sufficient and use its best efforts to ensure that all transmissions of motor fuel tax returns and reports are authorized. An Electronic Participant must take the necessary precautions to safeguard their technological attributes and notify Treasury at (517) 636-4600 when they have knowledge that the technological attributes have been compromised or a change in an authorized representative has occurred.

## Requirement to Provide FEIN

Information Providers are required to obtain and report the FEIN (Federal Employer Identification Number), SSN (Social Security Number) or Treasury assigned account number (TR or ME number) of all persons involved in a reportable fuel transaction. An Information Provider is also required to furnish its FEIN, SSN or Canadian Social Insurance number upon the request of another Information Provider involved in a reportable fuel transaction. (For example, a Terminal Operator is required to obtain a truck carrier's FEIN when the carrier makes a delivery to/from the terminal.)

# Chapter 3 - Getting Started

## Registration

All tax return and information report filers who file electronically must register with the Department. Filers must complete and submit an Application to Participate in the Motor Fuel Tax E-File Program and a Trading Partner Agreement.

All filers who choose to make payments by Electronic Funds Transfer (EFT) must also register with the Department. Taxpayers must complete and submit an EFT Application for ACH Debit or an EFT Application for ACH Credit.

The Application and Trading Partner Agreement is to be completed, signed and returned to the Michigan Department of Treasury. These agreements are key documents setting forth the rights and obligations of the parties. A trading partner agreement and application for e-filing can be obtained from the address below or from the Motor Fuel E-Filing web site at [www.michigan.gov/motorfuelefile](http://www.michigan.gov/motorfuelefile). Please mail the completed forms to:

Michigan Department of Treasury  
Customer Contact Division - Special Taxes  
P.O. Box 30474  
Lansing, MI 48909-8209

Receipt of the completed forms will establish the registration of a taxpayer for filing through the EDI Program.

## Timely Filing

All quarterly returns are due on or before the 20<sup>th</sup> day of the month following the quarter being reported. The payment or EFT transactions must also be postmarked or received on or before the due date. Example, Importer returns for the quarter of January, February and March are due April 20th.

Timeliness of the return is based on the Acceptance Date of the electronic tax return by Treasury.

If payments are not received by the due date penalty and interest may be assessed.

## Acknowledgments

File acknowledgements will be provided immediately upon the filer's successful submission of a Tax Return via the Michigan Internet file submission Web Page. Each Filer will receive a confirmation acknowledgment number verifying the successful receipt of submitted filing. All transmission or data errors will result in the filer being contacted to correct and resubmit report submissions.

## Testing Procedures

These are the steps you will need to follow for testing and approval by Treasury of your EDI tax filing.

1. Complete and submit the required application(s) and Trading Partner agreement.
2. You will be contacted and given instructions for testing.
3. Once you have successfully submitted two test files for different periods, you will be switched to production.
4. In production, you will fax a hardcopy of the return only (no detail schedules) for two periods. After that time you will not be required to fax a copy of the form.

## Amended Returns

Amended returns are to be filed in the same manner as the original return. Original returns filed via paper return must be amended with a paper amended return. Original returns that were filed electronically must be amended electronically. **Electronic amendment submissions should provide only those schedule details representing / identifying the corrected loads.**

Errors that are identified by Treasury or are discovered by the Electronic Participant should be corrected and submitted with the current month's file or as a supplemental transmission that includes only the corrections. The Electronic Participant should use element BTI14 instead of BTI13 when filing supplemental data.

Regardless of whether the error corrections are made on the current month's filing or by filing supplemental data, the preferred method for reporting corrections is to report a reverse entry to back out the original reporting, followed by an entry to report the corrected data.

## Diversions

When reporting diversions:

- TO Michigan (11A): Enter the **original** destination state in the Point of Destination segment.
- FROM Michigan (11B): Enter the **actual** destination state in the point of destination, rather than the original point of destination.

## Important Tips

- Round to whole gallons. Round down all amounts less than .50 and round up all amounts of .50 through .99. Decimal points are not valid in the gallon fields.
- Failure to file as specified may incur penalty of 5% per month (not to exceed 25%) of the tax due and interest accrued per day to be assessed as provided by The Revenue Act.
- Failure to file an informational return will subject you to a \$10.00 penalty per day (not to exceed \$400) as provided by The Revenue Act.
- When reporting terminal codes for the origin city and state, you must use the Internal Revenue Service terminal codes that have been assigned to every terminal and refinery in the United States or a State of Michigan assigned terminal code. Please contact the Department to obtain these numbers if necessary or visit the IRS Web site [www.irs.gov/excise](http://www.irs.gov/excise). Any other terminal codes will result in errors.
- Please make certain that the information on the tax return is correct before filing by paper or electronically. The information on the front of the Motor Fuel Tax Return must be supported by the detail information found on the proper schedules.
- Please provide complete information. Do not shorten names or cities unless an abbreviation is required.
- You must enter the manifest number or bill of lading on each schedule.

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ACS GOVERNMENT SOLUTIONS, INC.  
MOTOR FUEL TRACKING SYSTEM  
ASCII FILE FORMAT

## Chapter 4 - MICHIGAN –Importer’s Report

### Instructions

**Note: Implementation of the Importer Reports begin on March 2004.**

Using this file layout provides the ability to meet data requirements for the tax type and reports:

- BI – Bonded Importer
- OI – Occasional Importer
- TW – Tank Wagon Operator Importers

It is important to understand that this file layout is used to define three types of record formats:

1. **Schedules of Receipts and Disbursements Format:** (see list of schedules on page 14).
  - a. Schedule of Disbursements.
  - b. Schedule of Receipts.

The file layout can be found beginning on page 9 and examples begin on page 18

2. **Zero Activity Report Format:** (see file layout and example on page 17).

If no load/gallon activity was performed for a specific month, the filer must submit a zero activity record to indicate NO ACTIVITY for this particular tax type and that they have filed for the month.

3. **TIA/Summary values Format:** (see list of TFS & TIA Codes on page 15 and page 16 for the file definition and examples)

Certain line items on each Tax Report Form cannot be calculated from Receipts and Disbursements. For example:

Gallons used for own non-taxable purposes.

For these items TIA codes must be provided. TIA’s are Tax Code standards established by the Federal Tax Administration (FTA) to specifically identify commonly used summary total descriptions used in the FUEL TAX industry. To file TIA/Summary values, specific fields are reused in the standard format, and the code “TIA” is used to distinguish TIA/Summary records from Receipt and Disbursement records. Some Tax Reports may contain numerous TIA/Summary values.

**Always submit TIA values (item 3 above) and either a Zero Activity Record (item 2 above) or schedule of Receipts and Disbursements (items 1a – 1b).**

## File Layout

Provide all data in ASCII delimited format. Use any product you wish to generate the ASCII delimited 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, N – Not a Data Requirement of this Report

| Col No. | DATA ELEMENT                       | DATA TYPE | MAXIMUM SIZE | FORMAT              | FIELD REQUIREMENT | FTA SCHEDULE DEFINITION       | EXPLANATION                                                                                                                                                                                        |
|---------|------------------------------------|-----------|--------------|---------------------|-------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | <b>Jurisdiction Code</b>           | Text      | 2            | MI                  | M                 | Not Defined                   | Jurisdiction data identifier                                                                                                                                                                       |
| 2.      | <b>Data Mode</b>                   | Text      | 1            | A                   | M                 | Not Defined                   | ACS Required Field. A - ASCII                                                                                                                                                                      |
| 3.      | <b>Return Type</b>                 | Text      | 2            | O                   | M                 |                               | O – Original,<br>A - Amendment                                                                                                                                                                     |
| 4.      | <b>Tax Type<sup>1</sup></b>        | Text      | 2            | OI,<br>BI, or<br>TW | M                 | Michigan Tax Type Definitions | Provide the Tax Type code for the report to be reported.<br><br>OI – Occasional Importer<br>BI – Bonded Importer<br>TW – Tank Wagon Operator Importer                                              |
| 5.      | <b>Period End Date<sup>2</sup></b> | Text      | 8            | MMDDCCYY            | M                 | Month Day Year                | DD – Use last day of Period, i.e. – 01312000                                                                                                                                                       |
| 6.      | <b>Schedule Type</b>               | Text      | 3            |                     | M                 | Schedule Types                | This field will contain one of the choices below:<br>1. Schedule Type associated with the Tax Report/Tax Return Types (see valid schedule types on page 14)<br>2. The Value “TIA” for TIA records. |

| Col No. | DATA ELEMENT                    | DATA TYPE | MAXIMUM SIZE | FORMAT               | FIELD REQUIREMENT | FTA SCHEDULE DEFINITION      | EXPLANATION                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------|---------------------------------|-----------|--------------|----------------------|-------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7.      | <b>Product Type<sup>3</sup></b> | Text      | 3            | Fill/Add a Lead<br>0 | <b>M</b>          | Product Types                | This field will contain one of the choices below:<br><ol style="list-style-type: none"> <li>1. Product Code: 065, 160, etc. See Michigan E-file website for most recent version of Michigan Product Codes.</li> <li>2. The value "000" for Zero Activity records.</li> </ol>                                                                                                                                                        |
| 8.      | <b>Export State<sup>4</sup></b> | Text      | 2            |                      | <b>M</b>          | Export State                 | If the current Schedule Record is an Export Schedule this field should contain the export state.                                                                                                                                                                                                                                                                                                                                    |
| 9.      | <b>Filer FEIN Identifier</b>    | Text      | 11           |                      | <b>M</b>          | FEIN/SSN                     | FEIN, ME#, or TR#                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 10.     | <b>Filer License Number</b>     | Text      | 11           |                      | <b>M</b>          | State issued License Number. |                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 11.     | <b>Purchaser/Seller's Name</b>  | Text      | 35           |                      | <b>M</b>          | Buyer/Seller Name            | This field will contain one of the choices below:<br><ol style="list-style-type: none"> <li>1. For disbursement schedules enter the Buyer Name</li> <li>2. For Receipt Schedules enter the Supply Name</li> <li>3. For TFS/TIA usage enter the <b>TFS02 Code</b> (see TFS Summary and TIA Code Table of details page 15) <ol style="list-style-type: none"> <li>a. Gallons used for own non-taxable purposes</li> </ol> </li> </ol> |

| Col No. | DATA ELEMENT                               | DATA TYPE | MAXIMUM SIZE | FORMAT    | FIELD REQUIREMENT | FTA SCHEDULE DEFINITION            | EXPLANATION                                                                                                                                                                                                                                                                                                 |
|---------|--------------------------------------------|-----------|--------------|-----------|-------------------|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12.     | <b>Purchaser/Seller's FEIN</b>             | Text      | 11           |           | <b>M</b>          | Buyer/Seller FEIN                  | This field will contain one of the choices below:<br>1. Enter Buyer FEIN for disbursement schedules<br>2. Enter Supply FEIN for Receipt Schedules<br>3. For TFS/TIA usage enter the <b>TIA Code</b> (see TFS Summary and TIA Code Table of details page 15)<br>a. Gallons used for own non-taxable purposes |
| 13.     | <b>Carrier's Name</b>                      | Text      | 35           |           | <b>M</b>          | Carrier Name                       | Enter the Carrier Name if available when reporting schedule detail                                                                                                                                                                                                                                          |
| 14.     | <b>Carrier's FEIN</b>                      | Text      | 11           |           | <b>M</b>          | Carrier FEIN                       | This field will contain one of the choices below:<br>1. Enter the Carrier FEIN if available when reporting schedule detail<br>2. for TFS/TIA usage enter the <b>Units</b> (see TFS Summary and TIA Code Table of details page 15)<br>a. Gallons used for own non-taxable purposes                           |
| 15.     | <b>Document Number</b>                     | Text      | 30           |           | <b>M</b>          | Document No                        |                                                                                                                                                                                                                                                                                                             |
| 16.     | <b>Date Received/Shipped</b>               | Text      | 8            | MMDDCCYY  | <b>M</b>          | Date Received/Shipped              | i.e. 01222000                                                                                                                                                                                                                                                                                               |
| 17.     | <b>Transportation Mode<sup>5</sup></b>     | Text      | 2            |           | <b>M</b>          | FTA Standard Transportation Codes. | See list of Transaction Type Mode Codes on page 15)                                                                                                                                                                                                                                                         |
| 18.     | <b>Pt Origin Terminal Code<sup>6</sup></b> | Text      | 9            | T##MI#### | <b>M</b>          | Point of Origin Terminal Code      | Terminal Code. Example: T93MI1111 (No separators)                                                                                                                                                                                                                                                           |
| 19.     | Pt Origin Address                          | Text      | 30           |           | <b>P</b>          | Point of Origin                    |                                                                                                                                                                                                                                                                                                             |

| Col No. | DATA ELEMENT                                    | DATA TYPE | MAXIMUM SIZE | FORMAT    | FIELD REQUIREMENT | FTA SCHEDULE DEFINITION                 | EXPLANATION                                                          |
|---------|-------------------------------------------------|-----------|--------------|-----------|-------------------|-----------------------------------------|----------------------------------------------------------------------|
| 20.     | <b>Pt Origin City</b>                           | Text      | 20           |           | <b>M</b>          | Point of Origin                         | Mandatory if Point of Origin Terminal Code is not supplied.          |
| 21.     | <b>Pt Origin State</b>                          | Text      | 2            |           | <b>M</b>          | Point of Origin                         | Mandatory if Point of Origin Terminal Code is not supplied.          |
| 22.     | Pt Origin Zip                                   | Text      | 9            |           | <b>P</b>          | Point of Origin                         |                                                                      |
| 23.     | Pt Origin Country Code                          | Text      | 2            |           | <b>P</b>          | Point of Origin                         |                                                                      |
| 24.     | <b>Pt Destination Name</b>                      | Text      | 35           |           | <b>N</b>          | Destination Name /<br>Delivered To Name | Not used for this report but must provide positional delimiter.      |
| 25.     | <b>Pt Destination FEIN</b>                      | Text      | 11           |           | <b>N</b>          | Destination Name /<br>Delivered To FEIN | Not used for this report but must provide positional delimiter.      |
| 26.     | <b>Pt Destination Terminal Code<sup>6</sup></b> | Text      | 9            | T##MI#### | <b>M</b>          | Point of Delivery<br>Terminal Code      | Terminal Code                                                        |
| 27.     | Pt Destination Address                          | Text      | 30           |           | <b>P</b>          | Point of Delivery                       |                                                                      |
| 28.     | <b>Pt Destination City</b>                      | Text      | 20           |           | <b>M</b>          | Point of Delivery                       | Mandatory if Point of Destination Terminal Code is not supplied.     |
| 29.     | <b>Pt Destination State</b>                     | Text      | 2            |           | <b>M</b>          |                                         | Mandatory if Point of Destination Terminal Code is not supplied.     |
| 30.     | Pt Destination Zip                              | Text      | 9            |           | <b>P</b>          | Point of Delivery                       |                                                                      |
| 31.     | Pt Destination Country Code                     | Text      | 2            |           | <b>P</b>          | Point of Delivery                       |                                                                      |
| 32.     | <b>Net Gallons<sup>7</sup></b>                  | Text      | 9            |           | <b>M</b>          | Net                                     | Provide if provided by jurisdiction. Enter negative values as “-345” |
| 33.     | <b>Gross Gallons<sup>8</sup></b>                | Text      | 9            |           | <b>M</b>          | Gross                                   | Provide if provided by jurisdiction. Enter negative values as “-345” |
| 34.     | <b>Billed Gallons<sup>9</sup></b>               | Text      | 9            |           | <b>P</b>          | Billed                                  | Provide if provided by jurisdiction. Enter negative values as “-345” |

| Col No. | DATA ELEMENT                        | DATA TYPE | MAXIMUM SIZE | FORMAT             | FIELD REQUIREMENT | FTA SCHEDULE DEFINITION | EXPLANATION                                               |
|---------|-------------------------------------|-----------|--------------|--------------------|-------------------|-------------------------|-----------------------------------------------------------|
| 35.     | <b>Post Mark Date</b> <sup>10</sup> | Text      | 14           | YYYYMMDDHHM<br>MSS | <b>M</b>          | Date EDI File Updated   | Must Provide for IFTA Transfer. Use format YYYYMMDDHHMMSS |

1. *Tax Type Code* – Is a 2 character code that identifies the report being filed.
2. *Period End Date* – Must be in “MMDDCCYY” format which conforms with ANSI X.12 813 transaction set standards
3. *Product Type* – Must consist of three digits, left padded with zeroes i.e. “065” not “ 65” for gasoline
4. *Export State* –Mandatory only for export schedules.
5. *Transportation Mode* – A suffixed underscore character, “\_”, is required for all single character codes i.e. Truck mode code must be reported as “J\_.”
6. *Terminal Code* - Can contain a Federally assigned Terminal code or (Federal/Jurisdiction Registry) number of an approved and licensed bulk storage site. If the Terminal Code is not supplied then the City and State must be supplied.
7. *7 Through 9, Net, Gross, and Billed Gallons* – These are Jurisdiction specific. At least one gallon type must be reported.
10. *Post Mark Date* – The date the EDI file was submitted. This date/time stamp must contain the same value for all records sent under one Tax Type. There is a one to one relation between Tax Type and the Post Mark Date.

## Schedule Type Codes – Fuel Importer’s Report

| Schedule Type                               | DESCRIPTION                                                                                                             |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <b>Importer’s Schedule of Receipts</b>      |                                                                                                                         |
| <b>1</b>                                    | Gallons of fuel imported/acquired Michigan tax paid to supply source.                                                   |
| <b>2C</b>                                   | Gallons imported from outside the United States.                                                                        |
| <b>3B</b>                                   | Gallons imported from bulk storage outside of Michigan.                                                                 |
| <b>Importer’s Schedule of Disbursements</b> |                                                                                                                         |
| <b>5</b>                                    | Taxable gallons sold, removed or imported.                                                                              |
| <b>5C</b>                                   | Gallons of aviation fuel sold to Aviation Fuel Registrants for resale                                                   |
| <b>5F</b>                                   | Gallons of dyed diesel fuel sold or used for taxable purposes.                                                          |
| <b>6F</b>                                   | Gallons of dyed diesel product removed.                                                                                 |
| <b>8</b>                                    | Gallons delivered to US Government, tax exempt                                                                          |
| <b>9</b>                                    | Gallons delivered to state and local government, including public schools, tax exempt. (Gasoline and Diesel fuels only) |
| <b>10G</b>                                  | Gallons delivered exempt to non-profit, private, parochial or denominational school, college or university              |
| <b>10M</b>                                  | Gallons sold to Fuel Feedstock Users, tax exempt (Gasoline only)                                                        |
| <b>Importer’s Schedule of Diversions</b>    |                                                                                                                         |
| <b>11A</b>                                  | Gallons diverted TO Michigan                                                                                            |
| <b>11B</b>                                  | Gallons diverted FROM Michigan                                                                                          |

## TFS Summary and TIA Code Table

| Field Description                        | TFS02 Code | TIA Code | TIA Sub Code | Units   |
|------------------------------------------|------------|----------|--------------|---------|
| <b>Part 4 – Line 34 –Non-taxable use</b> |            |          |              |         |
| Use for all Product Types                | S03A       | 5006     |              | Gallons |

## Transaction Type Mode Code Table

| Code | DESCRIPTION                                                                 |
|------|-----------------------------------------------------------------------------|
| J_   | Truck                                                                       |
| R_   | Rail                                                                        |
| B_   | Barge                                                                       |
| S_   | Ship                                                                        |
| PL   | Pipeline                                                                    |
| GS   | Gas Station                                                                 |
| BA   | Book Adjustment                                                             |
| ST   | Stationary Transfer                                                         |
| RT   | Removal from Terminal (other than by truck or Rail) for sale or consumption |

## TIA submission Required Fields

- |                           |                                                 |
|---------------------------|-------------------------------------------------|
| 1. Jurisdiction Code      | MI                                              |
| 2. Data Mode              | A                                               |
| 3. Return Type            | O (O=Original, A=Amendment)                     |
| 4. Tax Type               | OI, BI or TW                                    |
| 5. Period End Date        |                                                 |
| 6. Schedule Type          | - The value "TIA"                               |
| 7. Product Type           | - Use the Product Number of the Product Column  |
| 9. Filer's FEIN           |                                                 |
| 10. License Number        | - MI's state assigned License or Account Number |
| 11. Purchaser/Seller Name | - TFS02 Code (if necessary)                     |
| 12. Purchaser/Seller FEIN | - TIA Code                                      |
| 13. Carrier Name          | - TIA Sub Code (if necessary)                   |
| 14. Carrier FEIN          | - TIA Value                                     |
| 35. Postmark Date         | - Provide the date and time (YYYYMMDDHHMMSS)    |

Only populate field positions listed above.

The examples show how to populate the Gasoline Column. To report the other Columns simply use correct Product

### Example 1 Occasional Importer Report: Line 32 – Gallons used for own non-taxable purposes

```
MI*A*O*OI*01312004*TIA*065**99999999900*99999999900*S03A*5006**12484.02*****20040206120016
```

### Example 2 Bonded Importer Report: Line 32 – Gallons used for own non-taxable purposes

```
MI*A*O*BI*03312004*TIA*160**99999999900*99999999900*S04A*5006**3172*****20040206120016
```

### Example 3 Tank Wagon Operator/Importer Report: Line 32 – Gallons used for own non-taxable purposes

```
MI*A*O*TW*05312004*TIA*228**99999999900*99999999900*S03A*5006**9391.11*****20040206120016
```

## Zero Activity Record Required Fields

When a Zero Activity Return, no business transacted, is submitted, place the following information in a single record for each tax type:

- |                      |                                                      |
|----------------------|------------------------------------------------------|
| 1. Jurisdiction Code | MI                                                   |
| 2. Data Mode         | A                                                    |
| 3. Return Type       | O                                                    |
| 4. Tax Return Type   | - One record for each tax type/Tax Form OI, BI or TW |
| 5. Period End Date   |                                                      |
| 7. Product Type      | - The value "000" (zero, zero, zero)                 |
| 9. Filer's FEIN      |                                                      |
| 10. License Number   | - MI's state assigned License or Account Number      |
| 32. Net Gallons      | - The value "0" (zero)                               |
| 33. Gross Gallons    | - The value "0" (zero)                               |
| 34. Billed Gallons   | - The value "0" (zero)                               |
| 35. Postmark Date    | - Provide the date and time (YYYYMMDDHHMMSS)         |

Only populate field positions listed above

### Example 1 Occasional Importer Report: Zero Activity Record

```
MI*A*O*OI*01312004**000**99999999900*99999999900*****0*0*0*20040206120016
```

### Example 2 Bonded Importer Report: Zero Activity Record

```
MI*A*O*BI*01312004**000**99999999900*99999999900*****0*0*0*20040206120016
```

### Example 3 Tank Wagon Operator Importer Report: Zero Activity Record

```
MI*A*O*TW*01312004**000**99999999900*99999999900*****0*0*0*20040206120016
```

## Importer's Report Examples:

### Example 1 – Importer Schedule of Tax-Paid Receipts:

MI\*A\*O\*OI\*01312004\*1\*065\*\*99999999900\*99999999900\*Seller Name\*888888888\*Carrier Name  
Inc\*399999999\*7BOL5\*01212004\*J\_\*T86MI1253\*\*\*\*\*T71MI2456\*\*\*\*\*2050\*20040206120016

### Example 2 – Importer Schedule of Disbursements:

MI\*A\*O\*TW\*01312004\*5\*065\*\*99999999900\*99999999900\*Purchaser Name\*888888888\*Carrier Name  
Inc\*399999999\*45BOL5\*01212004\*J\_\*T43MI9876\*\*\*\*\*T98MI9876\*\*\*\*\*2134\*20040206120016

### FOOTNOTE

NEGATIVE VALUES prefix with a “-” hyphen or minus sign i.e. “-3424”, all other values will be assumed positive. DO NOT PROVIDE COLUMN HEADINGS. USE FIELD DELIMITER “\*”, ASCII value 42

## Diversion Schedule Format

### Schedule 11A – Diversions TO Michigan

Enter the Original Destination State in field 29 (Point of Destination State).

**Example 1: Load is originally destined for Ohio but the shipment is diverted to Michigan**

```
MI*A*O*BI*01312004*11A*065**99999999900*99999999900*Seller Name*888888888*Carrier Name  
Inc*399999999*7BOL5*01212004*J_*T86MI1253*****OH*****2050*20040206120016
```

### Schedule 11B – Diversions FROM Michigan

Enter the Actual Destination State in field 29 (Point of Destination State).

**Example 1: Load is originally destined for Michigan but the shipment is diverted to Ohio**

```
MI*A*O*TW*01312004*11B*228**99999999900*99999999900*Seller Name*888888888*Carrier Name  
Inc*399999999*7BOL5*01212004*J_*T86MI1253*****OH*****3450*20040206120016
```

## ASCII File Submission Example:

This example represents the form 'Bonded Importer Report'. It shows load activity using Receipt and Disbursement records along with the appropriate TIA/Summary record required. *Receipt and Disbursement records are not shown in their entirety (...)*. The purpose of this example is to show how an expected ASCII file should look when sent. It focuses on:

1. A single Tax Type BI for this example.
2. TIA code values
3. Load activity, represented by receipts and disbursements.
4. Ensure a one to one association of Tax Type to Postmark date. Records with varying postmark dates are considered to be separate filing submissions.

```
MI*A*O*BI*01312004*TIA*065**99999999900*99999999900*S03A*5006**12484*****20040206120016
```

```
MI*A*O*BI*01312004*1*065**99999999900*99999999900*Seller Name*888888888*Carrier Name  
Inc*399999999*7BOL5*01212004*J_*T86MI1253*****T71MI2456*****2050*20040206120016
```

```
MI*A*O*BI*01312004*5*065**99999999900*99999999900*Purchaser Name*888888888*Carrier Name  
Inc*399999999*45BOL5*01212004*J_*T43MI9876*****T98MI9876*****2134*20040206120016
```

```
MI*A*O*BI*01312004*1*065**99999999900*99999999900*Seller Name*888888888*Carrier Name  
Inc*399999999*43BOL5*01212004*J_*T86MI1253*****T71MI2456*****1500*20040206120016
```

```
MI*A*O*BI*01312004*5C*065**99999999900*99999999900*Purchaser Name*888888888*Carrier Name  
Inc*399999999*9BOL1*01212004*J_*T43MI9876*****T98MI9876*****2540*20040206120016
```

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## Chapter 5 - Miscellaneous

### Abbreviations

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

## **Sample Paper Forms**

Sample paper forms can be found on the Michigan Department of Treasury website at:

[www.michigan.gov/treasury](http://www.michigan.gov/treasury)