



Department of Revenue Commonwealth of Kentucky
Motor Fuel Electronic Tax Filing System



Kentucky Department of Revenue
Motor Fuels Excise Tax
ASCII FILE FORMAT
Special Fuel Dealer Tax Return

VERSION: 1.0
DATE: JUNE 2007

VISTA/FT

KY_ASCII_Special_Fuels_V003.doc

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Proprietary Information



ASCII FILE FORMAT Special Fuel Dealer Tax Return

A. INSTRUCTIONS:

Using this file layout provides the ability to meet data requirements for the tax type of SF. It is important to understand that this file layout is used to define two types of record formats:

1. Schedules of Receipts and Disbursements Format:

- a. Special Fuels Schedule of Receipts (1, 2, 2B, 3).
- b. Special Fuels Schedule of Disbursements (5D, 6, 7, 8, 9, 10A, 10G, 10I, 10J, 10Y).

2. Zero Activity Report Format:

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.

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



B. FILE LAYOUT:

Provide all data in **FIXED WIDTH** format. Use space (ASCII character=32) to fill any missing information except as noted otherwise. Use any product you wish to generate the ASCII 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, X – Conditional

| Col No. | Record Position | | Data Element | Data Type | Size | Format | Field Requirement | Fta Schedule Definition | Explanation |
|---------|-----------------|-----|------------------------------------|-----------|------|----------------------|-------------------|------------------------------|---|
| | Begin | End | | | | | | | |
| 1 | 1 | 2 | Jurisdiction Code | Text | 2 | State Abbrev. | M | Not Defined | Jurisdiction data identifier Example – KY |
| 2 | 3 | 3 | Data Mode | Text | 1 | A | M | Not Defined | ACS Required Field. A – ASCII |
| 3 | 4 | 5 | Return Type | Text | 2 | O | M | | O – Original, A - Amendment |
| 4 | 6 | 7 | Tax Type¹ | Text | 2 | | M | State Tax Type Definitions | SF – Special Fuels |
| 5 | 8 | 15 | Period End Date² | Text | 8 | MMDDCCYY | M | Month Day Year | DD – Use last day of Period, i.e. 01312007 |
| 6 | 16 | 18 | Schedule Type | Text | 3 | | M | Schedule Types | Contain one of the following choices: 1. Schedule Type associated with the Tax Report/Tax Return Types (1, 2, 2B, 3,5D, 6, 7, 8, 9, 10A, 10G, 10I, 10J, 10Y) |
| 7 | 19 | 21 | Product Type³ | Text | 3 | Fill/Add a Leading 0 | M | Product Types | This field will contain one of the choices below: 1. Product Code: 160, 124, etc. 2. The value “000” for Zero Activity records. |
| 8 | 22 | 23 | Export State | Text | 2 | State Abbrev. | N | Export State | Not used for this report but must provide positional delimiter. |
| 9 | 24 | 34 | Filer FEIN Identifier | Text | 11 | | M | FEIN/SSN | FEIN |
| 10 | 35 | 45 | Filer License Number | Text | 11 | | M | State issued License Number. | State issued License Number. |



| Col No. | Record Position | | Data Element | Data Type | Size | Format | Field Requirement | Fta Schedule Definition | Explanation |
|---------|-----------------|-----|---|-----------|------|---------------|-------------------|--------------------------------------|---|
| | Begin | End | | | | | | | |
| 11 | 46 | 56 | Location Code | Text | 11 | T##KY#### | N | Terminal Control Number | Not used for this report but must provide positional delimiter. |
| 12 | 57 | 91 | Seller's Name | Text | 35 | | M | Seller Name | Supply Source |
| 13 | 92 | 102 | Seller's FEIN | Text | 11 | | M | Seller FEIN | Supply Source |
| 14 | 103 | 137 | Purchaser's Name | Text | 35 | | M | Buyer Name | Purchaser Source |
| 15 | 138 | 148 | Purchaser's FEIN | Text | 11 | | M | Buyer FEIN | Purchaser Source |
| 16 | 149 | 183 | Carrier's Name | Text | 35 | | M | Carrier Name | Carrier Name |
| 17 | 184 | 194 | Carrier's FEIN | Text | 11 | | M | Carrier FEIN | Carrier FEIN |
| 18 | 195 | 224 | Document Number | Text | 30 | | M | Document No | Document No, BOL |
| 19 | 225 | 232 | Date Received/Shipped | Text | 8 | MMDDCCYY | M | Date Received/Shipped | i.e. 01222007 |
| 20 | 233 | 234 | Transportation Mode⁴ | Text | 2 | | M | FTA Standard Transportation Codes. | "R_" – Rail "PL" – Pipeline, "B_" – Barge "J_" – Truck, etc. |
| 21 | 235 | 245 | Pt Origin Terminal Code⁶ | Text | 11 | T##KY#### | M | Point of Origin Terminal Code | Terminal Code or Storage EPA Code. Example: T93KY1111 (No separators) |
| 22 | 246 | 275 | Pt Origin Address | Text | 30 | | P | Point of Origin | |
| 23 | 276 | 295 | Pt Origin City | Text | 20 | | M | Point of Origin | Mandatory if Point of Origin Terminal Code is not supplied. |
| 24 | 296 | 297 | Pt Origin State | Text | 2 | State Abbrev. | M | Point of Origin | Mandatory if Point of Origin Terminal Code is not supplied. |
| 25 | 298 | 306 | Pt Origin Zip | Text | 9 | | P | Point of Origin | |
| 26 | 307 | 308 | Pt Origin Country Code | Text | 2 | | P | Point of Origin | |
| 27 | 309 | 343 | Pt Destination Name | Text | 35 | | N | Destination Name / Delivered To Name | Not used for this report but must provide positional delimiter. |
| 28 | 344 | 354 | Pt Destination FEIN | Text | 11 | | N | Destination Name / Delivered To FEIN | Not used for this report but must provide positional delimiter. |
| 29 | 355 | 365 | Pt Destination Terminal Code⁵ | Text | 11 | T##KY#### | M | Point of Delivery Terminal Code | Terminal Code or Storage EPA Code. |



| Col No. | Record Position | | Data Element | Data Type | Size | Format | Field Requirement | Fta Schedule Definition | Explanation |
|---------|-----------------|-----|--------------------------------|-----------|------|---------------|-------------------|---------------------------|--|
| | Begin | End | | | | | | | |
| 30 | 366 | 395 | Pt Destination Address | Text | 30 | | P | Point of Delivery | |
| 31 | 396 | 415 | Pt Destination City | Text | 20 | | M | Point of Delivery | Mandatory if Point of Destination Terminal Code is not supplied. |
| 32 | 416 | 417 | Pt Destination State | Text | 2 | State Abbrev. | M | | Mandatory if Point of Destination Terminal Code is not supplied. |
| 33 | 418 | 426 | Pt Destination Zip | Text | 9 | | P | Point of Delivery | |
| 34 | 427 | 428 | Pt Destination Country Code | Text | 2 | | P | Point of Country Delivery | |
| 35 | 429 | 442 | Net Gallons⁶ | Text | 14 | | M | Net | Mandatory. Enter negative values as "-345" |
| 36 | 443 | 456 | Gross Gallons | Text | 14 | | N | Gross | Not used in Kentucky. However, if reported it will be stored. |
| 37 | 457 | 470 | Billed Gallons | Text | 14 | | N | Billed | Not used in Kentucky. However, if reported it will be stored. |

1. Tax Type Code – Is a 2 character code that identifies the type of return, SF – Special Fuels.
2. Period End Date – Must be in "MMDDCCYY" format which conforms to 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. Transportation Mode – A suffixed underscore character, "_", is required for all single character codes i.e. Truck mode code must be reported as "J_".
5. 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.
6. Net Gallons must be reported. Gross and Billed Gallons are not used. For negative values prefix with a "-" hyphen or minus sign i.e. "-3424", all other values will be assumed positive.

Note:

Do not provide column headings. Use field delimiter "space", ASCII value 32.

Only schedule detail information can be sent in the ASCII file format. Any summary information must be entered on the web fillable forms. (I.E. Line 11 and Line 15 must be entered directly on the total page using the web forms.)



C. SCHEDULE TYPE CODES: Special Fuels Report

For up to date Schedule Codes please reference the Kentucky Department of Revenue website <http://revenue.ky.gov/business/motorfuels.htm>.

D. FIELD LAYOUT: WITH DIVISORS (do NOT include divisors in submitted file – used for readability only)

Blank areas in the example fields contain spaces but are shown separated for readability. Example data is left justified within the fields. True example is shown at the bottom of the document.

| | | | | | | | | | | | |
|-------------------------|----------|----------|----------|----------|----------|----------|----------|----------|-------------|-------------|--|
| Column Number: | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| Record Position: | 12 | 3 | 45 | 67 | 89012345 | 678 | 901 | 23 | 45678901234 | 56789012345 | |
| Example: | KY | A | O | SF | 10312007 | 1 | 160 | | 223355668 | 22335566800 | |

| | | | | |
|-------------------------|-------------|-------------------------------------|-------------|--|
| Column Number: | 11 | 12 | 13 | |
| Record Position: | 67890123456 | 78901234567890123456789012345678901 | 23456789012 | |
| Example: | | BRADFORD FUEL DEPOT | 778855331 | |

| | | | | |
|-------------------------|-------------------------------------|-------------|-------------------------------------|--|
| Column Number: | 14 | 15 | 16 | |
| Record Position: | 34567890123456789012345678901234567 | 89012345678 | 90123456789012345678901234567890123 | |
| Example: | BRADFORD FUEL DEPOT | 778855331 | FLANNIGAN OIL SERVICE | |

| | | | | | | |
|-------------------------|-------------|--------------------------------|-----------|-----------|-------------|--|
| Column Number: | 17 | 18 | 19 | 20 | 21 | |
| Record Position: | 45678901234 | 567890123456789012345678901234 | 56789012 | 34 | 56789012345 | |
| Example: | 335599112 | 1158254 | 10142007 | J_ | T24KY6512 | |

| | | | | | | |
|-------------------------|--------------------------------|----------------------|-----------|-----------|-----------|--|
| Column Number: | 22 | 23 | 24 | 25 | 26 | |
| Record Position: | 678901234567890123456789012345 | 67890123456789012345 | 67 | 890123456 | 78 | |
| Example: | 1300 E MAIN ST | LYNDELL | KY | 392253225 | US | |

| | | | | |
|-------------------------|-------------------------------------|-------------|-------------|--|
| Column Number: | 27 | 28 | 29 | |
| Record Position: | 90123456789012345678901234567890123 | 45678901234 | 56789012345 | |
| Example: | | | T24KY2144 | |

| | | | | | |
|-------------------------|--------------------------------|----------------------|-----------|-----------|--|
| Column Number: | 30 | 31 | 32 | 33 | |
| Record Position: | 678901234567890123456789012345 | 67890123456789012345 | 67 | 890123456 | |
| Example: | 2451 S 42ND AVENUE | HATTIESBURG | KY | 394060211 | |



Column Number: **34** **35** **36** **37**
Record Position: 78 | 90123456789012 | 34567890123456 | 78901234567890
Example: US 14500

E. 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 | KY |
| 2. Data Mode | A |
| 3. Return Type | O |
| 4. Tax Return Type | SF |
| 5. Period End Date | |
| 6. Schedule Type | Leave blank (three spaces) |
| 7. Product Type | The value "000" (zero, zero, zero) |
| 9. Filer's FEIN | |
| 10. License Number | State assigned License or Account Number |
| 35. Net Gallons | The value "0" (zero) |
| 36. Gross Gallons | The value "0" (zero) |
| 37. Billed Gallons | The value "0" (zero) |

Only populate field positions listed above. Field positions listed above are Mandatory. The example records here break at 100 characters but a TRUE file submission does NOT require a break until the last character (470 per line).



Special Fuels Report Example: Zero Activity Record

This first example is what the final product should look like for a Zero Activity Report.

Gasoline Report Examples: Zero Activity Record:

This first example is what the final product should look like for a Zero Activity Report.

KYAO SF04302007 000 222333555 00001223

0 0 0

This next example is what the final product looks like with a period holding the place of each space of the blank fields to better understand the layout of the record. When submitting a Zero Activity Report do not fill in the spaces with any other characters, they should remain spaces.

KYAO.SF04302007...000..222333555..00001223.....
.....
.....
.....0.....0.....0.....



F. ASCII File Submission Example:

This example represents the form Special Fuels Report. It shows load activity using Receipt and Disbursement records. 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 SF.
2. Load activity, represented by receipts and disbursements.

```

KYAO SF073120072B 160 112233445 11223344500      SAMS FUEL COMPANY INC.      222444555 BOBS GAS STATION
333555777 CALS FUEL CARRIERS      888444333 125448      07132007J_T61KY2332      LOUISVILLE
KY                                LEXINGTON      KY      11500
KYAO SF073120072B 160 112233445 11223344500      SAMS FUEL COMPANY INC      222444555 BOBS GAS STATION
333555777 CALS FUEL CARRIERS      888444333 125441      07282007J_T61KY2332      HENDERSON
KY                                PADUCAH      KY      9500
KYAO SF073120075D 160 112233445 11223344500      SAMS FUEL COMPANY INC      222444555 BOBS GAS STATION
333555777 CALS FUEL CARRIERS      888444333 122548      07162007J_T61KY1125      HENDERSON
KY                                PADUCAH      KY      6500
KYAO SF073120075D 160 112233445 11223344500      SAMS FUEL COMPANY INC      222444555 BOBS GAS STATION
333555777 CALS FUEL CARRIERS      888444333 124878      07092007J_T61KY1125      LOUISVILLE
KY                                LEXINGTON      KY      10700

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