

# MICHIGAN

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

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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 Exporters. 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

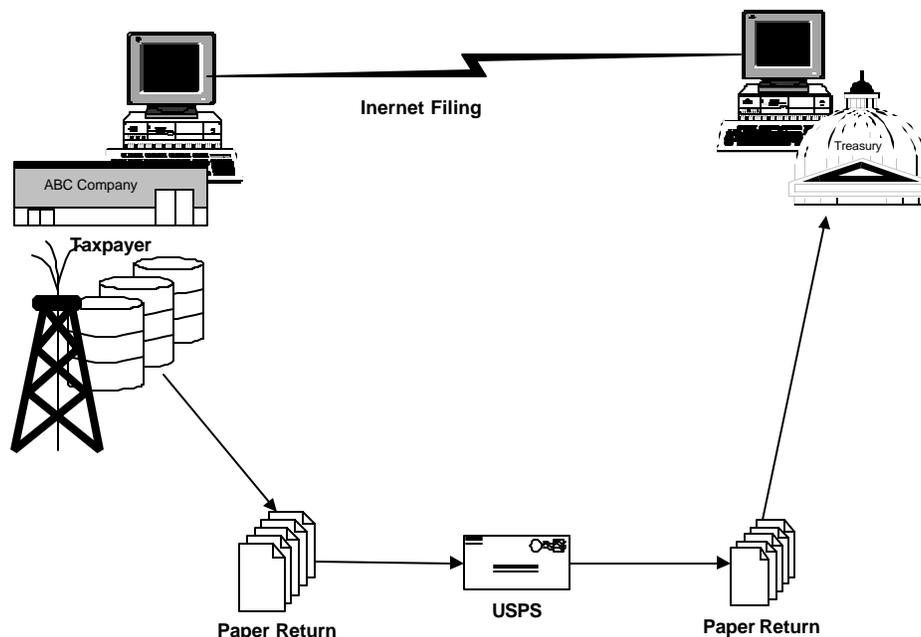
The information contained in this guide is subject to change. If you are an Information Provider in the Treasury E-Filing Program, Treasury will notify you when updated versions of this guide are available for download from the Treasury Motor Fuel e-file website at [www.michigan.gov/motorfuelfile](http://www.michigan.gov/motorfuelfile). Information Providers must notify their Electronic Filing Software Developer of any updates. 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 Program include:

- Elimination of cost and time to generate, sign and mail returns.
- 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 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 Exporter Return (Form 4004)

### 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.

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

Quarterly returns or informational reports are due on or before the 20<sup>th</sup> day of the month following the quarter being reported. Example: Transporter reports and Exporter 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.

## 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.

## 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 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. 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 –Exporter’s Report

### Instructions

**Note: Implementation of the Exporter Report, begins on March 2004**

Using this file layout provides the ability to meet data requirements for the tax type and reports EX – Exporter. 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 12).

a. Supplier’s Schedule of Disbursements.

The file layout can be found beginning on page 9 and examples begin on page 14.

**2. Zero Activity Report Format:** (see file layout and example on page 13).

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:**

Note: There are no TIA codes required for this report.

## 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.	Jurisdiction Code	Text	2	MI	M	Not Defined	Jurisdiction data identifier
2.	Data Mode	Text	1	A	M	Not Defined	ACS Required Field. A - ASCII
3.	Return Type	Text	2	O	M		O – Original, A - Amendment
4.	Tax Type <sup>1</sup>	Text	2	EX	M	Michigan Tax Type Definitions	Provide the Tax Type code for the report to be reported. EX – Exporter
5.	Period End Date <sup>2</sup>	Text	8	MMDDCCYY	M	Month Day Year	DD – Use last day of Period, i.e. – 01312004
6.	Schedule Type	Text	3		M	Schedule Types	This field will contain one of the choices below: <ol style="list-style-type: none"> <li>1. Schedule Type associated with the Tax Report/Tax Return Types (see valid schedule types on page 12)</li> <li>2. The Value “TIA” for TIA records.</li> </ol>

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 0	<b>M</b>	Product Types	This field will contain one of the choices below: 1. Product Code: 065, 160, etc. See Michigan E-file website for most recent version of Michigan Product Codes. 2. The value "000" for Zero Activity records.
8.	<b>Export State<sup>4</sup></b>	Text	2		<b>M</b>	Export State	REQUIRED See state abbreviations list on page 17.
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	Purchaser / Supply Source
12.	<b>Purchaser/Seller's FEIN</b>	Text	11		<b>M</b>	Buyer/Seller FEIN	Purchaser / Supply Source
13.	<b>Carrier's Name</b>	Text	35		<b>M</b>	Carrier Name	
14.	<b>Carrier's FEIN</b>	Text	11		<b>M</b>	Carrier FEIN	
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. 01222004
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 12)
18.	<b>Pt Origin Terminal Code<sup>6</sup></b>	Text	9	T##MI####	<b>M</b>	Point of Origin Terminal Code	Terminal Code or Storage EPA Code. Example: T93MI1111 (No separators)
19.	Pt Origin Address	Text	30		<b>P</b>	Point of Origin	
20.	<b>Pt Origin City</b>	Text	20		<b>M</b>	Point of Origin	Mandatory if Point of Origin Terminal Code is not supplied.

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION
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		P	Point of Origin	
23.	Pt Origin Country Code	Text	2		P	Point of Origin	
24.	Pt Destination Name	Text	35		N	Destination Name / Delivered To Name	Not used for this report but must provide positional delimiter.
25.	Pt Destination FEIN	Text	11		N	Destination Name / 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##XX####	<b>M</b>	Point of Delivery Terminal Code	Terminal Code or Storage EPA Code. Where XX is the state code.
27.	Pt Destination Address	Text	30		P	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		P	Point of Delivery	
31.	Pt Destination Country Code	Text	2		P	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>M</b>	Billed	Provide if provided by jurisdiction. Enter negative values as "-345"
35.	<b>Post Mark Date<sup>10</sup></b>	Text	14	YYYYMMDDHHM 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 State of Michigan issued Terminal code. 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 – Exporters Report

Schedule Type	DESCRIPTION
<b>Exporter’s Schedule of Exports</b>	
<b>7A</b>	Gallons exported, destination state tax paid.
<b>7B</b>	Gallons exported, Michigan tax paid.

## TIA submission Required Fields

No TIA Codes Required

## Transaction Type Mode Code Table

Code	DESCRIPTION
J_	Truck
R_	Rail
B_	Barge
S_	Ship

## 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 (EX)    |
| 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

## Exporter Report Example: Zero Activity Record

```
MI*A*O*EX*01312004**000**999999999900*999999999900*****0*0*0*20040206120016
```

## Exporter Report Examples:

### Example 1 – Exporter’s Schedule of Tax-Paid Disbursements:

MI\*A\*O\*EX\*01312004\*7A\*065\*\*99999999900\*99999999900\*Purchaser Name\*888888888\*Carrier Name  
Inc\*399999999\*7BOL5\*01212003\*J\_\*T86MI1253\*\*\*\*\*T71MI2456\*\*\*\*\*2050\*20040206120016

### Example 2 – Exporter’s Schedule of Disbursements:

MI\*A\*O\*EX\*01312004\*7B\*065\*\*99999999900\*99999999900\*Purchaser Name\*888888888\*Carrier Name  
Inc\*399999999\*45BOL5\*01212003\*J\_\*T43MI9876\*\*\*\*\*T98IN9876\*\*\*\*\*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

## ASCII File Submission Example:

This example represents the form 'Exporter' Report. It shows load activity using Disbursement records along with the appropriate TIA/Summary records 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 EX.
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*EX*01312004*7A*065*OH*9999999990*9999999990*Purchaser Name*888888888*Carrier Name  
Inc*399999999*7BOL5*01212003*J_*T86MI1253*****T71OH2456*****2050*20040206120016
```

```
MI*A*O*EX*01312004*7A*065*IN*9999999990*9999999990*Purchaser Name*888888888*Carrier Name  
Inc*399999999*45BOL5*01212003*J_*T43MI9876*****T98IN9876*****2134*20040206120016
```

```
MI*A*O*EX*01312004*7B*065*OH*9999999990*9999999990*Purchaser Name*888888888*Carrier Name  
Inc*399999999*43BOL5*01212003*J_*T86MI1253*****T71OH2456*****1500*20040206120016
```

```
MI*A*O*EX*01312004*7B*065*IN*9999999990*9999999990*Purchaser Name*888888888*Carrier Name  
Inc*399999999*9BOL1*01212003*J_*T43MI9876*****T98IN9876*****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)