

STATE OF ARIZONA

FUEL TAX SUPPLIER INFORMATION MANUAL FOR

- **AVIATION FUEL**
- **LIQUID USE FUEL**
- **MOTOR VEHICLE FUEL**
- **RED DYED DIESEL**
- **UNDERGROUND STORAGE TANK**

(Electronic Supplier Report)

E-120

Version E120.11

Arizona Fuel Tax Supplier Information Manual

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ELECTRONIC REPORT INSTRUCTIONS

1. TAXPAYER ELECTRONIC MONTHLY REPORTING CONDITIONS

1.1 Actions Required for Participation in Electronic Fuel Tax Reporting

For the purpose of administering the reporting requirements under A.R.S. Title 28, Chapter 16, Articles 1 and 5 and Arizona Administrative Code (A.A.C.) R17-8-501 through R17-8-506 and R17-8-401 through R17-8-405, licensees shall participate in ADOT's mandatory Electronic Fuel Tax Program for supplier, restricted distributor, and underground storage tank (UST) monthly electronic fuel tax reporting and payment of motor fuel taxes.

A supplier will be required to submit their monthly electronic fuel tax reports using ServiceArizona's secure gateway. There are a number of actions required by each supplier prior to submission:

- must have a valid and up-to-date license and account number
- must register users on the secure gateway
- must adhere to this Fuel Tax Supplier Information Manual
 - reporting instructions for schedules and field entry
 - report required fields
 - follow formats as defined for the data elements
- must obtain ADOT's authorization to file fuel tax reports electronically
- must follow the ADOT approved methods for file submissions
- must provide electronic payments in conjunction with the electronic report submission

1.2. Electronic Reporting Users

A ServiceArizona Access Request and Agreement form will be sent to each supplier for use in establishing user access to the ServiceArizona Fuel Tax Suite. The Fuel Tax Reporting Manager is responsible for designating users and submitting the access requests following the form's instructions.

ServiceArizona Access Request and Agreement Form - The user access agreement must be read, completed, and signed by each individual who will need access to electronically file the report. Instructions for completing the agreement are included with the form. Make copies of the blank form for all employees who need access. We recommend that at least two system administrators are registered at all times for your account.

Note: The Fuel Tax Suite allows for a specific user to be registered under multiple accounts. The user will need to complete an access request form for each account.

ELECTRONIC REPORT INSTRUCTIONS

2. TAXPAYER MONTHLY REPORTING REQUIREMENTS

2.1. General Requirements

The Arizona Revised Statutes (ARS) identify the Arizona laws and requirements for supplier and restricted distributor operations and taxing responsibilities in the State of Arizona, in Title 28, Chapter 16, Sections §28-5601 et seq., for Motor Fuel Taxes and §28-6001, ARS Title 49, Chapter 6, Section §49- 1001 et seq., for Underground Storage Tank Tax and ARS Title 28, Chapter 25, Section §28-8344 for Aviation Fuel.

- It is unlawful for a person to engage in business in this state as a supplier, unless the person has a license issued by the Arizona Department of Transportation to engage in that business under the provisions of ARS §28-5626 (B).
- If you cease operations in Arizona, you must notify the Department within 10 business days in writing and return your Fuel Tax License.

2.2. Report Filing

A fuel tax licensee filing their electronic monthly fuel tax report shall ensure the report is filed by the report due date to be considered timely, before 5:00 p.m. (Arizona Mountain Standard Time) on the 27th of each calendar month, or, if such day is a Saturday, Sunday, or Arizona legal holiday, the next following business day.

Fuel taxes associated with all invoiced gallons in one month are due by the report due date of the following month, e.g. all invoiced gallons in January 2020 must be properly reported and paid by February 27, 2020 before 5:00 p.m.

All suppliers are required to file electronically an E-120 Arizona Supplier Fuel Tax Report.

A report is considered complete when all supporting schedules with load-by-load detail are included for receipts and disbursements.

Reports must be filed by the due date even when there is no activity for the month. See Section 5.6.27. for instructions for filing a no activity report.

2.3. Report Template and Documentation Library

The E-120 report template and supporting instructions may be obtained from the Fuel Tax Suite directly. Archived versions of the E-120 are also available for download on the Suite.

2.4. Filing an Original / Amended Report

Arizona licensed suppliers are required to file an original monthly fuel tax report. Changes to a monthly fuel tax report to correct, add or delete report details must be submitted as an amendment to the original report. When preparing an amended report, the supplier should include the original data submitted plus any additions/deletions and changes. The amended report should not include only the modified loads.

An amended report will be held in suspense if the reporting month falls within an open audit period. The submitted report will not be considered filed or processed until ADOT has authorized the report to be processed by the Suite.

On the E-120 report the report preparer will indicate if the report is an original or amendment. When an amendment is submitted, the supplier is required to provide the amendment number on the E-120 report. Amendment numbers start at 1 and increment by 1 for each amendment submitted.

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2.5. Timely Filing Requirements of Monthly Report

A taxpayer filing their electronic monthly report shall ensure the report is filed by the report due date – the 27th of each month. If the report due date occurs on a Saturday, Sunday, or legal holiday, the taxpayer must file the electronic monthly report no later than the end of the next business day to be considered timely.

3. ELECTRONIC FILING REQUIREMENTS FOR MONTHLY REPORTS

ADOT's reporting process enables suppliers to submit their monthly fuel tax reports electronically using ServiceArizona's secure gateway. This gateway is the point of entry for all users accessing ServiceArizona's Fuel Tax Suite.

When a supplier is authorized to file reports electronically, they will log on to the secure gateway and upload their monthly fuel tax reports. The supplier will be notified when the report is filed or when errors are found that require the supplier to correct and re-submit the report.

3.1. Secure Communication

Communication to the secure gateway will be accomplished using "https" that provides for a secure encryption protocol to transmit the electronic monthly fuel tax reports to ADOT.

Additional security is built into the gateway and fuel tax system to authenticate the user logging on to the gateway and fuel tax application. Each supplier will have access to only their own information.

3.2 Scheduled and Unplanned System Downtime

The secure gateway is available 24x7 except for scheduled maintenance periods which are:

- A daily window between 6:00am and 7:00am Central Time that may be used for IBM support personnel to perform any required system maintenance
- Other maintenance time agreed to by ADOT that whenever possible (e.g. Web Server is still up) the system shall inform end users of the status of the web application; ServiceArizona hours of operation and an Arizona contact number will be provided in the event the customer wishes to contact the Help Desk

If unplanned downtime occurs, the technical staff will do their best to ensure a message is provided to Fuel Tax Suite users that will identify that the web site is down.

3.3. Signature Requirements

In order to submit an electronic fuel tax report, the supplier will establish the tax report approval and report submission authorities as part of completing the Electronic Reporting Registration Packet. See Sub-Section 1.2.

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3.4. Uploading Fuel Tax Reports and the Fuel Tax Suite's DATACHECKER

The Fuel Tax Suite DATACHECKER will allow you to submit reports error free through these enhanced features:

- Minimize the number of amended reports by identifying errors to be corrected up-front prior to the Fuel Tax Suite accepting the report and issuing a Confirmation Number and Receipt. **Until you receive a Confirmation Number, ADOT has not accepted your report and determined timely filing.**
 - When you submit your report to the Fuel Tax Suite, the report errors will be captured up-front for correction prior to accepting your report. You will receive an email with a link to the *View Submitted Reports Screen* to view the report status, which will be one of the following: “Processed,” “Invalid,” or “Temporary Hold for Error Correction.”
 - If your report has no errors, it is considered a successful report and will have a status of “Processed” and the *View Submitted Reports Screen* will provide a link to your Confirmation Number and Receipt. When you receive the Confirmation Number and Receipt, your report is considered filed with ADOT.
 - If your report has errors, you will receive an email with a link to the *View Submitted Reports Screen* where you can access your errors list.
 - If your report status is “Invalid,” you will be required to correct the errors prior to the Suite accepting your report for timely filing.
 - If your report status is “Temporary Hold for Error Correction,” you will be given the option to replace your submitted report from the *View Submitted Reports Screen*, and avoid having an amended report to file. If you do not correct your report within 24 hours or at the submission deadline, the Suite will automatically process the report and you will be required to later prepare an amended report to correct these errors.
 - Increased review options for ADOT to place a hold on specific accounts.
 - ADOT will place holds for two reasons:
 - To assist new filers with completing their first reports correctly. ADOT will review and respond to held reports within 2 business days.
 - To control acceptance of reports for periods under audit. Revenue Audit will review and respond to held reports within 5 business days.
 - ADOT will use the original submission date/time to determine timely filing for reports under a hold status.
 - For reports that ADOT has placed a hold request on, you will receive an email with a link to the *View Submitted Reports Screen*. The hold is placed on the report prior to generating your Confirmation Number and Receipt. The report status will be “Hold ADOT Request.”
 - All users will receive this email communicating the status.
 - If ADOT’s Fuel Tax Reporting Unit approves the report, you will receive a Confirmation email with a link to the *View Submitted Reports Screen* to obtain your Confirmation Number and Receipt.
 - If ADOT’s Fuel Tax Reporting Unit disapproves the report, the Fuel Tax Reporting Unit will contact you by telephone with further instructions. You will also receive an email indicating the report has been marked rejected.

ELECTRONIC REPORT INSTRUCTIONS

3.5. File Naming Conventions

Electronically filed supplier reports require file naming conventions. The file name shall include the following information: account number, company name, report period - year and month, and report sequence number.

- *1234567_ESSO_2007_02_0* (original)
- *1234567_ESSO_2007_02_1* (amendment)
- *The Microsoft Excel file extension (or suffix) must be XLS or XLSM – for MS Excel Macro Enabled spreadsheets. NOTE: once the report has been calculated, it can be saved and submitted with the “XLSX” (non-macro enabled spreadsheet) but it will then lose the ability to be re-calculated.*

ELECTRONIC REPORT INSTRUCTIONS

As an example: XYZ Supplier with account number 1234567 would name their first report filed for February 2007 as:

- 1234567_XYZ_2007_02_0 (original)

As an example: If XYZ Supplier with account number 1234567 wished to file an amended report for February 2007, their file name would be:

- 1234567_XYZ_2007_02_1 (amendment)

Any subsequent amendments should be sequenced 2, 3, etc.

3.6. Report Version Requirements

When ADOT introduces a new report version, the suppliers will be required to submit the new version as of the new report effective date. Each electronic report submitted will have an edit performed to determine if the correct report version has been submitted. If the Supplier receives a report version rejection message, the Supplier must re-submit the monthly report using the new report version in order to successfully file with ADOT. All report versions are archived by report effective date on the Suite.

3.7. Required Software for Electronic Fuel Tax Report Submission

The Fuel Tax Suite and associated components have been designed to be compliant with HTML 4.01 Transitional standards. Any browser that supports HTML 4.01 Transitional standards will be supported by the Fuel Tax Suite. Extensive testing has occurred with Internet Explorer 8.0. Testing on Firefox/Chrome has been conducted; however, we recommend using Microsoft Internet Explorer as it has been extensively tested to ensure the most complete functionality with the ADOT Fuel Tax Suite.

(Please Note: Each browser has software defects and non-supported aspects of the standards that may cause variation in the rendering of the pages. Neither ADOT nor IBM will be responsible for the display variations caused by these defects.)

Fuel Tax Suite users will require an internet connection. The typical size of the E-120 MS Excel blank file is 6MB. It is recommended that a high speed connection be used to upload the monthly fuel tax supplier report. See Section 5.7.10. Zip File Usage for suggestions to improve the speed of the report upload process.

4. ELECTRONIC FILING OPTIONS

An MS Excel monthly fuel tax report will be submitted electronically using secure communication to ADOT using the Fuel Tax Suite on the secure gateway.

Currently, an MS Excel file will be submitted using the current report template. The E-120 MS Excel report has protected cells that do not allow modifications to ADOT's format.

ADOT may implement other electronic filing options during future phases such as EDI X12 or XML formats.

ELECTRONIC REPORT INSTRUCTIONS

5. SUPPLIER ELECTRONIC MONTHLY REPORT INSTRUCTIONS

The new electronic monthly reporting requires a supplier to report load-by-load detail once. The load-by-load detail will be used to calculate taxes due on the fuel excise tax and underground storage tank tax reports.

5.1 Form Instructions

When suppliers submit their reports electronically, they must adhere to the reporting requirements.

For additional information regarding data field definitions, examples, and formatting, see Appendix A. Report Field Matrix.

Confirm the use of the appropriate report version prior to beginning your data entry. Contact the Fuel Tax Reporting Unit to obtain the most current version of the report template. All report versions are archived by report effective date on the Fuel Tax Suite.

Using terminology such as “various”, “attached”, or leaving fields blank is not acceptable. ADOT will contact your organization after the monthly report is submitted to resolve each of these instances.

5.1.1. Cover Sheet Field-By-Field Instructions

ADOT will use the general information provided on the Cover Sheet to receive the monthly report.

All fields must be completed:

1. **Report Period:** Enter the effective reporting period for the associated report.
2. **Name:** Enter your supplier name as licensed by ADOT. Use your legal name rather than your doing business as (dba) name. If your name or business type has changed, contact the Fuel Tax Licensing Unit for further action.
3. **Account Number:** Enter your supplier account number as issued by ADOT.
4. **Business Address:** Enter your established business address as licensed by ADOT. If your business address has changed, contact the Fuel Tax Licensing Unit to update.
5. **FEIN:** Enter your Federal Employer Identification Number as issued by the IRS.
6. **Original:** Enter “X” if the submitted report is an original for the effective reporting period.
7. **Amended Report & Amendment #:** Enter “X” if the submitted report is an amended report for the reporting period. Enter the amendment number starting with “1” and increase by 1 for each additional amended report effecting the reporting period.
8. **If No Activity:** Enter “X” if the submitted E-120 contains no load activity for the reporting period. There should be no receipts or disbursement detail records found in the Receipts and Disbursements Schedule Tabs of the E-120.

5.1.2. Receipts Schedule Field-By-Field Instructions

All data entered on this Schedule must be formatted in Arial, point 10. All fields must be completed as directed.

1. **Carrier Name:** Enter the Name of the company that transported the product.
2. **Carrier FEIN:** Federal Employer Identification Number of the Carrier. This is expected to be a valid 9-digit FEIN.

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3. **Mode** – Mode of Transport: Enter the mode of transportation. Use one of the following:

J = Truck

R = Rail

PL = Pipeline

BA = Book Adjustment (reclassification of product type)

ST = Stationary Transfer

4. **Point of Origin (Terminal Control Number (TCN) or Jurisdiction):** Enter the location from which the product was transported. If the point of origin was a terminal, report the TCN. Use the current IRS TCN list, available at: [http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Terminal-Control-Number-\(TCN\)-Terminal-Locations-Directory](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Terminal-Control-Number-(TCN)-Terminal-Locations-Directory)

Aviation gas cannot have a TCN as point of origin.

If the point of origin was neither terminal nor bulk facility, enter the city and state (e.g., "Phoenix, AZ"). If the point of origin was a bulk facility, refer to Section 5.6.15, Bulk Storage – Data Reporting Requirements. Bulk reporting rules cannot be used in association with pipeline transactions (i.e., any transaction reported with Mode Code "PL").

5. **Point of Destination (Terminal Control Number (TCN) or Jurisdiction):** Enter the destination to which the product was transported. If the point of destination was a terminal, report the TCN. Use the current IRS TCN list, available at: [http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Terminal-Control-Number-\(TCN\)-Terminal-Locations-Directory](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Terminal-Control-Number-(TCN)-Terminal-Locations-Directory) Receipts reported with the Mode Code "PL" (Pipeline) must be reported with a TCN as destination.

Aviation gas cannot have a TCN as point of destination.

If the point of destination is neither terminal nor bulk facility, enter city and state (e.g., "Phoenix, AZ"). If the point of destination is a bulk facility, refer to Section 5.6.15, Bulk Storage –Data Reporting Requirements. Bulk reporting rules cannot be used in association with pipeline transactions (i.e., any transaction reported with Mode Code "PL").

6. **Acquired From (Seller's Name):** Enter the name of the company selling the product to your organization.
7. **Seller's FEIN:** Enter the FEIN of the selling company. This is expected to be a valid 9-digit FEIN.
8. **Document Date:** Enter the date the product was received. Document date is the bill of lading date issued from an Arizona terminal or from a foreign terminal by a permissive supplier or supplier with blanket election, or the date of import. The date must be entered in MM/DD/YYYY format.
9. **Document Number:** Enter the bill of lading number issued at the terminal when product is removed at the rack or imported. For pipeline shipments, enter the pipeline activity number. Note: It is expected that the bill of lading number will be the same between the Receipts and Disbursements load reporting.
10. **Invoiced Gallons:** Enter the amount of gallons reported on the bill of lading. This is also considered the billed gallons. Any tax will be calculated using invoiced gallons. For data entry purposes, invoiced gallons should be entered in whole numbers only. If partial gallons are entered (i.e. 100.8), the spreadsheet will disregard the partial gallons and display / use only the whole number (i.e. 100). Zero "invoiced" gallon transactions are not allowed.
11. **Gross Gallons:** Enter the gross amount of gallons received (optional). For data entry purposes, gross gallons should be entered as whole numbers.
12. **Net Gallons:** Enter the net amount of gallons received (optional). For data entry purposes, gross gallons should be entered as whole numbers.

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13. **Schedule Code:** Enter the schedule code associated with the type of receipt or acquisition. Refer to Appendix B for a list of Arizona-approved schedule codes. It is advisable to scan those columns (using Autofilter) to ensure that the entered codes are compliant with Appendix B. Enter the schedule code in upper case only. **Product Code:** Enter the product code associated with the type of receipt or acquisition. Refer to Appendix C for a list of Arizona-approved product codes. Also see Appendix D for the Product Codes to Schedules List for additional cross-validation. It is advisable to scan those columns (using Autofilter) to ensure that the entered codes are compliant with Appendix C. Enter the product code in upper case only.

If Schedule Code 2B is used, the Product Code entered should be a blending component. See Appendix C for a list of valid blending components.

14. **Receiving Product Code:** Enter the receiving product code that is a result of the blending activity. Above the rack blending (Schedule 2B) will be included for informational purposes only. It is advisable to scan those columns (using Autofilter) to ensure that the entered codes are compliant with Appendix D (optional).

Note: The spreadsheet user must verify that Columns 8, 10, 13, and 14 are filled and accurate in order to properly calculate fees by reported load. Column 15 is required for blending (Schedule 2B) only.

5.1.3. Disbursements Schedule Field-By-Field Instructions

All data entered on this Schedule must be formatted in Arial, point 10. All fields must be completed as directed.

1. **Carrier Name:** Enter the Name of the company that transported the product.
2. **Carrier FEIN:** Federal Employer Identification Number of the Carrier. This is expected to be a valid 9-digit FEIN.
3. **Mode** – Mode of Transport: Enter the mode of transportation. Use one of the following:
 - J = Truck
 - R = Rail
 - PL = Pipeline
 - BA = Book Adjustment (reclassification of product type)
 - ST = Stationary Transfer
4. **Point of Origin (Terminal Control Number (TCN) or Jurisdiction):** Enter the location from which the product was disbursed. If the point of origin was a terminal, report the TCN. Use the current IRS TCN list, available at: [http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Terminal-Control-Number-\(TCN\)-Terminal-Locations-Directory](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Terminal-Control-Number-(TCN)-Terminal-Locations-Directory)
Aviation gas cannot have a TCN as point of Origin.
If the point of origin was neither terminal nor bulk facility, enter the city and state (e.g., "Phoenix, AZ"). If the point of origin was a bulk facility, refer to Section 5.6.15, Bulk Storage – Data Reporting Requirements.
5. **Point of Destination (Terminal Control Number (TCN) or Jurisdiction):** Enter the destination to which the product was transported. If the point of destination was a terminal, report the TCN. Use the current IRS TCN list, available at: [http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Terminal-Control-Number-\(TCN\)-Terminal-Locations-Directory](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Terminal-Control-Number-(TCN)-Terminal-Locations-Directory) Disbursements reported with the Mode Code "PL" (Pipeline) must be reported with a TCN as destination.
Aviation gas cannot have a TCN as point of destination.
If the point of destination is neither terminal nor bulk facility, enter city and state (e.g., "Phoenix, AZ"). If the point of destination is a bulk facility, refer to Section 5.6.15, Bulk Storage –Data

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Reporting Requirements. The destination must be the delivery address (or TCN) and NOT the billing address. Sales to suppliers (County Code 98) and restricted distributors (County Code 97) require, at a minimum, that the destination state (e.g., "AZ") be entered.

If the product destination is outside this state (i.e. exports), indicate in the destination field, state or country only, e.g. CA, UT, NV, etc. Do NOT provide the city. For the Navajo Nation, use "NN." For Mexico, use "MX." For exports to foreign jurisdictions other than Mexico, use "FN." The export county code is 99.

When the point of destination is into a bulk facility, please refer to Section 5.6.15. Bulk Storage – Data Reporting Requirements.

6. **Sold To (Purchaser's Name):** Enter the Name of the company purchasing the product from your organization.
7. **Purchaser's FEIN:** Enter the FEIN of the purchasing company. This is expected to be a valid 9- digit FEIN.

When preparing monthly fuel tax reports, Suppliers and Restricted Distributors should make every effort to directly contact the purchaser / seller to obtain their FEIN.

If it is not possible to obtain a particular FEIN, Fuel Tax Licensees can contact the Fuel Tax Reporting Unit (FTRU) to request FEIN look-up. FTRU will disclose the FEIN to a fuel tax payer who has transactions with another Arizona licensed Supplier or Restricted Distributor. FTRU can be reached by phone at 602-712-8473.

8. **Document Date:** Enter the date the product was delivered. Document date is the bill of lading date issued from an Arizona terminal or from a foreign terminal by a permissive supplier, or the date of import. The date must be entered in MM/DD/YYYY format.
9. **Document Number:** Enter the bill of lading number issued at the terminal when product is removed at the rack. Enter the bill of lading or invoice number issued at a bulk storage facility when fuel is removed from bulk storage. Enter the contract number of TCN for sales to other licensed suppliers above the rack. Note: It is expected that the bill of lading number will be the same between the Receipts and Disbursements load reporting.
10. **Invoiced Gallons:** Enter the amount of gallons reported on the bill of lading. This is considered billed gallons. Any tax will be calculated using invoiced gallons. For data entry purposes, invoiced gallons should be entered in whole numbers only. If partial gallons are entered (i.e. 100.8), the spreadsheet will disregard the partial gallons and display / use only the whole number (i.e. 100). Zero "invoiced" gallon transactions are not allowed.
11. **Gross Gallons:** Enter the gross amount of gallons disbursed (optional). For data entry purposes, gross gallons should be entered as whole numbers.
12. **Net Gallons:** Enter the net amount of gallons disbursed (optional). For data entry purposes, gross gallons should be entered as whole numbers.
13. **Schedule Code:** Enter the schedule code associated with the disbursement. Refer to Appendix B for a list of Arizona-approved schedule codes. It is advisable to scan those columns (using Autofilter) to ensure that the entered codes are compliant with Appendix B.
14. **Product Code:** Enter the product code associated with the disbursement. Refer to Appendix C for a list of Arizona-approved product codes. Also see Appendix D for the Product Codes to Schedules List for additional support. It is advisable to scan those columns (using Autofilter) to ensure that the entered codes are compliant with Appendix C.

If Schedule Code 5W is used, the Product Code entered should be a blending component. See Appendix C for a list of valid blending components.

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- 15. Receiving Product Code:** Enter the receiving product code as a result of the blending activity below the rack (Schedule 5W). It is advisable to scan those columns (using Autofilter) to ensure that the entered codes are compliant with Appendix D.
- 16. County Code:** Enter the applicable FIPS county code for the disbursement detail. See Appendix E for a complete listing of the valid county codes. The county code must identify the delivery address and NOT the billing address. Non-retail sales (NRS) have a separate code: 097 for restricted distributors, 098 for suppliers, and 099 for exports.

NOTE: Non-retail sales codes must be used when sales are made to Arizona LICENSED suppliers and restricted distributors regardless if the fuel is delivered to a retail location. The purchasing supplier or restricted distributor is responsible for reporting the receipt and subsequent disbursement including the retail location county code on their fuel tax report. A complete list of licensed suppliers and restricted distributors with active accounts can be found on ADOT's web site: <http://www.azdot.gov/mvd/professional-services/FuelTaxInfo/overview>.

Suppliers must provide county codes for ALL fuel types in order to address needs for UST exempt and non-exempt sales reporting.

If at the point of preparing the monthly report, the county code for a specific load is not known, use code 096 for unknown county code. It is the supplier's responsibility to report county code information. ADOT will contact your organization after the monthly report is submitted to resolve each of these instances. The supplier will be required to file an amended report to resolve and properly report the county code. It would be advisable to scan those columns (using Autofilter) to ensure that the remaining codes are compliant with Appendix E.

Suppliers are encouraged to use a method for address validation of the destination deliveries to ensure the correct county is identified.

- 17. Exemption Number:** Enter the UST exemption number when a direct sale of fuel is delivered into a tank from which no further bulk distribution will occur and for which a valid exemption certificate issued by ADEQ is current. The supplier must certify delivery to such an exempt tank by retaining a copy of the valid and current exemption certificate.

Suppliers may not include exemption numbers for sales that reference the following codes in the County Code field: 096 (unknown county code), 097 (restricted distributors), 098 (suppliers), 099 (exports). ADOT will not grant a UST tax exemption credit for a sale to another licensed supplier or restricted distributor, a sale for export, or a sale to unknown county codes.

The selling supplier shall pass on the UST tax to another supplier or restricted distributor. The selling supplier shall not report a UST exemption certificate number and cannot not receive a credit for any fuel sold to another supplier or restricted distributor. The selling supplier cannot take a credit and reinstitute the tax even if they have an exemption certificate associated with their bulk facility. The selling supplier must maintain a copy of all exemption certificates recorded in their reporting for four years.

- 18. Vendor Branch Number:** Enter the vendor branch number when use fuel is disbursed to a supplier-owned location where fuel will be sold to light class and/or exempt class vehicles. The fuel sold to light class and/or exempt class vehicles is eligible for a diesel differential adjustment / credit of \$.08. A supplier-owned vendor branch must hold an active vendor-branch license with ADOT to be eligible for the credit.

The supplier can provide their ADOT branch number or their own branch number. The supplier's branch number needs to be submitted and accepted as part of the vendor application and licensing process to be considered a valid alternate branch number for reporting purposes.

Only vendor branches, owned by a supplier and licensed under the same employer identification number, can be included on the Diesel Differential Schedule of the Supplier Report.

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Note: The spreadsheet user must verify that Columns 8, 10, 13, 14, 15, 16, 17 are filled and accurate in order to properly calculate fees by reported load.

Schedule entry notes for County Code (16), Exemption Number (17) and Vendor Branch Number (18):

Transactions between suppliers and/or restricted distributors should be reported in the following manner:

County Code/Vendor Branch Number

- Scenario #1: Supplier to Supplier
When a supplier (#1) who imports or breaks bulk from a terminal sells motor fuel to another supplier (#2) who owns and operates retail vendor locations and dispenses diesel use fuel,
 - Supplier #1:
 - Will not report the county code
 - Will not reference a vendor branch number
 - Will report the load as a sale to another supplier using “098” in the county code field
 - Must collect the UST tax of 1 cent per gallon
 - Supplier #2:
 - Will report the load as an acquisition and subsequent disbursement referencing the County Code
 - Will reference a vendor branch number if a diesel differential credit will be requested
 - Must report all loads on the Disbursements Schedule in order to obtain the associated diesel differential refund
 - If selling to an end user, supplier #2 can reference the end user’s UST exemption number and take the 1 cent credit
- Scenario #2: Supplier to Restricted Distributor
When a supplier who imports or breaks bulk from a terminal sells motor fuel to a restricted distributor who owns and operates retail vendor locations and dispenses diesel use fuel,
 - The supplier:
 - Will not report the county code
 - Will not reference a vendor branch number
 - Will report the load as a sale to a restricted distributor using “097” in the County Code field
 - Must collect the UST tax of 1 cent per gallon
 - The restricted distributor should reference the Restricted Distributor Reporting Instructions.
- Scenario #3: Supplier to End Purchaser (e.g. a ranch, mine, farm, retail location, etc.)
When a supplier is selling to a ranch, mine, farm, retail vendor location (not owned by another supplier or restricted distributor), etc., and the purchaser holds a valid exemption certificate issued by the ADEQ, the supplier will record the UST exemption number on their UST report and take the credit. The County Code will be referenced in the disbursement detail load.

5.1.4. Diesel Differential Schedule 13K Field-By-Field Instructions

All data entered on this Schedule must be formatted in Arial, point 10. All fields must be completed as directed.

Vendor Branch: Enter your vendor branch number when use fuel is delivered to your supplier-owned location where fuel has been sold to light class and/or exempt use class vehicles.

Gallons Delivered: Enter summary invoiced gallons reported as disbursements on the Disbursement Schedule for your vendor branch location. For data entry purposes, gallons delivered should be entered in whole numbers only. If partial gallons are entered (e.g., 100.8), the spreadsheet will disregard the partial gallons and display and compute only the whole number (i.e., 100).

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Gallons Claimed: Enter summary invoiced gallons sold to light class and exempt use class vehicles for your vendor branch location. For data entry purposes, gallons claimed should be entered in whole numbers only. If partial gallons are entered (e.g., 100.8), the spreadsheet will disregard the partial gallons and display and compute only the whole number (i.e., 100).

See Sections 5.6.7. Diesel Differential Refunds and 5.6.8. Diesel Differential and Cardlock Facilities for additional information.

5.1.5. FTR Details Field-By-Field Instructions

1. **Calculation Totals:** Once all of the information has been entered on the detailed Receipts, Disbursements, and Diesel Differential Schedules, click on the FTR Details Worksheet. At the top right corner of the worksheet, click the “Calculate Totals” button. The button will activate the calculation of reporting totals. The hour glass will appear while the calculation totals are being calculated.

If errors are detected during the calculation process, a message “**Error**” will appear in the Report Status cell. If there were no errors the calculations will complete and a “**Fees Run**” message will appear in the report status cell.

Note: If at any time after the original “Calculate Totals” have been performed the data on the detailed spreadsheets is modified, the calculations must be performed again.

2. **Collection Allowance:** Enter the collection allowance associated with this monthly report. (This must be entered as a negative value to receive the proper credit.)The maximum collection allowance allowed per this report is 4/10ths of 1% of the tax liability shown in Line 6 of FTR Detail (Total Excise Taxes Due). A maximum of \$200,000 is allowable per calendar year.

Note 1: Suppliers can take a collection allowance on an original report based on the tax liability filed on the report that is properly remitted.

Note 2: A collection allowance can be taken on an amended report where the original report was properly remitted and the amended report was submitted within 3 years.

Note 3: Properly remitted means that both the report and the payment are submitted timely.

When the original monthly report is not submitted timely, no collection allowance is permitted.

3. **Late Fee:** If the original monthly report will be filed past due, you must click the Late Fees check box before calculating fees. Additionally, if the original monthly report is filed past due, then all associated amended reports must have the Late Fees box checked before calculating fees.

When uploading a monthly report, the Fuel Tax Suite will verify your late reporting status (for the original by date/time and for the amended by late filing status of the associated original) and will require that Late Fees be checked. There will be a charge of \$25 late fee for excise tax reporting and \$25 late fee for UST tax reporting.

The Suite will not accept a late report without Late Fees checked.

4. **Excise Penalty:** Enter the known penalty if the payment will be remitted past due. The calculation of penalty for a report is calculated at 5% of the Total Excise Taxes Due (Line 6 of Part 1).
5. **Excise Interest:** Enter the known interest if the payment will be remitted past due. The calculation of interest is calculated at 1% of each month or part of month that the payment (full or partial) is not covered of the Total Excise Taxes Due (Line 6 of Part 1).
6. **UST Penalty:** Enter the known penalty if the payment will be remitted past due. The calculation of penalty is calculated at 5% of the Total UST Excise Tax Due (Line 23 of Part 3).
7. **UST Interest:** Enter the known interest if the payment will be remitted past due. The calculation of interest is calculated at 1% of each month or part of month that the payment (full or partial) is not covered of the Total UST Excise Tax Due (Line 23 of Part 3).

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8. **Uncollectible Tax Credit:** The uncollectible tax credit field is to be used, in accordance with the provisions of ARS 28-5639(A), exclusively for situations in which a supplier has been unable to collect fuel taxes from an Eligible Purchaser. The terms and conditions of Eligible Purchaser status are described in ARS 28-5637 and 28-5638.

In computing the amount of motor fuel tax due, the supplier is entitled to a credit against the tax payable in the amount of tax paid by the supplier that has become uncollectible from an eligible purchaser. An entry in this field will trigger a report hold. The report will then be reviewed prior to being accepted.

5.2. Confirmations

5.2.1. Part 1: Excise Tax Calculation

Confirm that the information presented in Part 1 is complete and accurate.

If there are any issues, review the information entered on the Receipts, Disbursements, and Diesel Differential Schedules as well as the related Receipts and Disbursements Summaries to identify discrepancies.

5.2.2. Part 2: Export Summary Schedule

Confirm that the information presented in Part 2 is complete and accurate.

If there are any issues, review the information entered on the Receipts, Disbursements, and Diesel Differential Schedules as well as the related Receipts and Disbursements Summaries to identify discrepancies.

5.2.3. Part 3: Excise Tax Refunds

Confirm that the information presented in Part 3 is complete and accurate.

If there are any issues, review the information entered on the Receipts, Disbursements, and Diesel Differential Schedules as well as the related Receipts and Disbursements Summaries to identify discrepancies.

5.2.4. Part 4: Underground Storage Tank (UST) Tax Calculation

Confirm that the information presented in Part 4 is complete and accurate.

If there are any issues, review the information entered on the Receipts, Disbursements, and Diesel Differential Schedules as well as the related Receipts and Disbursements Summaries to identify discrepancies.

5.2.5. Part 5: Taxable Transactions

Confirm that the information presented in Part 5 is complete and accurate.

If there are any issues, review the information entered on the Receipts, Disbursements, and Diesel Differential Schedules as well as the related Receipts and Disbursements Summaries to identify discrepancies.

5.2.6. Part 6: Reportable Transactions

Confirm that the information presented in Part 6 is complete and accurate.

If there are any issues, review the information entered on the Receipts, Disbursements, and Diesel Differential Schedules as well as the related Receipts and Disbursements Summaries to identify discrepancies.

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5.2.7. Schedule 7

Confirm that the information presented in Schedule 7 is complete and accurate.

If there are any issues, review the information entered on the Disbursements Schedule and the related Disbursements Summary to identify discrepancies.

5.3. Cover Sheet Confirmations and Field-By-Field Instructions

Confirm the information entered previously as well as the calculated totals on the Cover Sheet is complete and accurate. Ensure all Cover Sheet fields displayed in green are entered.

If there are any issues, review the information entered on the Receipts, Disbursements, and Diesel Differential Schedules as well as the related Receipts and Disbursement Summaries to identify discrepancies.

- **Total AZ Fuel Excise Tax Remitted:** Enter the intended remittance or payment amount for Arizona fuel excise taxes.
- **Total UST Taxes Remitted:** Enter the intended remittance or payment amount for UST taxes.
- **Signature:** Enter the name of the licensee or authorized agent as designated in the Electronic Fuel Tax Reporting Agreement as the one assuming responsibility for filing the supplier's monthly fuel tax report.
- **Print Name:** Print the name of the licensee or authorized agent responsible for filing the supplier's monthly fuel tax report.
- **Title:** Enter the title of the licensee or authorized agent.
- **Date:** Enter the date the report was approved for submission to ADOT.
- **Phone #:** Provide the telephone number of the business contact person to initiate questions regarding the submitted monthly report.
- **E-Mail Address:** Provide the e-mail address of the business contact person to initiate questions regarding the submitted monthly report.

5.4. Monthly Report Submission

In submitting the electronic monthly report to ADOT, complete the following steps:

- Ensure that the Calculate Totals have been run **AFTER** all changes have been made.
- Ensure that you have saved the report using the appropriate file naming conventions. See Sub-Section 3.6.
- Upload your report. See Sub-Section 5.2.
- If you receive a confirmation number, your report has been filed with ADOT.
- **WARNING:** If you do not receive a confirmation number, your report has NOT been filed with ADOT. Refer to Appendix H. Fuel Tax Suite Error Message Guide to assist in your corrective actions.

5.5. Report Printing

When a paper copy of the E-120 report is required, the supplier may select the worksheet(s) to print. Appendix L provides a table that identifies how the worksheet will print in either portrait or landscape orientation. The Receipts and Disbursements Schedule contain many columns. Although it is possible to print this worksheet on letter (8.5 x 11 inch) paper it is recommended that these worksheets are printed on legal size paper (8.5 x 14 inch).

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5.6. Monthly Report Preparation Considerations

The purpose of this section is to provide suppliers with detailed information regarding preparation of reports related to specific data, business process, or record keeping requirements.

5.6.1. Federal Tax Identification Number (FEIN)

If the FEIN is incorrect, we will later require an amended report to correct the information.

5.6.2. County Codes for all Fuel Types

Suppliers must provide county codes for ALL fuel types in order to address needs for UST exempt and non-exempt sales reporting.

5.6.3. Late Loads

Suppliers will be permitted to report late loads for all schedules.

Beginning with the June 2011 reporting period, suppliers will not be subject to a 5% penalty on late load transactions if it is reported within 90 days after the due date and if the supplier has paid at least 99.5% of the actual tax liability for the month by the due date. There is no change in interest accrual calculation.

For a late transaction not to be assessed a penalty, the original tax liability / payment must be at least 99.5% of the actual tax liability AND that transaction must be reported no later than 90 days after the due date.

Suppliers will be allowed to report credit/re-bill loads providing there is no change to the county distribution or the credit/re-bill does not cause any additional tax liability.

Refer to Appendix L. Report Printing and Autofilter Instructions to learn how to use the Excel Autofilter function to assist in identifying reported late loads in the Receipts and Disbursements Schedules.

5.6.4. Negative Values on Loads

ADOT will accept negative values in the following scenarios:

1. Credit and re-bill based transactions will be allowed when referencing the same bill of lading. In this manner, the net expected change in gallons would be zero.
2. Canceled loads initiated by supplier - When suppliers show tax paid gallons delivered into terminal rack storage above the rack, report the load as a positive. The FTR Details will show the load as negative based on referencing Schedule 4B.

Except for credit and re-bill and canceled load transactions, all loads should be reported as a positive value.

5.6.5. Collection Allowance

Suppliers can take a collection allowance on an original report based on the tax liability filed on the report that is properly remitted. A collection allowance can be taken on an amended report where the original report was properly remitted and the amended report was submitted within 3 years. "Properly remitted" means that both the report and the payment are submitted timely. When the original monthly report is not submitted timely, no collection allowance is permitted.

Note: It is the supplier's responsibility to monitor the collection allowance taken per calendar year to ensure that no more than the maximum \$200,000 is taken. The E-120 Fuel Tax Report template only validates the maximum percent to be allowed per report based on reported tax liability for that specific reporting month.

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5.6.6. Monthly Report Due Date, Electronic Post Mark, and Time Zones

A taxpayer filing their electronic monthly report shall ensure the report is filed on or before the 27th day of each month following the month of the supplier's fuel tax activity. If the report due date occurs on a Saturday, Sunday, or legal holiday, the taxpayer must file the electronic monthly report no later than the end of the next business day to be considered timely.

The electronic post mark will be the date and time in Mountain Standard Time that the file upload was initiated and will be only in effect when the file passes all material edits. If the monthly report has been submitted without material errors, the Fuel Tax Suite will provide the Taxpayer a confirmation number. The monthly report is considered filed only upon receipt of a Confirmation Page and confirmation number. The date and time the Taxpayer submits an electronic monthly report without material errors shall be the date and time used to determine timely filing of an electronic report and will be printed on the Confirmation Page.

5.6.7. Diesel Differential Refunds

A supplier that is also a licensed vendor under the same FEIN can request a diesel differential refund on the monthly report only in association with their own licensed vendor locations. To receive the diesel differential refund, the supplier must report the delivered loads on their Disbursements Schedule as well as on Schedule 13K.

Retail Vendor Location Assumptions:

- Retail vendor locations are open to the general public
- Purchases at retail vendor locations are always made at the tax rate shown on the pump tax-rate label
- If there is only a pump with a \$0.26 tax-rate label, a light class vehicle owner can obtain a diesel differential refund by completing the refund log at the cashier's station
- Retail network cards cannot cause any adjustment to the tax rate.

5.6.8. Diesel Differential and Cardlock Facilities

Based on the following criteria, this section outlines the diesel differential refund reporting requirements.

Use of the E120 Fuel Tax Report to receive the diesel differential refund is permitted ONLY for Suppliers that are also Vendors licensed under the same FEIN (the same Arizona Fuel Tax License account).

A Use Fuel Cardlock Facility Meets all of the Following Criteria:

- Is licensed in Arizona
- Sells only to preapproved purchasers of use fuel who have been issued cards, keys or other controlled access to identify the exclusive withdrawal of that particular purchaser
- Does not have a representative on the premises to observe the withdrawal of use fuel from the vendor's storage
- Measures the volumes of fuel dispensed by pump meters or other accurate recording devices

When cardholders use the vendor/card-issuer's own cardlock site, the card-issuer bills their own cardholders/customers at the reduced rate for vehicles which have filed light class/exempt use class declarations with the vendor/card-issuer. In this case, the card-issuer sets the tax-rate for the card associated with the vehicle for which a declaration has been properly filed, and the customer can also verify that the transaction is associated with a light class vehicle.

- The supplier that is also a vendor and a cardlock card issuer can claim the diesel differential refund on their Fuel Tax Report referencing the corresponding vendor branch numbers, for

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vendor locations that they own, on the Disbursements Schedule and the Diesel Differential Schedule 13K.

When a vendor's cardholders use a different vendor's card lock site in Arizona within a cardlock network, the site vendor cannot verify that the vehicle is light class. The networks pass through the full tax from the site vendor to the card-issuer. The card-issuer can then bill the customer/cardholder at the reduced rate and claim the diesel differential refund.

- The supplier that is a card-issuer can claim the diesel differential on their Fuel Tax Report referencing the ADOT-issued vendor branch number of the different ADOT-licensed cardlock vendor branches on their Fuel Tax Report using the Disbursements Schedule and the Diesel Differential Schedule 13K.

Per the E-120 Cardlock Reporting Revisions Notice posted on ADOT's website on June 4, 2009, to record diesel differential refunds for cardlock / network purchases, suppliers should do as follows:

1. Suppliers will record the disbursement of use fuel using Schedule Code 5/5Q and the appropriate county code for their vendor cardlock location.
2. Suppliers who sell fuel to their cardlock customers will only report light class diesel differential of their customers on Schedule 13K referencing a unique vendor cardlock location.
3. Reporting of foreign cardlock sales for diesel differential purposes will be the responsibility of the supplier who issued the network card. The purchasing supplier will report light class diesel differential of their customers on Schedule 13K referencing the selling cardlock supplier's ADOT Vendor Branch Number.

In the future, ADOT-issued vendor branch numbers registered as card lock facilities will be provided by ADOT on the ADOT Web Site. In the interim, contact the Fuel Tax Licensing Unit for these numbers.

5.6.9. Two-Party Exchange

A two-party exchange requires that a signed agreement must exist between two licensed suppliers or permissive suppliers in advance of the two-party transaction. A two-party exchange must occur at the rack; the transaction is taxable at the point of receipt. The new Schedule 2X will show the two-party exchange as a tax due acquisition. The corresponding disbursement details will be reported as tax paid (5Q) transactions.

The supplier selling the fuel in a two-party exchange shall report the detailed loads as Schedule 6X.

5.6.10. Red Dyed Diesel Reporting

All red dyed diesel fuel transactions must be reported. The UST tax is due on red dyed diesel upon import on Schedule 3X.

For dyed diesel sales to federally exempt school buses or local transit authority buses, TWO ENTRIES will be required when disbursing the fuel: Schedule 5Q to report the disbursement of the dyed diesel and Schedule 5F to capture the tax due on the sale. When dyed diesel is removed from a licensed terminal rack tax due, the UST tax is reported on Schedule 5.

If a supplier takes a taxable product and blends it with dyed diesel, the resulting product will become dyed diesel. The supplier can request a tax refund using the Bulk Refund request process.

5.6.11. Ethanol above the Rack Blending

Ethanol above the rack can be reported as bulk with a summary total rather than detailed blending by load using Schedule 2B.

5.6.12. Blending Below the Rack

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The blending agent used to create the resultant product (receiving product code) is taxed on the Schedule 5W. The receiving product will be identified on Schedule 5Q to ensure the fuel is disbursed with the appropriate county code.

5.6.13. Credit for Tax Paid Fuel Delivered Back Above the Rack

ADOT will allow a credit for tax paid fuel delivered back into the terminal rack storage above the rack by reporting the detail load on Schedule 4B.

To qualify, you must be a position holder at an Arizona Terminal to use Disbursement Schedule 4B and consequently receive a credit on tax paid fuel. Such credit can only be taken if fuel is physically unloaded and moved into terminal storage, such that it will later be disbursed only across the rack (tax due disbursement), via a registered TCN (terminal control number).

In addition, any fuel reported on Schedule 4B must previously have been reported on Receipts Schedule 1 or 3X, or Disbursements Schedule 5.

5.6.14. Deliveries to the Navajo Nation

Gallons delivered directly to the Navajo Nation from a terminal or bulk storage outside this state not on Arizona highways (by truck or rail) must be reported as reportable transactions on Schedule 10T. There is no need to report this load on any other Arizona schedule.

Tax due gallons delivered to the Navajo Nation originating from an Arizona terminal are required to be reported as a taxable disbursement on Schedule 5 (using county code 099) and on Schedule 7B.

Tax due gallons imported from outside this state and delivered (via State highways or by rail) to the Navajo Nation are required to be reported as taxable transactions on Schedule 3X (receipts) and as a tax paid disbursement on Schedule 5Q (using county code 099) and Schedule 7B.

Tax paid gallons acquired and delivered to the Navajo Nation originating from an Arizona terminal or imported on Arizona highways (by truck or rail) are required to be reported on Schedule 1 as a receipt. The subsequent disbursement must be reported as a 5Q transaction (using county code 099) and reported on Schedule 7B.

5.6.15. Bulk Storage – Data Reporting Requirements

There are several different scenarios regarding reporting loads through bulk storage. This section will provide general directions regarding what are the expected types of information to be reported for Point of Origin, Point of Destination and County Code

A UST Exemption may not be taken on fuel received into a general bulk storage facility. UST exemption credits must be reported as the fuel is disbursed to the end retail vendor location with a UST Exemption Certificate Number or another consumer that has a UST Exemption Certificate Number.

Note concerning the IRS Terminal Control Number (TCN) list: Where required in the bulk reporting scenarios below, use the current IRS TCN list, available at: [http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Terminal-Control-Number-\(TCN\)-Terminal-Locations-Directory](http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Terminal-Control-Number-(TCN)-Terminal-Locations-Directory)

Scenarios for Receiving into Bulk Storage:

Scenario 1: Fuel imported from another jurisdiction directly into bulk storage in Arizona (requires reporting two entries - Schedules 3X / 5Q)

Schedule 3X - Reporting of tax due gallons acquired by importing fuel - Point of Origin is TCN; Point of Destination is "bulk, city name".

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Schedule 5Q - Reporting of distribution gallons destined for supplier-owned bulk facility - Point of Origin is "TCN" and Point of Destination is "bulk, city name"; enter a county code of "98".

Scenario 2: Fuel acquired from a two-party exchange and delivered directly into bulk storage in Arizona (requires reporting two entries - Schedules 2X / 5Q)

Schedule 2X - Reporting of tax due gallons acquired through a two-party exchange of fuel - Point of Origin is TCN; Point of Destination is "bulk, city name".

Schedule 5Q - Reporting of tax paid gallons destined for supplier-owned bulk facility - Point of Origin is "TCN" and Point of Destination is "bulk, city name"; enter a county code of "98".

Scenario 3: Fuel acquired tax paid from another licensee (supplier or restricted distributor) and delivered directly into bulk storage in Arizona (requires reporting two entries - Schedules 1 / 5Q)

Schedule 1 - Reporting of tax paid gallons acquired from another licensee - Point of Origin is TCN; Point of Destination is "bulk, city name".

Schedule 5Q - Reporting of tax paid gallons destined for supplier-owned bulk facility - Point of Origin is "TCN" and Point of Destination is "bulk, city name"; enter a county code of "98".

Scenario 4: Fuel removed from a licensed terminal rack tax due and delivered directly into bulk storage in Arizona (requires reporting one entry - Schedule 5)

Schedule 5 - Reporting of tax due gallons destined for supplier-owned bulk facility - Point of Origin is "TCN" and Point of Destination is "bulk, city name"; enter a county code of "98".

Disbursing from bulk storage:

Reporting of tax paid gallons from bulk storage - (requires reporting two entries - Schedules 1 / 5Q)

Schedule 1 - Reporting of tax paid gallons acquired from own bulk storage facility - Point of Origin "bulk, city name"; Point of Destination is "city name, State".

Schedule 5Q - Reporting of tax paid gallons destined to purchaser's facility - Point of Origin is "bulk, city name" and Point of Destination is "city name, State"; enter the appropriate county code. (including exports or sales to other licensees)

Note: Once fuel goes into bulk storage and it is going to be disbursed, the fuel becomes a tax paid event in all cases. In order to disburse from bulk storage, suppliers must treat all transactions coming out of bulk storage as a tax paid event.

5.6.16. Bulk Storage – Cash Sales from Bulk Plants

Use fuel cash sales from a bulk plant dispensed into the fuel tanks of motor vehicles make it mandatory that the bulk plant be licensed as a vendor branch location. If use fuel is sold to a light class or exempt class customer, the bulk plant must follow the vendor diesel differential refund administrative rules and maintain separate records per ARS § 28-5626.C.

A supplier can report cash sales in one of three different manners:

1. The supplier can report summarized gallons on a monthly basis for cash sales using "cash customer" for Purchaser Name and "100000001" for Purchaser FEIN. Maintaining separate records is especially important if this option is selected. Detailed records supporting the summarized gallons must be maintained by the vendor. ADOT reserves the right to request itemized reporting if the monthly totals are substantial.
2. As an alternative, the supplier can report summarized gallons using the customer's name for Purchaser Name and "100000001" for Purchaser FEIN. Keep in mind the current report limits you to 32,000 rows per work sheet.

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3. Lastly, the supplier can report detailed sales with the customer's name and their FEIN as is done with any sale.

If the fuel being sold is dyed diesel, as the vendor, ensure that requirements are being followed per ARS §§ 28-5617 and 28-5646.

5.6.17. Export Reporting – Duplicate Reporting of Loads

When fuel is disbursed on tax due (Schedule 5) or tax paid (Schedule 5Q) and is exported to another jurisdiction, the supplier must additionally report the same load on Schedule 7B in order to obtain their UST credit. The supplier shall report the county code for the load on either Schedule 5 or 5Q as "099".

If the spreadsheet user uses the Excel Autofilter function, filter on Schedule 7B on the Disbursements Schedule. The results must be printed and attached to your export refund request.

5.6.18. Split Loads

When a supplier has a split load (multiple fuel drops) from a single load of fuel the new fuel tax reporting system will accept the multiple detail lines for the same BOL. The Supplier will report the destination for each split (fuel disbursed) including county code.

5.6.19. Report Conversion from Paper to Electronic Method

For suppliers that have conversion from paper to electronic reporting questions, contact the Fuel Tax Reporting Unit.

5.6.20. Transmix Reporting

When reporting Transmix, use 100 as the product code and 167 as the receiving product code on Schedule 2B.

When blending tax paid gallons above the rack, use Schedule 4B on the Disbursement Schedule to place the tax paid gallons back above the rack. This will be shown as a credit on the report. When disbursing the fuel, the tax paid gallons with the Transmix-separated gallons (gasoline / use fuel) will be shown on Schedule 5 as tax due gallons.

5.6.21. Dispensing Fuel to Trucks

Use fuel dispensing from a terminal / bulk plant into the fuel tanks of motor vehicles owned by the supplier must be reported by each truck's dispensing activity. Enter your FEIN in the purchaser's FEIN. Enter "TF", truck number and end fueling date in Document Number, e.g. "TF 2401 10/23/08". The Invoiced Gallons would contain the summarized gallons for the truck.

5.6.22. Contaminated Fuel Refunds

Reporting of contaminated fuel will not be allowed. A fuel tax refund request for the contaminated fuel is the only method that is acceptable. If a supplier seeks a refund for contaminated fuel, they will need to submit a refund to ADOT for the fuel tax refund and submit a refund to DEQ for the underground storage tank tax refund.

5.6.23. City / County Validation

Beginning with the August reporting period (due September 27, 2010), there will be additional validation of the city/county combinations within ServiceArizona's Fuel Tax Suite. Upon submission of your electronic report, the Suite will use the field definitions below and the attached City/County Validation Table to determine the accuracy of the information you have reported. Any invalid combinations found will be returned to you as errors in the email of errors you currently receive after submitting your report.

For the **Point of Destination (TCN or Jurisdiction)**, enter the location to which the product was transported. If the product destination is inside this state and not to a terminal, you must enter both city and state, e.g. "Phoenix, AZ".

ELECTRONIC REPORT INSTRUCTIONS

For the **County Code**, enter the applicable FIPS county code for the disbursement detail. See Appendix E for a complete listing of the valid county codes. The county code must identify the delivery address and NOT the billing address.

As an example, if a report were to include the city/county combination of "Phoenix, AZ" with a County Code of "19" (Pima County) then you would receive the error message "E-046 On the Disbursement Schedule, the destination city in row {#} is invalid for the specified county."

You will be required to correct these invalid combinations load by load. To avoid any excess work, ADOT encourages you to review your city/county entry and validation process to ensure that this new set of edits will have little to no impact on your reporting efforts.

The City/County Validation Table contains all of the acceptable city/county combinations. If you determine that a valid combination is not included in the table, you can email the ADOT fuel tax reporting unit to request an update to the table. As the City/County Validation Table is revised, a new version will be posted on the Fuel Tax Suite for suppliers to download.

City / County Field Definitions:

CityName = Names for all acceptable Arizona and Navajo Nation cities.

- There are many alternate spelling for cities.
 - For example, "Ft McDowell" and "Fort McDowell" are both acceptable entries.
- In some instances a town or city's limits can extend into more than one county.
 - For Example: An entry for "Apache Junction, AZ" would be valid for both "Maricopa" and "Pinal" counties.

CountyName = County in which the town or city exists. This field is used for cross-reference to the county code only.

CountyFIPS = Names for all acceptable Arizona and Navajo Nation cities.

Old County = This field is used for cross-reference only. Suppliers who previously submitted paper or manual returns can use this field to ensure they are properly using the required "CountyFIPS" code in their electronic returns.

StateAbbr = Acceptable State Abbreviations for Arizona i.e. AZ = Arizona, NN=Navajo Nation.

5.6.24. Aviation Fuel Reporting

Per A.R.S. §28-101.6. "Aviation fuel" means all flammable liquids composed of a mixture of selected hydrocarbons expressly manufactured and blended for the purpose of effectively and efficiently operating an internal combustion engine for use in an aircraft but does not include fuel for jet or turbine powered aircraft. Aviation fuel is not a valid fuel type for Schedules 2X and 6X.

Tax Rate:

The aviation fuel tax rate is \$0.05 per gallon. If it is sold for use in an engine other than an aircraft, it is considered to be a motor vehicle fuel and shall be taxed at the motor vehicle fuel tax rate of \$0.18 per gallon.

Sales of aviation fuel by a supplier or restricted distributor to airports, suppliers, restricted distributors, or federal agencies, shall be subject to the aviation fuel tax rate.

Sales of aviation fuel by a supplier or restricted distributor to persons, other than airports, suppliers, restricted distributors, or federal agencies, who declare, by signature on a signed document maintained by the supplier, or restricted distributor, the use of aviation fuel will be in aircraft only, will be permitted to purchase aviation fuel at \$0.05 per gallon.

ELECTRONIC REPORT INSTRUCTIONS

Reporting:

Per A.R.S. §28-5618. Report requirements:

A. On or before the twenty-seventh day of each month, a supplier shall file with the director a true and verified statement in a form prescribed by the director showing:

1. The total number of gallons of motor vehicle fuel or aviation fuel, blended, imported, exported or acquired during the preceding calendar month.
2. The number of gallons of motor vehicle fuel or aviation fuel sold or otherwise disposed of by the supplier for use in each of the several counties of this state.
3. The total number of gallons of motor vehicle fuel that is included in this subsection and that is intended for use in aircraft.
4. Other information the director requires.

Avgas Used as Motor Vehicle Fuel:

Sales of aviation fuel by a supplier or restricted distributor to retail gas stations, not associated with an airport, shall collect the motor vehicle fuel tax.

(Sales to the U.S. Government for use in U.S. government owned aircraft are subject to the aviation fuel tax rate and not the motor vehicle fuel tax rate, regardless of where the sale is performed.)

Per A.R.S. 28-5611.B. If a claim for refund is based on the use of motor vehicle fuel in aircraft, \$0.05 of the tax collected on each gallon of motor vehicle fuel claimed shall remain in the state aviation fund, and the department shall refund the remainder of the tax pursuant to Section §28-5612.

Motor Vehicle Fuel used for Aircraft:

If a person purchases motor vehicle fuel and uses the fuel for aviation purposes, the person can request a refund of the \$0.13 difference from ADOT.

If a supplier purchases aviation fuel from another supplier or a restricted distributor and then sells it as motor vehicle fuel the supplier is expected to report the change in fuel type and pay the difference in tax collected (\$0.18) from the tax paid (\$0.05) on the licensed supplier reports by reducing the aviation fuel tax of \$0.05 per gallon and increasing the motor vehicle fuel tax of \$0.18 per gallon on their respective tax due schedules.

If a restricted distributor purchases aviation fuel from a supplier or another restricted distributor at \$0.05 per gallon and then sells it as motor vehicle fuel the restricted distributor is expected to contact the Fuel Tax Reporting Unit for special instructions on processing.

Records:

A supplier or restricted distributor is required to maintain records of all sales of Avgas and copies of all declarations for at least three years.

5.6.25. Reclassification of Aviation Fuel to Motor Vehicle Fuel for Non-Aviation Use

If a supplier takes delivery of aviation fuel but then reclassifies the fuel for non-aviation use (boats, on-road use), the fuel should be reported as follows:

1. Report the gallons sold for aviation use on Disbursements Schedule 5Q product code 125
2. Report the gallons sold for on road use on Disbursements Schedule 4B product code 125
3. Report the gallons reported on 4B must also be reported on Disbursements Schedule 5 product code 065

This avoids double reporting on the UST side

5.6.26. Racing Fuel Reporting

ELECTRONIC REPORT INSTRUCTIONS

Per A.R.S. §28-101.38. "Motor vehicle fuel" includes all products that are commonly or commercially known or sold as gasoline, including casinghead gasoline, natural gasoline and all flammable liquids, and that are composed of a mixture of selected hydrocarbons expressly manufactured and blended for the purpose of effectively and efficiently operating internal combustion engines.

Motor vehicle fuel does not include inflammable liquids that are specifically manufactured for racing motor vehicles and that are distributed for and used by racing motor vehicles at a racetrack, use fuel as defined in Section §28-5601, aviation fuel, fuel for jet or turbine powered aircraft or the mixture created at the interface of two different substances being transported through a pipeline, commonly known as Transmix.

Tax Rate:

Racing fuel is not subject to motor vehicle fuel taxes if it is distributed for and used by racing motor vehicles at a racetrack. Sales of racing fuel by a supplier or restricted distributor to a racetrack, other suppliers, other restricted distributors, or to persons who declare, by signature on a signed document maintained by the supplier, restricted distributor, the use of racing fuel will be for racing vehicles at a racetrack, is not subject to motor vehicle fuel taxes.

If the sale by a supplier is to a customer that is not a licensed supplier or restricted distributor, and who cannot or will not declare that the purchase of the racing fuel will be used in a racing motor vehicle at a motor race track, the supplier shall charge the \$0.18 per gallon motor vehicle fuel tax rate. Restricted distributors are not permitted to conduct such transactions.

Sales of racing fuel by a supplier to retail gas stations shall collect the motor vehicle fuel tax of \$0.18 per gallon. Restricted distributors are not permitted to sell racing fuel to gas stations.

Reporting:

Per A.R.S. §28-5618. Report requirements:

A. On or before the twenty-seventh day of each month, a supplier shall file with the director a true and verified statement in a form prescribed by the director showing:

1. The total number of gallons of motor vehicle fuel or aviation fuel, blended, imported, exported or acquired during the preceding calendar month.
2. The number of gallons of motor vehicle fuel or aviation fuel sold or otherwise disposed of by the supplier for use in each of the several counties of this state.
3. The total number of gallons of motor vehicle fuel that is included in this subsection and that is intended for use in aircraft.
4. Other information the director requires.

Records:

A supplier or restricted distributor is required to maintain records of all sales of racing fuel and copies of all declarations for at least three years.

5.6.27. No Activity Reporting

Reports must be filed even when there is no activity for the month. To prepare a No Activity Report, you must submit an E-120 report meeting the following requirements:

- Complete the Cover Sheet, including entering "X" in the "If no activity (X)" box
- Verify that no data is entered on the Receipts or the Disbursements Schedule Tabs
- On the FTR Detail Tab select 'Calculate Totals'; the report status will show 'Fees Run'

When a no activity report is uploaded, the user must also select the **No Activity for this Month** box on the Fuel Tax Suite "Upload Fuel Tax Report Document" screen.

Note: If your report will be filed late, you must indicate "Late Fees" on the E-120 FTR Detail Tab prior to selecting "Calculate Totals". This will establish the late report fee of \$25 for excise tax and \$25 for UST tax that will be required to be paid.

ELECTRONIC REPORT INSTRUCTIONS

5.7. Report Helpful Hints

5.7.1. Excel Versions

Excel versions 2002 and later are supported.

- Excel 97-2003 Workbook *.XLS format
- Excel 2007- 2013 Macro Enabled Workbook *.XLSM format.
 - *NOTE: once the report has been calculated, it can be saved and submitted with the “XLSX” (non-macro enabled spreadsheet) but it will then lose the ability to be re- calculated.*

5.7.2. Report Version Control

When the supplier has submitted an electronic monthly report and received a Confirmation Page and if a need arises to submit a second monthly report BEFORE the report due date of the 27th of the month, ADOT will handle the second report as an amended report. The supplier will need to factor this into their report naming and submission process.

An amended report must be filed in the same manner as the original.

- If the report was filed using the old report format and in a paper form, the amended report must be submitted in the same manner.
- If the report is filed using the new report format and in an electronic form, the amended report must be submitted using the same format and version. All versions are available upon request from the Fuel Tax Reporting Unit. The report version number can be found on the upper left corner of the report Cover Sheet. If an incorrect version of the report is submitted, the report will be rejected and a message presented to the submitter identifying the incorrect version problem.

5.7.3. Spreadsheet Protection

The spreadsheet protection is set to ON for the monthly report. This **disables** the ability to use the Excel sort function. As an alternative, it is recommended to use Excel’s Autofilter function.

After the Receipts or Disbursements Schedules have been entered, to add a new load, add the new load at the bottom of the list. You will not be able to insert a row within the existing data.

Once a detail row has been entered in the Receipts or Disbursements Schedule or Schedule 13K the row may not be deleted. However, the row contents may be cleared by using the “delete” key.

After the Receipts or Disbursements Schedules have been entered, to remove an existing load, delete the data (cell contents) in the row. **You cannot delete a row in the protected spreadsheet.** If you do not want a blank row in your worksheet, cut and paste the remaining rows to overlay the blank row.

You cannot leave two consecutive blank rows within the worksheet.

5.7.4. Calculation Requirement

Two sequential lines will signal the calculation macro that it has reached the end of data. To ensure the proper calculation of the tax report, do not leave two rows between lines of data within the Receipts and Disbursements Schedules.

If you have a blank cell in the “Product Codes” or “Schedule Codes” columns, the calculation macros will assume it has reached the end of all of your data. All rows after the blank cell will be disregarded by the calculation macros.

Validation checks will identify missing data in all required columns. This does not apply for the optional columns – 11, 12, and 15 on both the Receipts and Disbursements Schedules and 16, 17 and 18 on the Disbursements Schedule.

ELECTRONIC REPORT INSTRUCTIONS

5.7.5. Autofilter Usage

On the Receipts and Disbursements Schedules, the report preparer can use the Autofilter function within Excel. This function allows the spreadsheet user to filter the list of values within a column in order to view all unique values in the column. For example, if you Autofilter on the “Document Date” column, you would be able to discover if any late loads have been recorded on the spreadsheet. You would then be able to select that date and view all loads associated with that date.

Points to remember about using this function:

- The first column in the spreadsheet must have data entered in order for the Autofilter to select the row for viewing or Autofilter disregards the row entirely from viewing or selection. For example, if on the Receipts Schedule the carrier name is left blank, then when the Autofilter is used on any column, such as “Product Code”, the associated load will not be displayed.
- There cannot be any blank rows within the Receipts and Disbursements Schedules. It may seem organized to sort the schedules and have a blank row between schedule numbers but the spreadsheet, with Autofilter ON, will find the blank row and assume it has reached the end of all of your data. All rows after the blank row may be disregarded by the Autofilter.
- For each filtered column, you can click on the arrow key to see what values will uniquely be filtered upon. If “blank” is listed and clicked as filter criteria, the blank cells/rows will be displayed. (Helpful hint – this is your opportunity to complete the data entry.)

5.7.6. Format Changes

There are two primary elements of report format requirements within the spreadsheet itself.

- All data entered on this Schedule must be formatted in font Arial, point 10.
- All dates must be entered in MM/DD/YYYY format.

If the spreadsheet user copies and pastes data from another source with different formatting, the source formatting will be transferred. The spreadsheet is protected; therefore, you will not be allowed to change the format back to the required format. If you discover that you have modified the report formatting, obtain a new version of the template and reenter the source data after the source format has been corrected.

The report has been designed to work with the point size of 10 point in Arial. If the original point size was kept at 10 point there could 999,999,999 gallons allowed. If any other point size is copied into the cell, the cell value may display as “#####” due to not being able to fully display. You must modify your source data format to mirror our required format in order to accurately report your load data.

The report has been designed to accept all dates in MM/DD/YYYY format. If the spreadsheet user copies and pastes date information, the source date format will be transferred. You must modify your source data format to mirror our required format in order to accurately report your load data.

If ADOT discovers that you have modified the report formatting, the supplier may be required to submit an amended report.

The best method to copy data from one spreadsheet to another is to:

1. Select the source data
2. Use the windows **Copy** command
3. Go to the e120 where you would like to paste the data
4. Use the “*Paste Special*” command instead of just **Paste** – there are two ways to do this...
 - a. Use a right mouse click and select **Paste Special** and chose the “*Values*” option.
 - b. In Excel 2007, there is an arrow underneath the **Paste** button, mouse click the arrow. Under the additional paste options you will see **Paste Special** listed.

5.7.7. Product and Schedule Code Validation

ELECTRONIC REPORT INSTRUCTIONS

When the spreadsheet user clicks the “Calculate Totals”, a spreadsheet macro will verify that all entered product and schedule codes are valid based on the list provided the supplier in Appendices B, C, and D.

The spreadsheet macro will display a pop-up message for each non-compliant code discovered. The message will include the row number and indicate if the error occurred on the Receipts or the Disbursements Schedule.

The spreadsheet user will click “OK”. The validation macro will end and the spreadsheet user will go to the proper schedule and correct the product or schedule code error. The spreadsheet user will then click the “Calculate Totals” to recalculate. It would be advisable to scan those columns (using Autofilter) to ensure that the remaining codes are compliant. Otherwise, if there are 50 product or schedule code errors, the spreadsheet user will repeat the correction and calculation process 50 times.

Receiving product codes will be validated for any reported blending activity from Schedules 2B and 5W.

Also, the product and schedule codes are case sensitive. All product and schedule codes must be entered UPPER CASE.

5.7.8. Exemption Certificate to County Code Validation

When the spreadsheet user clicks the “Calculate Totals”, the spreadsheet macro will validate the county code when an exemption is requested. All exemptions will be denied with a county code of 96 (unknown), 97 (restricted distributor), 98 (supplier), and 99 (export).

The spreadsheet macro will display a pop-up message for each denied exemption discovered. The message will identify the row number.

The spreadsheet user will click “OK”. The validation macro will end and the spreadsheet user will go to the Disbursements Schedule and correct the error. The spreadsheet user will then click the “Calculate Totals” to recalculate. It would be advisable to scan those columns (using Autofilter) to ensure that the remaining codes are compliant.

5.7.9. County Code Validation

When the spreadsheet user clicks the “Calculate Totals”, the spreadsheet macro will validate the county code.

The spreadsheet macro will display a pop-up message for each invalid county code discovered. The message will identify the row number.

The spreadsheet user will click “OK”. The validation macro will end and the spreadsheet user will go to the Disbursements Schedule and correct the error. The spreadsheet user will then click the “Calculate Totals” to recalculate. It would be advisable to scan those columns (using Autofilter) to ensure that the remaining codes are compliant.

5.8. Zip File Usage

Suppliers may submit their electronic reports via "ZIP" file to the Fuel Tax Suite in exactly the same manner as submitting directly the Excel format E-120. The benefit to submitting a compressed or zipped file is faster uploads. You can expect a compressed file to be uploaded 5 to 6 times faster than the uncompressed version of the same file.

The steps to compress or zip your E-120 report:

1. Ensure you have completed your E-120 report and are ready to submit it to the Fuel Tax Suite
2. Open Windows Explorer and locate the E-120 file you would like to compress
3. Using your mouse, "right" click on the E-120 Excel file you wish to submit, using your mouse to open a list of functions

ELECTRONIC REPORT INSTRUCTIONS

4. Find and select the *Send to* -> function on the menu using your mouse and "left" mouse button
5. From the sub-menu, select *Compressed (zipped) Folder* using your mouse and "left" mouse button
6. A new file will now be created in the compressed format. It will have the same file name with a "*.zip" extension
7. You may submit your "ZIP" file to the Fuel Tax Suite in exactly the same manner as submitting directly the Excel format E-120

5.9. Macro Security Settings to Address Unable to Calculate Issues

The E-120/E-140 reporting templates now contain a digital certificate that allows the user to permanently verify the content was created by a trusted source, in this case IBM Corporation and the State of Arizona.

If you choose to permanently accept the digital certificate:

On first use of the Version 8 Template, the user will be prompted with a macro security message and the option to permanently accept the digital certificate. When you accept the digital certificate, macros will be permanently enabled for only the Version 8 Template.

For further assistance, we have provided a link for accepting certificates for Office 2007:

<http://office.microsoft.com/en-us/excel-help/add-remove-or-view-a-trusted-publisher-HA010034138.aspx?CTT=1>

For further assistance, we have provided a link for accepting certificates for Office 2010:

<http://office.microsoft.com/en-us/excel-help/add-remove-or-view-a-trusted-publisher-HA010354309.aspx?CTT=1>

If you choose not to accept the digital certificate:

You will be prompted to enable macros each time you open the template. Enable macros is required to calculate totals based on the information entered on the template. Macro security settings can be changed in the Trust Center. Note a system administrator in your organization may have changed the default settings to prevent you from changing the settings. If required, contact your system administrator to make the required change.

Steps for Excel 2003:

1. On the **Tools** menu, click **Options**
2. Click the **Security** tab
3. Under **Macro Security**, click **Macro Security**
4. Click the **Security Level** tab, and then select the **medium** security level

Steps for Excel 2007:

1. On the **Developer** tab, in the **Code** group, click **Macro Security**
(**Tip** If the **Developer** tab is not displayed, click the **Microsoft Office Button**, click **Excel Options**, and then in the **Popular** category, under **Top options for working with Excel**, click **Show Developer tab in the Ribbon**.)
2. In the **Macro Settings** category, under **Macro Settings**, click the option "Disable all macros except digitally signed macros." Any changes that you make in the **Macro Settings** category in Excel apply only to Excel and do not affect any other Microsoft Office program.

For more detailed instruction on macro security settings, see Appendix G. Macro Security Settings to Address "Unable to Calculate" Issues.

ELECTRONIC REPORT INSTRUCTIONS

Tip: You can also access the Trust Center in the Excel Options dialog box. Click the Microsoft Office Button and then click Excel Options. In the Trust Center category, click Trust Center Settings, and then click the Macro Settings category.

Appendix A

Report Field Matrix for Supplier Report E-120

Report Field Name	Description	E-120 Worksheet	Field Type	Data type – length
Report Period	Reporting period month and year	Cover Sheet	Input	Date – MM/YYYY
Account name	Account name		Input	Char (40)
Account number	Supplier account number		Input	Numeric (8)
Business Address	Company business address: street, city, state, zip		Input	Char (60)
FEIN	Federal Identification Number		Input	Numeric (9)
Original Indicator	Set to “X” for original report submission		Input	Char (1)
Amendment Indicator	Set to “X” for amendment report submission		Input	Char (1)
Amendment number	When the amendment indicator is set to “X” this field will contain the amendment number for the reporting month – start at 1 and increment by 1		Input	Numeric (2)
If No Activity	Enter “X” if the submitted E-120 reports no load activity for the reporting period. There should be no receipts or disbursement detail records found in the Receipts and Disbursements Schedule Tabs of the E-120.		Input	Char (1)
Fuel Excise Tax Due	AZ Excise Fuel Tax due from the FTR Details worksheet – Part 1 – line 11		Display	Currency
Fuel Tax Refunds Due	Diesel Differential refund request from FTR Details worksheet – Part 2 – line 16		Display	Currency
Total Fuel Excise Tax Due	Fuel Excise Tax Due less Fuel Tax Refunds Due		Display	Currency
Total AZ Fuel Taxes Remitted	AZ Excise Fuel Tax remittance amount that will be paid by the supplier		Input	Currency
Total UST Excise Tax Due	AZ UST tax due from FTR Details – Part 3 – line 27		Display	Currency
Total UST Taxes Remitted	UST Tax remittance amount that will be paid by the supplier		Input	Currency
Signature	Provide the name of the Fuel Tax Administrator / Manager signing the report		Input	Stored only on fuel tax report spreadsheet
Date	Provide the date the report is prepared		Input	Stored only on fuel tax report spreadsheet

Appendix A
Report Field Matrix for Supplier Report E-120

<i>Report Field Name</i>	<i>Description</i>	<i>E-120 Worksheet</i>	<i>Field Type</i>	<i>Data type – length</i>
Print Name	Provide the name of the Fuel Tax Administrator / Manager signing the report; must match Signature Name		Input	Stored only on fuel tax report spreadsheet
Phone #	Provide the phone # of the Signer		Input	Stored only on fuel tax report spreadsheet
Title	Provide the Title of the Signer		Input	Stored only on fuel tax report spreadsheet
Email Address	Provide the Email Address of the Signer		Input	Stored only on fuel tax report spreadsheet
Calculate Totals	Push Button that will be “clicked” when the calculations are to be performed for the detail information loaded into the report	FTR Details	Push Button	
Late Fees	Check Box that must be “clicked” when late fees are applicable for the report that will be submitted; the Suite will not accept a late report without Late Fees checked.		Check Box	
Name	Account name		Display	
Account Number	Supplier account number		Display	
FEIN	Federal Identification Number		Display	
Month/Year	Reporting period month and year		Display	
Report Status	Status message on the results of the fee calculation		Display	
Total Tax Due Gallons	Summary Tax Due gallons as determined in Part 4	Part 1 – Line 1	Display	Numeric (9)
Gallons of Dyed Diesel Used in a Taxable Manner	Summary of Schedule 5F details in Disbursements Summary worksheet	Part 1 – Line 2	Display	Numeric (9)
Total Tax Due Gallons - Excise Tax	Total AZ Excise Fuel Tax due gallons	Part 1 – Line 3	Display	Numeric (9)
Arizona Excise Tax Rate	Tax rates per gallon for the four different fuel product types	Part 1 – Line 4	Display	Currency
Taxes Due	Amount due per product type – excise fuel tax due gallons by tax rate	Part 1 – Line 5	Display	Currency

Appendix A
Report Field Matrix for Supplier Report E-120

<i>Report Field Name</i>	<i>Description</i>	<i>E-120 Worksheet</i>	<i>Field Type</i>	<i>Data type – length</i>
Excess Fuel Tax Collected	Reserved			
Total Excise Taxes Due	Total Excise Fuel Tax due for all product types	Part 1 – Line 6	Display	Currency
Collection Allowance	The Supplier will enter the collection allowance to be taken on this report.	Part 1 – Line 7	Input	Currency
Uncollectible Tax Credit	The Supplier will enter only when applicable.	Part 1 – Line 7a	Input	Currency
Late Fee	This field will be set with the default late fee amount when the Late Fees check is checked above	Part 1 – Line 8	Display	Currency
Penalty	Suppliers will enter the monthly report penalty amount into this field.	Part 1 – Line 9	Input	Currency
Interest	Suppliers will enter the monthly report interest amount into this field.	Part 1 – Line 10	Input	Currency
Total Due	This is the total excise fuel tax due with deductions taken and includes any additional late fees, penalties and interest.	Part 1 – Line 11	Display	Currency
Tax paid fuel exported to other jurisdictions	Summary of Schedule 7B export details in Disbursements Summary worksheet for product types	Part 2 – Line 12	Display	Numeric (9)
Diesel Differential Refund Request	Diesel differential refund request amount (I26)	Part 3 – Line 16	Display	Currency
	Gallons Claimed per Schedule 13K is displayed (H26)	Part 3 – Line 16	Display	Numeric (9)
	Diesel Differential rate (D26)	Part 3 – Line 16	Display	Currency
Total Tax Due Gallons	Summary Tax Due gallons as determined in Part 4	Part 4 – Line 17	Display	Numeric (9)
Tax paid fuel exported to other jurisdictions	Summary of Schedule 7B export details in Disbursements Summary worksheet for product types	Part 4 – Line 18	Display	Numeric (9)
Tax Paid Fuel Sold Tax Free with Exemption Certificate	Summary of UST Exemption details in Disbursements Summary worksheet for product types	Part 4 – Line 19	Display	Numeric (9)
Net Taxable Gallons	Net UST taxable gallons – subtract lines 18 and 19 from 17 for each product type	Part 4 – Line 20	Display	Numeric (9)

Appendix A
Report Field Matrix for Supplier Report E-120

Report Field Name	Description	E-120 Worksheet	Field Type	Data type – length
UST Excise Tax Rate	UST Tax rates per gallon – the same for all fuel product types	Part 4 – Line 21	Display	Currency
Taxes Due	UST Taxes due for all product types	Part 4 – Line 22	Display	Currency
Subtotal	Sub total of UST taxes due for all product types	Part 4 – Line 23	Display	Currency
Late Fee	This field will be set with the default late fee amount when the Late Fees check is checked above	Part 4 – Line 24	Display	Currency
Penalty	Suppliers will enter the monthly report penalty amount into this field.	Part 4 – Line 25	Input	Currency
Interest	Suppliers will enter the monthly report interest amount into this field.	Part 4 – Line 26	Input	Currency
Total UST Excise Tax Due	This is the total UST excise fuel tax due and includes any additional late fees, penalties and interest.	Part 4 – Line 27	Display	Currency
Fuel removed from a terminal rack tax unpaid	Schedule 5 summary totals per product type from the Disbursement Summary worksheet	Part 5 – Line 28	Display	Numeric (9)
Imports below the terminal rack tax unpaid	Schedule 3X summary per product type totals from the Receipts Summary worksheet	Part 5 – Line 29	Display	Numeric (9)
Fuel received from suppliers on two-party exchange agreements tax unpaid	Schedule 2X summary totals per product type from the Receipts Summary worksheet	Part 5 – Line 30	Display	Numeric (9)
Below the Rack Blending	Schedule 5W summary totals per product type from the Disbursement Summary worksheet	Part 5 – Line 31	Display	Numeric (9)
Tax paid fuel delivered back into terminal rack storage above the rack	Schedule 4B summary totals per product type from the Disbursement Summary worksheet – show value as a negative	Part 5 – Line 32	Display	Numeric (9)
Total Tax Due Gallons	Summary of lines 28 thru 32 with the result - total taxable gallons of fuel	Part 5 – Line 33	Display	Numeric (9)
Gallons received above the rack	Schedule 2A summary totals per product type from the Receipts Summary worksheet	Part 6 – Line 34	Display	Numeric (9)

Appendix A
Report Field Matrix for Supplier Report E-120

Report Field Name	Description	E-120 Worksheet	Field Type	Data type – length
Gallons received tax paid	Schedule 1 summary totals per product type from the Receipts Summary worksheet	Part 6 – Line 35	Display	Numeric (9)
Above the rack blending	Schedule 2B summary totals per product type from the Receipts Summary worksheet	Part 6 – Line 36	Display	Numeric (9)
Gallons disbursed above the rack	Schedule 6J summary totals per product type from the Disbursements Summary worksheet	Part 6 – Line 37	Display	Numeric (9)
Fuel disbursed to suppliers on two-party exchange agreements tax unpaid	Schedule 6X summary totals per product type from the Disbursements Summary worksheet	Part 6 – Line 38	Display	Numeric (9)
Gallons disbursed tax paid	Schedule 5Q summary totals per product type from the Disbursements Summary worksheet	Part 6 – Line 39	Display	Numeric (9)
Direct deliveries to the Navajo Nation	Schedule 10T summary totals per product type from the Disbursements Summary worksheet	Part 6 – Line 40	Display	Numeric (9)
Total dyed diesel dispositions (Sch 5 and 5Q)	Summary total for dyed diesel from the Disbursements Summary worksheet	Part 6 – Line 41	Display	Numeric (9)
Name	Account name	Receipts Schedule	Display	
Account number	Supplier account number		Display	
FEIN	Federal Identification Number		Display	
Month/Year	Reporting period month and year		Display	
Receipts Loads	Number of loads entered on the Receipts Schedule		Calculated	
Carrier Name (1)	Carrier Name		Input	Char (35)
Carrier FEIN (2)	Carrier Federal Identification Number		Input	Numeric (9)
Transportation Mode (3)	Mode of Transportation – Uniformity codes		Input	Char (2)
Point of Origin - TCN or Jurisdiction (4)	Point of Origin – IRS Terminal Control Number (TCN) or City/State		Input	Char (53)

Appendix A
Report Field Matrix for Supplier Report E-120

Report Field Name	Description	E-120 Worksheet	Field Type	Data type – length
Point of Destination - TCN or Jurisdiction (5)	Point of Destination – IRS Terminal Control Number (TCN) or City/State		Input	Char (53)
Acquired from (6)	Seller Information - Name		Input	Char (35)
Seller's FEIN (7)	Seller Information - FEIN		Input	Numeric (9)
Document Date (8)	Bill of Lading Date - Date		Input	MM/DD/YYYY
Document Number (9)	Bill of Lading or invoice number		Input	Char (30)
Invoiced Gallons (10)	Bill of Lading Billed gallons		Input	Numeric (9)
Gross Gallons (11)	Bill of Lading Gross gallons		Input	Numeric (9)
Net Gallons (12)	Bill of Lading Net- gallons		Input	Numeric (9)
Schedule Code (13K)	Associated schedule code for the detail information provided – AZ Uniformity schedules		Input	Char (2)
Product Code (14)	FTA Uniformity product code		Input	Char (3)
Receiving Product Code (15)	FTA Uniformity product code for the resultant product as a result of blending activities		Input	Char (3)
Name	Account name	Receipts Summary	Display	
Account number	Supplier account number		Display	
FEIN	Federal Identification Number		Display	
Month/Year	Reporting period month and year		Display	
Schedule Code (1)	AZ Uniformity schedule code used for summarizing the fuel detail information.		Display	Char (2)
Product Type (2)	Detail fuel information is summarized into the four different product types: Aviation Motor Vehicle Fuel Dyed Diesel Use Fuel		Display	Char (20)
Invoiced Gallons (3)	Detail fuel information is summarized for the total invoiced gallons by schedule code and product type		Display	Numeric (9)
Gross Gallons (4)	Detail fuel information is summarized for the total gross gallons by schedule code and product type		Display	Numeric (9)
Net Gallons (5)	Detail fuel information is summarized for the total net gallons by schedule code and product type		Display	Numeric (9)

Appendix A
Report Field Matrix for Supplier Report E-120

<i>Report Field Name</i>	<i>Description</i>	<i>E-120 Worksheet</i>	<i>Field Type</i>	<i>Data type – length</i>
Name	Account name	Disbursements Schedule	Display	
Account Number	Supplier account number		Display	
FEIN	Federal Identification Number		Display	
Month/Year	Reporting period month and year		Display	
Disbursement Loads	Number of loads entered on the Disbursements Schedule		Calculated	
Carrier Name (1)	Carrier Name		Input	Char (35)
Carrier FEIN (2)	Carrier Federal Identification Number		Input	Numeric (9)
Transportation Mode (3)	Mode of Transportation – Uniformity codes		Input	Char (2)
Point of Origin - TCN or Jurisdiction (4)	Point of Origin – IRS Terminal Control Number (TCN) or City/State		Input	Char (53)
Point of Destination - TCN or Jurisdiction (5)	Point of Destination – IRS Terminal Control Number (TCN) or City/State		Input	Char (53)
Sold to (Purchaser’s Name (6)	Purchaser’s Information - Name		Input	Char (35)
Purchaser’s FEIN (7)	Purchaser’s Information - FEIN		Input	Numeric (9)
Document Date (8)	Bill of Lading Date - Date		Input	MM/DD/YYYY
Document Number (9)	Bill of Lading or invoice number		Input	Char (15)
Invoiced Gallons (10)	Bill of Lading Billed gallons		Input	Numeric (9)
Gross Gallons (11)	Bill of Lading Gross gallons		Input	Numeric (9)
Net Gallons (12)	Bill of Lading Gross - gallons		Input	Numeric (9)
Schedule Code (13K)	Associated schedule code for the detail information provided – AZ Uniformity schedules		Input	Char (2)
Product Code (14)	FTA Uniformity product code		Input	Char (3)
Receiving Product Code (15)	FTA Uniformity product code for the resultant product as a result of blending activities		Input	Char (3)
County Code (16)	Federal Information Processing Standards (FIPS) county code designation		Input	Numeric (3)
UST Exemption Number (17)	DEQ issued exemption number used for UST tax exemption on fuel gallons – format of the number is “nn-nnnnnnn”		Input	Char (15)

Appendix A
Report Field Matrix for Supplier Report E-120

<i>Report Field Name</i>	<i>Description</i>	<i>E-120 Worksheet</i>	<i>Field Type</i>	<i>Data type – length</i>
Vendor Branch Number (18)	Supplier branch number – may be ADOT generated branch number or unique supplier vendor location identifier on file with ADOT		Input	Char (20)
Name	Account name	Disbursements Summary	Display	
Account Number	Supplier account number		Display	
FEIN	Federal Identification Number		Display	
Month/Year	Reporting period month and year		Display	
Schedule Code (1)	AZ Uniformity schedule code used for summarizing the fuel detail information.	Receipts Summary	Display	Char (2)
Product Type (2)	Detail fuel information is summarized into the four different product types: Aviation Fuel Motor Vehicle Fuel Dyed Diesel Use Fuel		Display	Char (20)
Invoiced Gallons (3)	Detail fuel information is summarized for the total invoiced gallons by schedule code and product type		Display	Numeric (9)
Gross Gallons (4)	Detail fuel information is summarized for the total gross gallons by schedule code and product type		Display	Numeric (9)
Net Gallons (5)	Detail fuel information is summarized for the total net gallons by schedule code and product type		Display	Numeric (9)
Name	Account name	Diesel Differential Schedule (13K)	Display	
Account Number	Supplier account number		Display	
FEIN	Federal Identification Number		Display	
Month/Year	Reporting period month and year		Display	
Vendor Branch (1)	Supplier branch number – may be ADOT generated branch number or unique supplier vendor location identifier on file with ADOT		Input	Char (20)

Appendix A
Report Field Matrix for Supplier Report E-120

<i>Report Field Name</i>	<i>Description</i>	<i>E-120 Worksheet</i>	<i>Field Type</i>	<i>Data type – length</i>
Gallons Delivered (2)	Total gallons of use fuel delivered to the vendor branch location		Input	Numeric (9)
Gallons Claimed (3)	Total gallons of use fuel claimed for sale to “light class” vehicles at the vendor branch location		Input	Numeric (9)
Name	Account name	Schedule 7	Display	
Account Number	Supplier account number		Display	
FEIN	Federal Identification Number		Display	
Month/Year	Reporting period month and year		Display	
FIPS County Code	County Code associated with each Arizona County		Display	
County	Arizona County Name		Display	
Column (1) Tax Paid Gallons Motor Vehicle Fuel (Gasoline)	Total reported gallons reported on the Disbursement Schedule for Schedule 5Q for Gasoline for the associated County		Display	
Column (2) Tax Due Gallons Motor Vehicle Fuel (Gasoline)	Total reported gallons reported on the Disbursement Schedule for Schedule 5 for Gasoline for the associated County		Display	
Column (3) Calculated – Column (1) + (2) Total Motor Vehicle Fuel (Gasoline) Gallons	Total reported gallons reported on the Disbursement Schedule for Schedule Codes 5Q and 5 for the associated County		Display	

Appendix B Schedule Codes and Schedules

The supplier must report detail fuel activity in one of two schedule methods. The detail fuel activity will be recorded as a receipt or disbursement in the detail schedules. The detail activities will be identified by a schedule code (identified below) in each detail line.

If an Arizona supplier is also licensed as a retail vendor and identifies use fuel sold to light class or exempt use class vehicles, they may be eligible for the diesel differential credit. A summary line is required in Schedule (13K) for each vendor branch location where light class or exempt use class fuel is sold. This information is contained in a separate tab in the Excel version of the Arizona E-120 report.

This Appendix provides a list of all Arizona-accepted schedule codes with electronic report filing. You can ONLY reference codes found in this Appendix when reporting on the electronic report format. All reports prior to conversion to electronic filing must continue to use the schedule codes that were established in the published Supplier Information Manual for that time.

<i>Receipts Schedule</i>	Schedule Code
Gallons received tax paid	1
Gallons received above the rack	2A
Above the rack blending	2B
Fuel received from suppliers on two-party exchange agreements tax unpaid.	2X
Imports below the terminal rack tax unpaid	3X
<i>Disbursements Schedule</i>	Schedule Code
Tax paid fuel delivered back into terminal storage above the rack	4B
Fuel removed from a terminal rack tax unpaid	5
Gallons of Dyed Diesel used in a taxable manner	5F
Gallons disbursed tax paid	5Q
Below the rack blending	5W
Gallons disbursed above the rack	6J
Fuel disbursed to suppliers on two-party exchange agreements tax unpaid	6X
Exports to other jurisdictions (from sch 5, 5Q)	7B
Direct deliveries to the Navajo Nation	10T
<i>Additional Schedules</i>	Schedules
Diesel Differential Refund Request	(13K)

Appendix C Product Codes

This Appendix provides a list of all Arizona-accepted product codes with electronic report filing. You can ONLY reference codes found in this Appendix when reporting on the electronic report format. All reports prior to conversion to electronic filing must continue to use the product codes that were established in the published Supplier Information Manual for that time.

Product Codes List

Alcohol	123
Ethanol (100%)	E00
(Percentage of ethanol)	E01-E99
Gasohol Ethanol Blend (Rollup Code)	124
Methanol (100%)	M00
(Percentage of methanol)	M01-M99
 Aviation Gasoline	 125
 Biodiesel – Undyed	 170
Biodiesel - Undyed (100%)	B00
(Percentage of biodiesel-undyed)	B01- B99
 Biodiesel – Dyed	 171
Biodiesel - Dyed (100%)	D00
(Percentage of biodiesel-dyed)	D01- D99
 Diesel Fuel – Dyed	 228
High Sulfur Diesel – Dyed	226
Low Sulfur Diesel – Dyed	227
No 1 Diesel – Dyed	231
 Diesel Fuel – Undyed	 160
Low Sulfur diesel #1 – Undyed	161
Low Sulfur Diesel #2 – Undyed	167
No. 1 Fuel Oil – Undyed	150
 Gasoline	 065
 Gasohol Ethanol Blend	 124
 Jet Fuel	 130
 Transmix	 100

Appendix C Product Codes

Blending Components List (valid values for Schedule Codes 2B and 5W)

122

Additive Miscellaneous	090
Alcohol	123
Benzene.....	248
Biodiesel... ..	170
Biodiesel – Undyed.....	B00-B99
Butane, including butane-propane mix	055
Butylene	198
ETBE	249
Ethane	052
Ethanol.....	E00-E99
Ethylene	196
Isobutane	058
Jet Fuel.....	130
Methane	265
Methanol.....	M00-M99
Mineral Oil.....	281
Napthas	126
Organic Oil	960
Pentanes, including isopentanes.....	059
Propylene	075
Raffinates	223
Soy Oil.....	285
TAME.....	121
Toluene	199
Transmix.....	100
Waste Oil	091
Xylene.....	076

Receiving Product Codes List (valid values for use as Receiving Product Codes)

Ethanol	E00-E99
Gasohol Ethanol Blend.....	124
Methanol (100%)	M00-M99
Biodiesel – Undyed.....	170
Biodiesel.....	B01-B99
Diesel Fuel – Undyed.....	160
Low Sulfur diesel #1 – Undyed	161
Low Sulfur Diesel #2 – Undyed	167
No. 1 Fuel Oil – Undyed.....	150
Gasoline	065

Appendix D Product Codes to Schedules List

The following table identifies the product codes allowed with the schedules identified in Appendix B.

Receipts Schedule	Schedule Code	Code Type/ Code	Product Name
Gallons Received Tax Paid	1	Product Code	
		E01 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M01 – M99	Methanol
		125	Aviation Gasoline
		228	Diesel – Dyed
		226	High Sulfur Diesel
		227	Low Sulfur Diesel
		231	No 1 Diesel
		160	Diesel - Undyed
		161	Low Sulfur Diesel #1
		167	Low Sulfur Diesel #2
		150	No. 1 Fuel Oil – Undyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Undyed
		D00 – D99	Biodiesel Dyed
		171	Biodiesel Dyed
		065	Gasoline
Gallons received above the rack	2A	Product Code	
		B00 to B99	Biodiesel
		160	Diesel – Undyed
		161	Low Sulfur Diesel #1
		167	Low Sulfur Diesel #2
		150	No 1 Fuel Oil – Undyed
		065	Gasoline
		100	Transmix
Above the rack blending	2B	Receiving PC / Product Code	Refer to Appendix C for values for Receiving Product Codes and Product Codes
		123	Alcohol
		B01 to B99	Biodiesel
		285	Soy Oil
		960	Organic Oil
		E00 to E99	Ethanol
		M00 to M99	Methanol
		122	Blending Components
		090	Additive Miscellaneous
		248	Benzene
		198	Butylene
		249	ETBE
		052	Ethane
		196	Ethylene
		058	Isobutane

Appendix D Product Codes to Schedules List

Receipts Schedule	Schedule Code	Code Type/ Code	Product Name
		265	Methane
		281	Mineral Oil
		126	Napthas
		059	Pentanes, including isopentanes
		075	Propylene
		223	Raffinates
		121	TAME
		100	Transmix
		199	Toluene
		091	Waste Oil
		076	Xylene
		160	Diesel - Undyed
		161	Low Sulfur Diesel #1
		167	Low Sulfur Diesel #2
		150	No. 1 Fuel Oil – Undyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Undyed
		124	Gasohol/Ethanol Blend
		065	Gasoline
Fuel received from suppliers on two-party exchange agreements tax unpaid	2X	Product Code	
		E01 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M01 – M99	Methanol
		160	Diesel - Undyed
		161	Low Sulfur Diesel #1 – Undyed
		167	Low Sulfur Diesel #2 – Undyed
		150	No 1 Fuel Oil – Undyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Undyed
		D00 – D99	Biodiesel Dyed
		065	Gasoline
		228	Diesel – Dyed
		226	High Sulfur Diesel
		227	Low Sulfur Diesel
		231	No 1 Diesel
		171	Biodiesel Dyed

Appendix D Product Codes to Schedules List

Imports below the terminal rack tax unpaid	3X	Product Code	
		E01 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M01 – M99	Methanol
		125	Aviation Gasoline
		228	Diesel – Dyed
		226	High Sulfur Diesel
		227	Low Sulfur Diesel
		231	No 1 Diesel
		160	Diesel – Undyed
		161	Low Sulfur Diesel #1
		167	Low Sulfur Diesel #2
		150	No 1 Fuel Oil – Undyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Undyed
		D00 – D99	Biodiesel Dyed
		171	Biodiesel Dyed
		065	Gasoline
Tax paid fuel delivered back into terminal storage above the rack	4B	Product Code	
		E01 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M01 – M99	Methanol
		125	Aviation Gasoline
		160	Diesel – Undyed
		161	Low Sulfur Diesel #1
		167	Low Sulfur Diesel #2
		150	No 1 Fuel Oil – Undyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Undyed
		065	Gasoline
Fuel removed from a terminal rack tax unpaid	5	Product Code	
		E01 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M01 – M99	Methanol
		228	Diesel – Dyed
		226	High Sulfur Diesel – Dyed
		227	Low Sulfur Diesel – Dyed
		231	No 1 Diesel – Dyed
		160	No 1 Diesel
		161	Diesel – Undyed
		167	Low Sulfur Diesel #1
		150	No 1 Fuel Oil – Undyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Undyed

Appendix D Product Codes to Schedules List

		D00 – D99	Biodiesel Dyed
		171	Biodiesel Dyed
		065	Gasoline
Gallons of Dyed Diesel Used in a Taxable Manner	5F	Product Code	
		228	Diesel - Dyed
		226	High Sulfur Diesel
		227	Low Sulfur Diesel
		231	No 1 Diesel
		D00 – D99	Biodiesel Dyed
		171	Biodiesel Dyed
Gallons disbursed tax paid	5Q	Product Code	
		E01 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M01 – M99	Methanol
		125	Aviation Gasoline
		228	Diesel – Dyed
		226	High Sulfur Diesel – Dyed
		227	Low Sulfur Diesel – Dyed
		231	No 1 Diesel – Dyed
		160	No 1 Diesel
		161	Diesel – Undyed
		167	Low Sulfur Diesel #1
		150	No 1 Fuel Oil – Undyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Undyed
		D00 – D99	Biodiesel Dyed
		171	Biodiesel Dyed
		065	Gasoline
Below the rack blending	5W	Receiving PC / Product Code	Refer to Appendix C for values for Receiving Product Codes and Product Codes
		123	Alcohol
		E01 to E99	Ethanol
		M01 to M99	Methanol
		122	Blending Components
		090	Additive Miscellaneous
		248	Benzene
		055	Butane, including butane-propane mix
		198	Butylene
		249	ETBE
		052	Ethane
		196	Ethylene
		058	Isobutane
		265	Methane
		130	Jet Fuel
		281	Mineral Oil

Appendix D Product Codes to Schedules List

		126	Napthas
		059	Pentanes, including isopentanes
		075	Propylene
		223	Raffinates
		285	Soy Oil
		121	TAME
		199	Toluene
		091	Waste Oil
		100	Transmix
		076	Xylene
		160	Diesel - Undyed
		161	Low Sulfur Diesel #1
		167	Low Sulfur Diesel #2
		150	No. 1 Fuel Oil – Undyed
		B01 – B99	Biodiesel Undyed
		170	Biodiesel Undyed
		124	Gasohol/Ethanol Blend
		065	Gasoline
Gallons disbursed above the rack	6J	Product Code	
		E00 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M01 – M99	Methanol
		160	Diesel – Undyed
		161	Low Sulfur Diesel #1
		167	Low Sulfur Diesel #2
		150	No 1 Fuel Oil – Undyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Undyed
		065	Gasoline
		100	Transmix
Fuel disbursed to suppliers on two-party exchange agreements tax unpaid	6X	Product Code	
		E01 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M01 – M99	Methanol
		160	No 1 Diesel
		161	Diesel – Undyed
		167	Low Sulfur Diesel #1
		150	No 1 Fuel Oil – Undyed
		D00 – D99	Biodiesel Dyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Undyed
		065	Gasoline
		228	Diesel – Dyed

Appendix D Product Codes to Schedules List

		226	High Sulfur Diesel
		227	Low Sulfur Diesel
		231	No 1 Diesel
		171	Biodiesel Dyed
Tax paid fuel exported to other jurisdictions	7B	Product Code	
		E01 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M01 – M99	Methanol
		228	Diesel – Dyed
		226	High Sulfur Diesel – Dyed
		227	Low Sulfur Diesel – Dyed
		231	No 1 Diesel – Dyed
		160	No 1 Diesel
		161	Diesel – Undyed
		167	Low Sulfur Diesel #1
		150	No 1 Fuel Oil – Undyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Dyed
		D00 – D99	Biodiesel Dyed
		171	Biodiesel Dyed
		065	Gasoline
		125	Aviation Gasoline
Direct deliveries to the Navajo Nation	10T	Product Code	
		E01 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M01 – M99	Methanol
		228	Diesel – Dyed
		226	High Sulfur Diesel – Dyed
		227	Low Sulfur Diesel – Dyed
		231	No 1 Diesel – Dyed
		160	No 1 Diesel
		161	Diesel – Undyed
		167	Low Sulfur Diesel #1
		150	No 1 Fuel Oil – Undyed
		B00 – B99	Biodiesel Undyed
		170	Biodiesel Undyed
		D00 – D99	Biodiesel Dyed
		171	Biodiesel Dyed
		065	Gasoline
		125	Aviation Gasoline

Appendix E County Codes List

The following table represents the Federal Information Processing Standards (FIPS) county code numbers that will be used in the E-120 Supplier Fuel Tax Report Disbursements Schedule. For non retail sales (NRS) within a county, a NRS code will be reported in the E-120 Supplier Fuel Tax Report Disbursements Schedule.

<i>County</i>	<i>Fuel Tax Reporting County Code</i>
Apache	001
Cochise	003
Coconino	005
Gila	007
Graham	009
Greenlee	011
La Paz	012
Maricopa	013
Mohave	015
Navajo	017
Pima	019
Pinal	021
Santa Cruz	023
Yavapai	025
Yuma	027
<i>Unidentified County Code (UCC)</i>	
Sales where County Code unknown	096
<i>Non Retail Sales (NRS)</i>	
<i>NRS Code</i>	
Sales to Restricted Distributor	097
Sales to Supplier	098
Sales requiring export tax refund	099

Appendix F

Report Acceptance and Certification

To begin filing fuel tax reports electronically on the Fuel Tax Suite, your company and designated staff must go through ADOT's registration process. Once the company is registered and your staff is enrolled, you will begin filing your reports first in a certification status and subsequently in a production status.

Your licensing contact will receive by email a Fuel Tax Reporting Registration Packet. You will complete and submit the required registration forms:

- ServiceArizona User Access Request and Agreement
- Electronic Fuel Tax Reporting Agreement
- Fuel Tax Report Profile

The ADOT Fuel Tax Reporting Unit will contact your Fuel Tax Manager via e-mail to initiate the certification activities. The email will include the following items:

- Electronic Monthly Fuel Tax Report Template
- Arizona Reporting Informational

The certification testing goals are:

- To educate the electronic filer
- To verify that the electronic filer can demonstrate the ability to successfully handle data for each fuel tax report based on the ADOT-provided Reporting Informational and Appendices
- To verify that the electronic filer can submit a valid electronic fuel tax report

Appendix F

Report Acceptance and Certification

After your reports are uploaded and validated by the Fuel Tax Suite's DATACHECKER, the ADOT Fuel Tax Reporting Unit (FTRU) will review your report for general reporting compliance with State Statute, Administrative Rule and these Reporting Instructions. You will receive an email communicating this hold status when each of your reports is placed on Certification Hold.

- It is important to understand that the DATACHECKER does not change the report and payment due dates. We recommend allowing additional time in your report preparation process to ensure you continue to submit your reports and receive your Confirmation Number on a timely basis.
- ADOT will review and respond to held reports within 2 business days.
 - If your report is found to be in general compliance, the FTRU will approve your report. You will receive a Confirmation email with a link to the *View Submitted Reports Screen* to obtain your Confirmation Number and Receipt.
 - If your report is found to be not in compliance, the FTRU will disapprove the report. You will also receive an email indicating the report has been marked rejected. The FTRU will contact you with further instructions on how to correct and upload a replacement report.

Once you have filed a series of compliant reports with fuel tax activity, the ADOT Certification Hold Status will be removed and you will be able to upload, validate, and process your reports without an up-front FTRU review.

As we complete future updates to our system, ADOT reserves the right to request additional testing.

Appendix F-1 Paper to Electronic Schedule Mapping Table

If a supplier submitted paper reports in prior reporting periods, the following matrix can assist in reviewing paper reports and schedules.

PAPER REPORT				ELECTRONIC REPORT		
Line #	Description	Sch. #		Sch. #	Description	Line #
1	Pipeline/Other Acquisitions	2A	↔	2A	Gallons received above the rack	34
1	Dyed Diesel Acquisitions	2E	↔	1	Gallons received tax paid	35
				3X	Imports below the terminal rack	29
2	Tax Due - By Truck/Rail	2B	↔	3X	Imports below the terminal rack	29
3	Tax Paid - By Truck/Rail	2C	↔	1	Gallons received tax paid	35
4	Acquisitions for the Navajo Nation	2D			<i>schedule eliminated</i>	
5	Blending at the Rack	3A	↔	2B	Above the rack blending	36
6	Blending Below the Rack	3B	↔	5W	Below the Rack Blending	31
7	Two-Party Exchange (+In/-Out)	4	↔	2X	Fuel received from suppliers on two-party exchange agreements tax unpaid.	30
				6X	Fuel disbursed to suppliers on two-party exchange agreements tax unpaid	38
8	Dispositions - Tax Paid Gallons	5A	↔	5Q	Gallons disbursed tax paid	39
9	Dispositions - Tax Due Gallons	5B	↔	5	Fuel removed from a terminal rack	28
9	Dispositions - Tax Dyed Diesel	5C	↔	5F	Gallons of dyed diesel used in a taxable manner	2

**Appendix F-1
Paper to Electronic Schedule Mapping Table**

PAPER REPORT				ELECTRONIC REPORT		
10	MVF Dispositions Balance Total for Schedule 7	7			<i>schedule eliminated</i>	
11	Navajo Nation Deliveries	5D	↔	10T	Direct deliveries to the Navajo Nation	40
12	Dispositions - Non Taxable Dyed Diesel	6	↔	5	Fuel removed from a terminal rack	28
				5Q	Gallons disbursed tax paid	39
	<i>not on supplier report/must submit refund request</i>			7B	Exports to other jurisdictions (from sch 5, 5Q)	12
23	Diesel Differential/Taxable Dyed Diesel Adjustment	Refund	→	(13K)	Diesel Differential Refund Request (Taxable DDA eliminated)	16
	<i>not on current supplier report</i>			4B	Tax paid fuel delivered back into terminal rack storage above the rack (shown as a negative)	32
	Bulk Terminal Transfers	10	↔	6J	Gallons disbursed above the rack	37
UST only						
10	Exports	UST #8	↔	7B	Exports to other jurisdictions (from sch 5, 5Q)	18
8	Exempt Sales	UST #6	↔		Fuel Sold Tax Free with Exemption Certificate (exemption number on disbursement details)	19

Table F-1

Appendix G

Macro Security Settings to Address Unable to Calculate Issues

Fuel Tax Reporting (E120 / E140) – Macro Security

To successfully complete your Fuel Tax report, macros must be enabled on the E120/E140 spreadsheet. The purpose of this addendum is to provide instructions to ensure macros are enabled when working with the E120/E140 template.

Based upon which version of Excel you are using, we recommend completing the following steps to enable macros either permanently for the spreadsheet every time it is used or temporarily for each work session.

Permanently Enabling Macros by Creating a Trusted Location

(Excel 2007 / 2010 only) A trusted location is a folder (and optionally subfolders) that you identify for storing spreadsheets containing macros (i.e. E120 or E140) which are from a publisher you trust. Any spreadsheet containing macros loaded from this location will have the macros automatically enabled.

Steps for Creating a Trusted Location in Excel 2007 / 2010:

Tip: If the **Developer** tab is not displayed:

Excel 2007: Click the **Microsoft Office Button**, click **Excel Options**, and then in the **Popular** category, under **Top options for working with Excel** section, click **Show Developer tab in the Ribbon**.

Excel 2010: Click the **File** tab, then click the **Options** menu item. From the new window displayed, choose the **Customize Ribbon**. Then select the **Developer** tab item.

On the **Developer** tab, in the **Code** group, click **Macro Security**. Then select **Trusted Locations**.

Select the **Add new location** button.

Select the **Browse** button to find the folder in which you have saved the E120/E140 template(s).

Optionally, you may also select the check box for **Subfolders of this location are also trusted** if you would like any subfolders to be considered **Trusted Locations** as well.

Select **Ok** to save your changes.

You can test the new settings by loading a macro-enabled spreadsheet from the folder you identified as a **Trusted Location**. If the settings are correct, the macros should be enabled automatically when the spreadsheet is loaded. If macros are not enabled you will see the **Security Warning** displayed in the spreadsheet (see image below).

Appendix G Macro Security Settings to Address Unable to Calculate Issues



Temporarily Enabling Macros - Macro Security Warning (Excel 2003 / 2007 / 2010)

Fortunately, Excel 2003 features a popup window reminding the user to enable macros. When presented with the popup window, please remember to allow macros.

Excel 2007/2010 presents the user with a "Security Warning" message that is easily overlooked (see image above). To enable macros in

Excel 2007/2010, click the "Options..." button next to the "Security Warning" located just below the Excel 2007/2010 Ribbon (tool bar). Select the **Enable this content** option in the displayed pop-up window, then select **Ok**.

Appendix H

Fuel Tax Suite Error Message Guide

Error Nbr	Error Message	Resolution
OL-001	Your Company is currently flagged as inactive. You are restricted from filing Fuel Tax Reports. Please contact the Fuel Tax Unit at 602-712-8473.	<ol style="list-style-type: none"> 1. An inactive status does not allow the Supplier or Restricted Distributor to submit their monthly Fuel Tax Report. 2. Contact the Fuel Tax Reporting Unit at 602-712-8473
OL-002	We were unable to find your user information on file.	<ol style="list-style-type: none"> 1. The Fuel Tax Suite was unable to find your user information 2. Contact the SAZ Assistance Desk at 866-436-9533 for assistance
OL-003	You are not allowed to submit reports for that company.	<ol style="list-style-type: none"> 1. The Fuel Tax Suite was unable to find your user information 2. Contact the SAZ Assistance Desk at 866-436-9533 for assistance
OL-005	You may not submit an amendment more than 3 years after the Original Tax Report was filed.	<ol style="list-style-type: none"> 1. An amendment may only be submitted up to three years after the date the Original Tax Report was filed 2. Contact Fuel Tax Reporting Unit at 602-712-8473, if you require further assistance
OL-006	The Report Period selected is earlier than your Company's authorized Electronic Reporting Start Date.	<ol style="list-style-type: none"> 1. The electronic reporting start date for this company is not set 2. Contact the SAZ Assistance Desk at 866-436-9533 for assistance
OL-007	The company associated with the account number entered is currently inactive.	<ol style="list-style-type: none"> 1. The selected company is inactive according to the Fuel Tax Suite 2. Contact the SAZ Assistance Desk at 866-436-9533 for assistance
OL-008	You have requested an invalid account.	<ol style="list-style-type: none"> 1. The selected company is not found in the FT Suite company table 2. Contact the SAZ Assistance Desk at 866-436-9533 for assistance
OL-014	You may not submit Fuel Tax Report documents for future months.	You are not allowed to submit a Fuel Tax Report for a future Reporting Period
OL-015	The Report Period in the submitted Fuel Tax Report does not match the Report Period entered on the previous screen.	<ol style="list-style-type: none"> 1. The Fuel Tax Report period does not match the report period specified on the Fuel Tax Report Submission Screen 2. There are two possible solutions – a) check the report period in the Fuel Tax Report and correct if necessary or b) correct the ServiceArizona screen entered report period
OL-016	You cannot submit this Fuel Tax Report. The report template is not correct for your license type. Suppliers must submit Report E120. Restricted Distributors must submit Report E140.	<ol style="list-style-type: none"> 1. If you are a supplier use the E120 template for this reporting period and re-submit your Fuel Tax Report 2. If you are a Restricted Distributor use the E140 template for this reporting period and re-submit your Fuel Tax Report
OL-017	For the entered Reporting Period of <report period entered>, you must use the report template version<version number associated	<ol style="list-style-type: none"> 1. The Fuel Tax Report version is incorrect for the report period – confirm the version that should be submitted for this reporting

Appendix H Fuel Tax Suite Error Message Guide

Error Nbr	Error Message	Resolution
	with the reporting period>.	<p>period on the Fuel Tax Suite</p> <ol style="list-style-type: none"> 2. If you need the correct version, all report versions are archived by report effective date on the Suite 3. Resubmit using the correct report version
OL-018	You cannot submit this Fuel Tax Report. Either your user id is not associated with the Account Number or the Account Number is wrong on the Fuel Tax Report.	<ol style="list-style-type: none"> 1. Confirm the correct account number has been entered on the Fuel Tax Report 2. Correct the account number (if it is correct, it should match the account number identified on the Fuel Tax screens) 3. If the account number on the Fuel Tax screen is incorrect for the userid that signed on –contact the Fuel Tax Reporting Unit at 602-712-8473
OL-019	Fuel Tax Report document marked as original submission but Amendment Number is not set to 0.	<ol style="list-style-type: none"> 1. Check the Fuel Tax Report. The Cover Sheet is marked as an Original, however, the Amendment# field is not blank 2. Either erase the ‘Original’ entry field and type an ‘X’ in the ‘Amended’ entry field; or remove the amendment number if this is an original report submission
OL-020	An Original Tax Report already exists for this month.	<ol style="list-style-type: none"> 1. Check if the month was identified correctly for the reporting period – change and resubmit if required 2. Determine if the report that was submitted should be marked as an amendment 3. If the report should be marked as an amendment – change the report indicator to an amendment and enter the amendment number into the Fuel Tax Report and submit 4. If the report is an original and the report period has been validated – use the view submitted Fuel Tax reports service to identify “who” in your company already submitted the report 5. If the original fuel tax report was submitted in error – submit the correct report as an amendment
OL-021	You may not submit an Amended Fuel Tax Report until a valid Original has been submitted.	<ol style="list-style-type: none"> 1. Check if the month was identified correctly for the reporting period – change and resubmit if required 2. Check the Fuel Tax Report Cover Sheet–the report is marked as an amendment; however, an original report for the reporting month was not submitted 3. Change the report indicator to an original and re-submit

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Fuel Tax Suite Error Message Guide

Error Nbr	Error Message	Resolution
OL-022	The Amendment Number in the submitted Fuel Tax Report is out of sequence.	The amendment number identified in the Fuel Tax Report is not valid – refer to the Report Submission screen for the next valid amendment number to be submitted
OL-023	The Fuel Tax Report was not marked as an Original or an Amendment.	<ol style="list-style-type: none"> 1. The Fuel Tax Report Cover Sheet must be marked as an ‘Original’ or an ‘Amended’ report 2. Type an ‘X’ in either the ‘Original’ or ‘Amended’ entry field on the Fuel Tax Report Cover Sheet; if the Fuel Tax Report is an Amendment, type the appropriate version number in the Amendment# field 3. Upload the corrected Fuel Tax Report
OL-024	The "No Activity" indicator in the submitted Fuel Tax Report document does not match the "No Activity" checkbox on this page.	<ol style="list-style-type: none"> 1. The Fuel Tax Report’s Cover Sheet’s, No Activity indicator and the on Screen ‘No Activity’ checkbox does not match 2. If you have no activity to report, ensure both the Cover Sheet contains an ‘X’ in the No Activity Field and you check the “No Activity” field on the Upload Fuel Tax Report Document Screen
OL-025	No details should exist in either the Receipts or Disbursements Schedules for a "No Activity" tax report.	<ol style="list-style-type: none"> 1. The return was marked as No Activity, but there is Tax Due information in the report 2. Correct the report by erasing any data from the No Activity field on the Cover page 3. On the FTR Details Tab, click on Calculate Totals button, ensure no errors occur 4. Upload the corrected report
OL-026	The FEIN field on the Cover Page of the submitted Fuel Tax Report was empty. It should contain 9 numeric characters.	<ol style="list-style-type: none"> 1. Enter the correct FEIN number on the Fuel Tax Report Cover Sheet 2. Upload the corrected Fuel Tax Report
OL-027	The FEIN field on the Cover Page of the submitted Fuel Tax Report was invalid. It should contain 9 numeric characters.	<ol style="list-style-type: none"> 1. Enter the correct FEIN on the Fuel Tax Report Cover Sheet 2. Upload the corrected Fuel Tax Report
OL-028	You cannot submit a Fuel Tax Report that has calculation errors.	<ol style="list-style-type: none"> 1. The Fuel Tax Report, FTR Detail tab, displays ‘Errors’ in the Report Status field 2. There are two possible solutions: <ol style="list-style-type: none"> A) The file was already corrected and uploaded without executing ‘Calculate Totals’; select ‘Calculate Totals’. The Report Status changes to ‘Fees Run’ when no error conditions are present B) The file contains uncorrected error conditions; correct the error conditions and select ‘Calculate Totals’. The Report Status changes to ‘Fees Run’ when no error conditions are present

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Fuel Tax Suite Error Message Guide

Error Nbr	Error Message	Resolution
		3. Upload the corrected Fuel Tax Report
OL-029	You must click the “Calculate Totals” button in the FTR Details section of the tax report before you resubmit.	<ol style="list-style-type: none"> 1. On the FTR Details Tab, the Report Status field is blank; select ‘Calculate Totals’ 2. If there are no errors in the Fuel Tax Report, the Report Status will display ‘Fees Run’ 3. If there are errors, the Report Status will display ‘Errors’; correct the error conditions and ‘Calculate Totals’ again, the Report Status changes to ‘Fees Run’ when no error conditions are present 4. Upload the corrected Fuel Tax Report
OL-030	The Fuel Tax Report you are submitting is not late. Uncheck the "Late Fees" box, remove any Late Fees entered. Ensure you recalculate before you resubmit.	<ol style="list-style-type: none"> 1. The FTR Details Tab contains late fee information; however, the report is not late 2. Erase any late fee information, click on the Calculate Totals, and ensure no errors occur 3. Upload the corrected report
OL-031	The original report associated with the reporting period you are now amending was filed late. All amended reports for this reporting period must have the "Late Fees" box checked.	<ol style="list-style-type: none"> 1. Late Fees are required on supplier returns that are late. 2. All amended reports require the Late Fees box to be checked. 3. On the FTR Details Tab, click on the Late Fee box, click on the Calculate Totals button, ensure no errors occur. 4. Upload the corrected report.
OL-032	The Fuel Tax Report you are submitting is late. Your report must be submitted before 5:00 p.m. on the filing due date. Check the "Late Fees" box and recalculate before you resubmit.	<ol style="list-style-type: none"> 1. Late Fees are required on supplier returns that are late 2. On the FTR Details Tab, click on the Late Fee box, click on the Calculate Totals button, ensure no errors occur 3. Upload the corrected report
OL-033	The Fuel Tax Report you are submitting contains late fees. Restricted Distributor reports should not include late fees.	As a Restricted Distributor you are not assessed late fees for late reports.
OL-034	The submitted document could not be processed as a Tax Report. Please ensure you are submitting a valid Tax Report, for the reporting time frame.	<ol style="list-style-type: none"> 1. Confirm that the report submitted is in the correct Excel file format of “XLS or XLSM” 2. If the wrong report (file) was submitted – submit the correct Fuel Tax Report 3. If the correct report was submitted but not accepted – please re-submit – If the problem continues contact the SAZ Assistance Desk at 866-436-9533
OL-035	The submitted document could not be unzipped. Please ensure you are submitting a valid zip file.	<ol style="list-style-type: none"> 1. The submitted document has a “zip” extension, but cannot be uncompressed. 2. Verify that your report as a valid zip file and please resubmit. 3. If the problem continues contact the SAZ Assistance Desk at 866-436-9533

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Error Nbr	Error Message	Resolution
OL-036	Due to the above error(s), the Fuel Tax Report document could not be saved.	<ol style="list-style-type: none"> 1. Correct report for the above errors 2. Re-submit your report 3. If the problem continues contact the SAZ Assistance Desk at 866-436-9533
OL-037	Problems were encountered with the upload of your Fuel Tax Report - please contact the SAZ Assistance Desk at 1 866-436-9533 for further instructions.	Contact the SAZ Assistance Desk at 866-436-9533
OL-039	You have selected a reporting period that has been marked closed due to a final audit status. A report cannot be uploaded for this reporting period.	No additional reporting can occur for this month and year; call the Revenue Audit Group at 602-712-8300 for instruction
OL-040	The Amended Fuel Tax Report you are submitting does not contain a collection allowance. A collection allowance was submitted on the Original Fuel Tax Report and must be included on all Amended Reports. Ensure you enter collection allowance information and recalculate before you resubmit.	<ol style="list-style-type: none"> 1. The FTR Details Tab, does not contain an amount in the Collection Allowance field 2. Enter the collection allowance information; click on the Calculate Totals button, ensure no errors occur 3. Upload the corrected report
OL-041	The Fuel Tax Report you are submitting contains a collection allowance. A collection allowance is not permitted when the Original Fuel Tax Report was submitted late or when Amending an Original Fuel Tax Report that was submitted late. Ensure you remove the collection allowance amount by selecting "Late Fees" and recalculating the report before you resubmit.	<ol style="list-style-type: none"> 1. On the FTR Details Tab, remove the Collection Allowance Amount by clicking on "Late Fees" check box, click on the Calculate Totals button, and ensure no errors occur 2. Upload the corrected report
OL-042	You may not submit a Fuel Tax Report for a reporting period where the prior report is held for ADOT report review.	<ol style="list-style-type: none"> 1. The uploaded report is being reviewed by the Fuel Tax Reporting Unit 2. The review of your report may take up to 2 business days, when the review has been completed you will be contacted 3. It is important that you REMIT ALL TAXES DUE BY THE DUE DATE as calculated on this report regardless of this report's hold status 4. If the Fuel Tax Reporting Unit releases your report for processing, you will receive an email with a link to your Confirmation Receipt 5. If the Fuel Tax Reporting Unit discovers issues, they will contact you with further instructions to correct your report and then resubmit to the Suite

Appendix H Fuel Tax Suite Error Message Guide

Error Nbr	Error Message	Resolution
OL-043	You may not submit a Fuel Tax Report for a reporting period where the prior report is placed on hold for error corrections.	<ol style="list-style-type: none">1. From the View Submitted Report Screen, click on the Errors Icon to view / print the associated report errors2. Click on the "Hold for Error Correction" status and reject the report3. Correct the report and resubmit

Appendix H

Fuel Tax Suite Error Message Guide

Error Notifications

If data errors are detected in your electronic report, an email will be sent to your system users. This email will provide a detailed list of all cells found to have invalid data for the recently submitted electronic fuel tax report.

Note: The email error messages are either data correction issues e.g. E-001 or invalid value issues e.g. E-004. It is recommended to address the invalid value issues first by addressing errors that require you to contact the Fuel Tax Reporting Unit, given the serious nature of these errors. Once these serious issues have been addressed, proceed to correct the remaining data correction issues.

Error messages are numbered. The email groups the errors in error number order. To approach what can be a lengthy list of errors, we recommend the following steps:

- 1) Approach the errors by researching by error message number.
- 2) Confirm your understanding of the error message by reviewing the report data as submitted.
- 3) Reference the field definition and instructions in the *Information Manual, Section 5.1 Form Instructions*. This section provides field-by-field instructions on the expected content of the data.
- 4) Reference the formatting instructions in the *Information Manual, Section 5.6.17 Report Helpful Hints*. This section provides instructions on data entry and data viewing of information in the spreadsheet.
- 5) Reference the *Information Manual, Appendices*. This section provides a wealth of information regarding data requirements.
- 6) Based on instructions in steps 3 through 5, ADOT requires the supplier or restricted distributor to prepare a report amendment for all email errors received. If there are any questions regarding the report corrections, contact the **Fuel Tax Reporting Unit** at **602-712-8473** to confirm your correction plans.

When calling assistance for error message help, indicate the source of the error message (Fuel Tax Suite or Report Template, then the error number referenced).

Error #	Error Description
E-001	On the Receipts Schedule, there is invalid data in the detail reported in Row {0} and Column {1}.
E-002	On the Disbursements Schedule, there is invalid data in the detail reported in Row {0} and Column {1}.
E-003	On the Diesel Differential Schedule, there is invalid data in the detail reported in Row {0} and Column {1}.
E-004	A serious error with Cell - {0} - was discovered in the report submitted. Contact the Fuel Tax Unit at 602-712-8473.
E-005	A serious error was discovered in the report submitted. (InvalidFile) Contact the Fuel Tax Unit at 602-712-8473.
E-006	On the {0} Schedule, the detail reported in Row {1}, with Document Number {2}, contains an invalid Product Code ({3}).
E-007	On the {0} Schedule, the detail reported in Row {1}, with Document Number {2}, contains an invalid Receiving Product Code ({3}). (Supplier Only Error Message.)

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Error #	Error Description
E-008	On the {0} Schedule, the detail reported in Row {1}, with Document Number {2}, contains an invalid Schedule Code ({3}).
E-009	On the {0} Schedule, the detail reported in Row {1}, with Document Number {2}, contains a Product Code ({3}) which is invalid for the specified Schedule Code ({4}).
E-010	On the Disbursements Schedule, the detail reported in Row {1}, with Document Number {2}, contains an invalid County Code ({3}).
E-011	Not used.
E-012	On the Diesel Differential Schedule, the detail reported for Vendor Branch {0} contains data exceeds maximum length. Refer to Appendix A of the Information Manual.
E-013	On the {0} Schedule, the detail reported in Row {1}, with Document Number {2}, contains a Receiving Product Code ({3}) that cannot be associated with Schedule Code ({4}). (Supplier Only Error Message.)
E-014	The submitted Excise Tax "Total Excise Taxes Due" amount on the FTR Details tab (Column I, Row 14) does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}
E-015	Not used.
E-016	The submitted E120 Excise Tax "Late Fee" on the FTR Detail tab (Column I, Row 16) does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}. (Supplier Only Error Message.)
E-017	The submitted Excise Tax "Total Due" amount on the FTR Details tab (Column I, Row 19) does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-018	The submitted Excise Tax Refunds amount on the FTR Details Tab (Column I, Row 27) does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-019	The submitted "Total Fuel Excise Tax Due" amount on the Cover Sheet (Column I, Row 17) does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-020	The submitted "UST Excise Tax Due" amount on the FTR Details tab (Column I, Row 37) does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-022	The submitted "UST Total Due" on the FTR Details tab (Column I, Row 41) amount does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-023	The submitted "Total Dyed Diesel Dispositions" on the FTR Details tab (Column H, Row 63) amount does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.

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Error #	Error Description
E-024	The submitted E120 Schedule Code 13K Gallons Delivered on the Disbursement Summary tab do not equal the calculated gallons using the Disbursement Schedule load detail Submitted: {0}, Calculated: {1}.
E-025	The submitted E120 Schedule Code 13K Gallons Claimed on the Disbursement Summary tab do not equal the calculated gallons using the Disbursement Schedule load detail Submitted: {0}, Calculated: {1}.
E-026	The submitted E120 Schedule Code 5 UST Sales County 97/98 Invoiced Gallons on the Disbursement Summary tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}. (Supplier Only Error Message.)
E-027	The submitted E120 Schedule Code 5 UST Sales County 96 Invoiced Gallons on the Disbursement Summary Tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}. (Supplier Only Error Message.)
E-028	The submitted E120 Schedule Code 5 UST Export Sales Invoiced Gallons on the Disbursement Summary tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}. (Supplier Only Error Message.)
E-029	The submitted Schedule Code 5Q UST Sales County 97/98 Invoiced Gallons on the Disbursement Summary tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-030	The submitted Schedule Code 5Q UST Sales County 96 Invoiced Gallons on the Disbursement Summary Tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-031	The submitted Schedule Code 5Q UST Export Sales Invoiced Gallons on the Disbursement Summary tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-032	The submitted UST Exempt Sales Invoiced Gallons on the Disbursement Summary tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-033	The submitted Excise Total Tax Due Gallons for the {2} Product Type on the FTR Details tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-034	The submitted Excise Taxes Due amount for the {2} Product Type on the Receipts or Disbursements Summary tab does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-035	Not used.
E-036	The submitted UST Taxes Due amount for the {2} Product Type FTR Details tab does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-037	The submitted UST Net Taxable Gallons for the {2} Product Type on the FTR Details tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}

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Error #	Error Description
E-038	The submitted UST "Tax Free with Exemption Certificate" gallons for the {2} Product Type on the Disbursement Summary tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-039	The submitted Invoiced Gallons for the {2} Product Type and Schedule Code {3} on the Receipts or Disbursements Summary tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-040	The submitted MVF Tax Paid Gallons for County {2} on the Schedule 7 tab (Column E), do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-041	The submitted E120 MVF Tax Due Gallons for County {2} on the Schedule 7 tab (Column F) do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-042	Not used.
E-043	Not used.
E-044	Not Used
E-045	Not used.
E-046	On the Disbursement Schedule, the Destination City in Row {0} is invalid for the specified county. Refer to Disbursements Schedule Field-by-Field descriptions in the Reporting Instructions.
E-047	On the Disbursement Schedule, Row {0} specifies an Export County Code and Schedule Code but does not specify an out-of-state Destination.
E-048	On the Disbursements Schedule, Row {0}, when reporting an export, the Destination city must be a non-Arizona location or a location within the Navajo Nation. Exports require County Code 99.
E-049	Not used.
E-050	Not used.
E-051	On the Disbursements Schedule, the County Code is invalid for the Purchaser FEIN reported in Row {0}. The purchaser is not an active licensed supplier / restricted distributor.
E-052	On the Disbursements Schedule, Row {0}, Schedule Code 6J, if the fuel type is MVF, the County Code can only be '98' for a supplier and '96' for an unlicensed company.
E-053	On the Disbursements Schedule, the Purchaser FEIN in Row {0} is a licensed supplier. The County Code must be '98' or '99' unless the Purchaser FEIN is your own account FEIN and then the County Code can be '99' or a FIPS County Code.
E-054	On the Disbursements Schedule, the Purchaser FEIN in Row {0} is a licensed restricted distributor. The County Code must be '97' or '99' unless the Purchaser FEIN is your own account FEIN and then the County Code can be '99' or a FIPS County Code.
E-055	On the {0} Schedule, Row {1}, the Transportation Mode must be J (Truck), R (Rail), PL (Pipeline), BA (Book Adjustment), or ST (Stationary Transfer).
E-061	On the {0} Schedule, required data ({1}) is missing from Row {2}.
E-062	On the {0} Schedule, the detail reported in Row {1}, with Document Number {2}, contains a value in Column {3} that exceeds maximum length. Refer to Appendix A of the Information Manual.

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Error #	Error Description
E-063	<p>On the Receipts Schedule, the Point of Origin field on row {0} contains an invalid Terminal Control Number(TCN).</p> <p>or</p> <p>On the Disbursements Schedule, the Point of Destination field on row {0} contains an invalid Terminal Control Number(TCN).</p>
E-064	<p>On the Receipts Schedule, the Point of Origin field on row {0} must contains a valid Terminal Control Number(TCN).</p> <p>or</p> <p>On the Disbursements Schedule, the Point of Destination field on row {0} contains an invalid Terminal Control Number(TCN).</p>

Appendix I Report Template Error Message Guide

When assistance is needed with error corrections, indicate the source of the error message (Fuel Tax Suite or Report Template), then the error number referenced.

Error #	Message	Resolution
E-001	Error #E-001: No Loads Detected - You must select No Activity on the Coversheet before you submit	No loads were entered on the Receipts or Disbursement Schedule tabs, before Calculating Totals on the FTR Detail tab. To correct: Enter loads on the Receipts/Disbursements tab or place an 'X' in the No Activity box on the Cover Sheet, before 'Calculating Totals'.
E-002	Error #E-002: Exports are in error and require Schedule 7B loads to match Schedule 5/5Q loads with county code 99	No matching 5/5Q load found on the Disbursement Schedule tab. To correct: When exporting you must enter a separate row with a Schedule Code 5 or 5Q matching load, using County Code 99.
E-003	Error #E-003: Collection Allowance must be entered as a negative numeric value.	On the FTR Detail Tab, Collection Allowance was entered with alpha characters. To correct: Enter a numeric value.

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E-004	Error #E-004: Disbursement Schedule - Invalid product code or Invalid product code to schedule code - row = #	<p>On the Disbursement Schedule tab: a Product Code entered in the Product Code field is not associated with the Schedule Code or for Schedule Code 5W, the Receiving Product Code field was left blank or a blendstock was entered into the Receiving Product Code field.</p> <p>To correct: If the Schedule Code used is other than a 5W, enter non-blendstock Product Codes associated with the Schedule Code into the Product Code field. If a Schedule Code 5W is used, enter a valid blendstock into the Product Code field and a valid resultant Product Code into the Receiving Product Code field. When necessary refer to the Information Manual.</p>
E-005	Error #E-005: Receipts Schedule - Invalid product code or Invalid product code to schedule code - row = #	<p>On the Receipts Schedule tab: a Product Code entered in the Product Code field is not associated with the Schedule Code or for Schedule Code 2B, the Receiving Product Code field was left blank or a blendstock was entered into the Receiving Product Code field.</p> <p>To correct: If the Schedule Code used is other than a 2B, enter non-blendstock Product Codes associated with the Schedule Code into the Product Code field. If a Schedule Code 2B is used, enter a valid blendstock into the Product Code field and a valid resultant Product Code into the Receiving Product Code field. When necessary refer to the Information Manual.</p>

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E-006	Error #E-006: Receipts Schedule - Invalid schedule code - row = #	On the Receipts Schedule tab: An invalid or non-receipt type Schedule Code was entered. To correct: Enter only valid Schedule Codes (case sensitive), designated for receipts. When necessary refer to the Information Manual.
E-007	Error #E-007: Disbursement Schedule - Invalid schedule code - row = #	On the Disbursement Schedule tab: An invalid or non-disbursement type Schedule Code was entered. To correct: Enter only valid Schedule Codes (case sensitive), designated for disbursements. When necessary refer to the Information Manual.
E-008	Error #E-008: Disbursement Schedule - Invalid blendstock product code - row = #	On the Disbursement Schedule tab: An invalid blendstock combination was entered. Example 'D01' (Dyed Diesel) Product Code entered with a Receiving Product Code of '065' (MVF) or 'B99'(Bio-Diesel) To correct: When necessary refer to the Information Manual. If this error occurred for a non-blending transaction, only use the Product Code field, leave the Receiving Product Code field blank.
E-009	Error #E-009: Receipts Schedule - Invalid blendstock product code - row = #	On the Receipts Schedule tab: An invalid blendstock combination was entered. Example 'D01' (Dyed Diesel) Product Code entered with a Receiving Product Code of '065' (MVF) or 'B99'(Bio-Diesel) To correct: When necessary refer to the Information Manual. If this error occurred for a non-blending transaction, only use the Product Code field, leave the Receiving Product Code field blank.

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E-010	Error #E-010: Exemption number entered is not valid - row = #	On the Disbursement Schedule Tab, in the Exemption Certificate Number field a zero '0' or a period '.' was entered. To correct: Enter only valid AZ DEQ Exemption Certificate Numbers.
E-011	Error #E-011: Exemption number must be 15 digits or less - row = #	On the Disbursement Schedule Tab, in the Exemption Certificate Number field, the number entered is greater than the maximum length. To correct: Enter only valid AZ DEQ Exemption Certificate Numbers.
E-012	Error #E-012: Exemption number must be numeric - row = #	On the Disbursement tab, alpha character(s) were entered in the Exemption Certificate Number field. To correct: Leave the Exemption Certificate Number field blank or enter only valid AZ DEQ Exemption Certificate Numbers.
E-013	Error #E-013: Exemption not allowed with county code 96/97/98/99 - row = #	Exemption Certificate Number entered and disbursement is to an Arizona specific county. To Correct: When necessary refer to the Information Manual.
E-014	Removed. Error is captured in Error #E-010.	
E-015	Error #E-015: Disbursement Schedule - Invalid county code or non retail sales code - row = #	On the Disbursement Schedule tab, the County Code entered is not a valid value. To Correct, enter only valid values. When necessary refer to Appendix E of the Information Manual.

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E-016	Error #E-016: At least 2 blank lines were exceeded between receipt details. There cannot be more than one blank row found in the detail lines. Detail Receipt found at row = #	<p>On the Receipts Schedule tab, there are blank at least 2 blank rows.</p> <p>To correct, you cannot delete rows. You can enter any remaining loads you have not yet entered into the blank rows or select and copy the rows of data below the blank rows into the blank rows. Highlight the rows to copy, place them on the clipboard, then click into the first cell of the first blank row, use paste special, to paste the copied data. This will remove any blank rows or start with a fresh template.</p>
E-017	Error #E-017: At least 2 blank lines were exceeded between disbursement details. The detail disbursement row must be moved to follow the other detail disbursements. Detail Disbursement found at row = #	<p>On the Disbursement Schedule tab, there are blank at least 2 blank rows.</p> <p>To correct, you cannot delete rows. You can enter any remaining loads you have not yet entered into the blank rows or select and copy the rows of data below the blank rows into the blank rows. Highlight the rows to copy, place them on the clipboard, then click into the first cell of the first blank row, use paste special, to paste the copied data. This will remove any blank rows or start with a fresh template.</p>
E-018	Error #E-018: Coversheet - Report Period is not a valid date	<p>The Report Period entered on the cover sheet is not a valid date. To correct, enter a valid Month and Year (MM/YYYY)</p>
E-019	Error #E-019: Coversheet - Please enter the Account name	<p>On the Cover Sheet, the Account Name field is blank. To correct, enter your Account Name.</p>

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E-020	Error #E-020: Coversheet - Please enter the Account number	On the Cover Sheet, the Account Number field is blank. To correct, enter your 7 digit Account Number.
E-021	Error #E-021: Coversheet - Account number must be 7 digits	On the Cover Sheet, the Account Number entered is not valid. To correct, enter your 7 digit Account Number.
E-022	Error #E-022: Coversheet - Account number must be numeric	On the Cover Sheet, the Account Number entered contains other than a numeric value. To correct, enter your 7 digit Account Number.
E-023	Error #E-023: Coversheet - Please enter the business address	On the Cover Sheet, the Business Address Field is blank. To correct, enter your business address.
E-024	Error #E-024: Coversheet - FEIN must be 9 digits	On the Cover Sheet, there is an error on the FEIN field. To correct, enter your 9 digit FEIN.
E-025	Error #E-025: Coversheet - FEIN must be numeric	On the Cover Sheet, there is a non-numeric character entered in the FEIN Field. To correct, enter your 9 digit FEIN.
E-026	Error #E-026: Coversheet - Must mark the report as an Original or Amendment	On the Cover Sheet, the fields next to 'Original' or 'Amended' have been left blank. To correct, enter an 'X' in the appropriate field.
E-027	Error #E-027: Coversheet - When the report is identified as an Amendment. The amendment number must be entered	On the Cover Sheet, an 'X' in the field next to 'Amended' has been detected, without any number being entered in the Amendment # field. To correct, enter an amendment number.
E-028	Error #E-028: Coversheet - The amendment number must be a numeric value	On the Cover Sheet, a non-numeric character has been entered in the Amendment # field. To correct, enter a valid numeric value.

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E-029	Error #E-029: Coversheet - Must mark the report as an Original or Amendment. Both fields cannot be entered	On the Cover Sheet, the fields next to 'Original' or 'Amended' have both been marked. To correct, remove entered values from one of the fields.
E-030	Error #E-030: Coversheet - No Activity Indicator marked when there are receipt schedule load(s) reported	On the Cover Sheet, the No Activity field has an entered value when there are loads reported on the Receipts Schedule tab. To correct, remove value from the No activity field if there has been activity or If there is no activity, erase data on the receipts schedule.
E-031	Error #E-031: Coversheet - No Activity Indicator marked when there are disbursement schedule load(s) reported	On the Cover Sheet, the No Activity field has an entered value, when there are loads reported on the Disbursements Schedule tab. To correct, remove value from the No activity field if there has been activity or If there is no activity, erase data on the disbursements schedule.
E-032	Error #E-032: Coversheet - Please enter the Signature in the Authorization Block	On the Cover Sheet, the Signature field in the Authorization Block is blank. To correct, type the name of the person filing on behalf of the company.
E-033	Error #E-033: Coversheet - Please complete the Print Name field in the Authorization Block	On the Cover Sheet, the Print Name field in the Authorization Block is blank. To correct, type the name of the person filing on behalf of the company.

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E-034	Error #E-034: Coversheet - Please complete the Title field in the Authorization Block	On the Cover Sheet, the Title field in the Authorization Block is blank. To correct, type the title of the person filing on behalf of the company.
E-035	Error #E-035: Coversheet - Please complete the Date field in the Authorization Block	On the Cover Sheet, the Date field in the Authorization Block is blank. To correct, type the date the report was prepared. Format is MM/DD/YYYY.
E-036	Error #E-036: Coversheet - Please complete the Phone field in the Authorization Block	On the Cover Sheet, the Phone field in the Authorization Block is blank. To correct, type the phone number of the person preparing the report.
E-037	Error #E-037: Coversheet - Please complete the E-Mail Address field in the Authorization Block	On the Cover Sheet, the E-Mail field in the Authorization Block is blank. To correct, type the E-Mail address of the person preparing the report.
E-038	Error #E-038: Missing column in disbursements schedule - row = #	On the Disbursement Schedule tab, data is missing from a column on the row identified in the error message. To correct, locate the column with no data entered and enter a valid value.
E-039	Error #E-039: Missing column in disbursements schedule - row = #	On the Disbursement Schedule tab, data is missing from a column on the row identified in the error message. To correct, locate the column with no data entered and enter a valid value.
E-040	Error #E-040: Missing column in receipts schedule - row = #	On the Receipts Schedule tab, data is missing from a column on the row identified in the error message. To correct, locate the column with no data entered and enter a valid value.
E-041	Error #E-041: Missing column in receipts schedule - row = #	On the Receipts Schedule tab, data is missing from a column on the row identified in the error message. To correct, locate the column with no data entered and enter a valid value.
E-042	Error #E-042: Invalid date entered: Receipts Schedule - row = #	On the Receipts Schedule tab, the Document Date field contains invalid values. To correct, enter a valid date. Format is MM/DD/YYYY.

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E-043	Error #E-043: Dates prior to 01/01/2005 not accepted: Receipts Schedule - row = #	On the Receipts Schedule tab, the date entered is prior to 01/01/2005. To correct, call the Fuel Tax Reporting unit, or enter a date greater than 01/01/2005.
E-044	Error #E-044: Dates after 12/31/2024 not accepted: Receipts Schedule - row = #	On the Receipts Schedule tab, the date entered is greater than 12/31/2024. To correct, enter a date that is not future.
E-045	Error #E-045: Invoiced Gallons must be entered as whole numbers greater than 0: Receipts Schedule - row = #	On the Receipts Schedule tab, the Invoiced Gallons must be entered as whole numbers.
E-046	Error #E-046: Invoiced Gallons must be entered as whole numbers greater than 0: Disbursements Schedule - row = #	On the Disbursement Schedule tab, the Invoiced Gallons must be entered as whole numbers.
E-047	Error #E-047: Invalid date entered: Disbursements Schedule - row = #	On the Disbursement Schedule tab, the Document Date field contains invalid values. To correct, enter a valid date. Format is MM/DD/YYYY.
E-048	Error #E-048: Dates prior to 01/01/2005 not accepted: Disbursements Schedule - row = #	On the Disbursement Schedule tab, the date entered is prior to 01/01/2005. To correct, call the Fuel Tax Reporting Unit, or enter a date greater than 01/01/2005.
E-049	Error #E-049: Dates after 12/31/2024 not accepted: Disbursements Schedule - row = #	On the Disbursement Schedule tab, the date entered is greater than 12/31/2024. To correct, enter a date that is not future.
E-050	Error #E-050: FTR Details - Part 1: Collection Allowance must be entered as a negative number	On the FTR Detail Tab, Collection Allowance was entered as a positive number. This error should never occur, the workbook has been compromised. To correct: Start over with a fresh template.

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E-051	Error #E-051: FTR Details - Part 1: Collection Allowance entered exceeds amount allowable for this reporting period	<p>On the FTR Detail Tab, the Collection Allowance entered exceeds the allowable amount for the reporting period.</p> <p>To correct: Enter the correct amount. Or refer to the Information Manual.</p>
E-052	Error #E-052: Total Excise Tax Due exceeds amount allowable. Verify if the amount is correct. If incorrect, please correct any reporting errors and recalculate the report. If the amount is correct, contact the ADOT Fuel Tax Reporting Unit for Assistance. (Max Allowable \$99,999,999.99)	<p>On the FTR Detail Tab, the Total Excise Tax Due is greater than the maximum allowed.</p> <p>To correct: Verify and correct information on taxable invoiced gallons on the Receipts and Disbursement Schedule tabs. or If the amount of taxable gallons is correct, call the ADOT Fuel Tax Reporting Unit for assistance.</p>
E-053	Error #E-053: A credit balance is not permissible for either Motor Vehicle Fuel or Use Fuel (FTR Details - Row 5). Please contact the ADOT Fuel Tax Reporting Unit for additional filing instructions and reference this error.	<p>On the Disbursement Schedule Tab, Schedule 4B load(s) are causing a credit balance.</p> <p>To correct: Verify and correct any 4B load details. or If correct call the Fuel Tax Reporting Unit for instructions.</p>
E-054	Error #E-054: Diesel Differential - Sch 13K Gallons Delivered must be entered as whole numbers	<p>On the Schedule 13K tab, in the Gallons Delivered field, decimals or other characters have been entered.</p> <p>To correct: Enter whole numbers only.</p>
E-055	Error #E-055: Diesel Differential - Sch 13K Gallons Claimed must be entered as whole numbers	<p>On the Schedule 13K tab, in the Gallons Claimed field decimals or other characters have been entered.</p> <p>To correct: Enter whole numbers only.</p>

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DV-01	Error # DV-01: Invalid Date Entry - Reporting period must be formatted as MM/YYYY. Acceptable range of years are 2001 to 2030.	On the Cover Sheet, the Report Period field contains invalid values. To correct: Enter the month and year. Valid format is MM/YYYY.
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Appendix J Contact Information and Assistance

The following contact information should be used when looking for assistance in addressing questions or issues discovered regarding the electronic fuel tax reporting.

Fuel Tax Testing and Certification

During the testing and certification stages, please contact ADOT's Fuel Tax Manager for all questions related to report issues, system access and problems with initial testing.

Barbara Budde	
BBudde@azdot.gov	602-712-4167

Monthly Submission of E-120 Reports

Problems or questions with the fuel tax report should be directed to the ADOT Fuel Tax Reporting Unit.

ADOT - Fuel Tax Reporting Unit	602 712-8473
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Fuel Tax Suite Access

Problems or questions with access or logon to the Fuel Tax Suite should be directed to the ServiceArizona Assistance Desk.

ServiceArizona Assistance Desk	866-436-9533
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Appendix K

Glossary of Terms

Sources: ARS 28-5601, FTA Uniformity definitions

Acquisitions (FTA) – The receipt of accountable product by a physical facility. To be used only when there is physical movement of fuel at or below the terminal rack. The supply of the accountable product must originate and terminate within the reporting jurisdiction

Alternative Fuels (FTA) - Any accountable product/motor fuel other than gasoline, gasohol, diesel fuel, dyed diesel fuel, kerosene, or dyed kerosene. FTA Motor Fuel Tax Section Uniformity Project 10

AutoFilter – A method within a spreadsheet to allow a user to display/view specific rows of data that meet selection criteria.

Aviation - ARS 28-101.335. "Aviation fuel" means all flammable liquids composed of a mixture of selected hydrocarbons expressly manufactured and blended for the purpose of effectively and efficiently operating an internal combustion engine for use in an aircraft but does not include fuel for jet or turbine powered aircraft.

Biodiesel (FTA) - A fuel comprised of mono-alkyl esters of long chain fatty acids generally derived from vegetable oils or animal fats, designated B100, and meeting the requirements of ASTM D6751.

Biodiesel Blend (FTA) - A blend of biodiesel fuel meeting ASTM D6751 with petroleum based diesel fuel, designated Bnn, where nn represents the volume percentage of biodiesel fuel in the blend. (Example: B20 is 20% biodiesel and 80% petroleum diesel)

Blanket Election ARS 28-5636. - is an election available to suppliers and is required of permissive suppliers to precollect the Arizona motor fuel excise taxes on all out-of-state terminal removals destined for Arizona.

Blend Stocks (FTA) – A product or products, other than additives and/or dye, that is added, mixed or blended with fuel, regardless of its classification or use. When added to the fuel they become part of the taxable volume. In practice, most blend stocks would be added at 5 – 15 volume percent. (i.e. Ethanol or Biodiesel)

Blended Fuel (FTA) - The resultant accountable product/motor fuel produced by the blending process.

Blending (ARS):

(a) Means the mixing of one or more products, regardless of the original character of the product blended, if the product obtained by the blending is capable of use or otherwise sold for use in the generation of power for the propulsion of a motor vehicle, aircraft or watercraft.

(b) Does not include blending that occurs in the process of refining by the original refiner of crude petroleum or the blending of products known as lubricating oil and greases.

Bulk end user:

- **(ARS)** - means a person who receives into the person's own storage facilities in transport truck lots motor fuel for the person's own consumption.
- **(FTA)** - A person who receives bulk delivery of accountable product/motor fuel into the person's own storage facility exclusively for the person's own consumption.

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Bulk plant (ARS) - means a motor fuel storage and distribution facility that is not a terminal and from which motor fuel may be removed at a rack.

Bulk transfer (ARS) - means any transfer of motor fuel from one location to another by pipeline tender or marine delivery within the bulk transfer terminal system.

Bulk transfer terminal system (ARS) - means the motor fuel distribution system consisting of refineries, pipelines, marine vessels and terminals. Motor fuel in a refinery, pipeline, vessel or terminal is in the bulk transfer terminal system. Motor fuel in the fuel supply tank of any engine, or in any tank car, rail car, trailer, truck or other equipment suitable for ground transportation, is not in the bulk transfer terminal system.

Book Adjustment (FTA) An adjustment to books and records itemizing changes in volume of at least one reportable product and another product, with no physical movement of the product.

Cardlock (FTA) – A self-serve fueling facility controlled by an automated card system primarily used by commercial customers such as carriers, motor fleet operators, farmers and construction industry who purchase fuel in bulk quantities or on a high volume basis.

Cardlock Facility (ARS) – 28-5605.B.5 In addition to posting a sign on a use fuel dispenser that indicates that the price of the use fuel dispensed from that dispenser includes the applicable federal and state taxes, a vendor that dispenses use fuel from a cardlock facility shall require the purchaser of use fuel for light class motor vehicles or use class motor vehicles that are exempt pursuant to section 28-5432 from the weight fee prescribed in section 28-5433, or both, to complete a declaration of status in a form and a manner approved by the director. For the purposes of this paragraph, "cardlock facility" means a use fuel vendor that satisfies all of the following:

- (a) Is licensed in this state.
- (b) Sells only to preapproved purchasers of use fuel who have been issued cards, keys or other controlled access to identify the exclusive withdrawal of that particular purchaser.
- (c) Does not have a representative on the premises to observe the withdrawal of use fuel from the vendor's storage.
- (d) Measures volumes of fuel dispensed by pump meters or other accurate recording devices.

Carrier:

- **(ADOT)** – Any person who transports accountable product by means of truck, rail or pipeline.

- **(FTA)** – Any person who transports a accountable product.

Consumer:

- **(ARS)** - means the end purchaser of motor vehicle fuel for use on the highways in this state, the end purchaser of motor vehicle fuel for use in watercraft on waterways of this state or the end purchaser of aviation fuel for use in aircraft.
- **(ADOT)** - means the end purchaser of use fuel for use on the highways in this state.

Delivery (FTA/ADOT) – A physical transfer or change of legal ownership of accountable fuel product. E120.11

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Delivery Date (FTA/ADOT) – The date the accountable fuel product was received at a physical facility. To be used only when there is physical movement of fuel.

Destination Jurisdiction (FTA) – Any jurisdiction, territory, foreign country or sovereign nation to which accountable product is directed for delivery.

Diesel Fuel (FTA) - Any liquid that is commonly or commercially known, offered for sale or used as a fuel in diesel engines.

Diesel Differential (ADOT) - means the difference between the use fuel tax rate applicable to light class and exempt use class motor vehicles and the fuel tax rate applicable to use class motor vehicles.

Disposition (within Jurisdiction) (FTA) - The physical movement of accountable product that originates and terminates within the reporting jurisdiction.

Disposition Date (FTA) – The date the accountable product was disbursed from a physical facility.

Distributor (ARS) - means a person who acquires motor fuel from a supplier or another distributor for subsequent sale or use and who may blend or import into or export from this state motor fuel in the original package or container or otherwise but excluding a person who imports motor fuel in the fuel tank of a motor vehicle or aircraft.

Diversions (ADOT) – <future definition will be provided>

Diversions Number (FTA) - The tracking/registration number assigned by a state to a single transport truck delivery of accountable product/motor fuel diverted from the original destination state.

Dye (FTA) – A chemical prescribed in a jurisdiction’s legislation, which may be used by a dyer to color or mark an accountable product for the purpose of identifying it for a distinct tax treatment.

Dyed diesel fuel (ARS) – means diesel fuel that is dyed pursuant to United States internal revenue service regulations or requirements, including any invisible marker requirements.

Ethanol (FTA) – A colorless, odorless liquid, produced synthetically by cracking the ethane (using ethane from natural gas or naphtha from crude oil) fermentation from crop biomass such as sugar and corn and from waste products such as household waste and paper mill sludge through chemical decomposition and fermentation. Also known as Ethyl-Alcohol or Alcohol.

Ethanol Blended Gasoline (FTA) – An accountable product resulting from a blend of gasoline and ethanol. (See also “Gasohol”)

Exempt Sales (FTA) – The sale of accountable product that is not subject to fuel tax in accordance with jurisdictional legislation, regulations or other authority.

Exporter (FTA/ADOT) - Any person engaged in the practice of exporting motor fuel out of Arizona.

Exports (FTA) - Motor fuel delivered out-of-state by or for the seller constitutes an export by the seller. Motor fuel delivered out-of state by or for the purchaser constitutes an export by the purchaser.

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Federal Information Processing Standards (FIPS) - published standards by the United States Federal Government for use by non-military agencies. Many of these standards are used by other non-federal State agencies and government contractors.

Fuel excise tax – is a tax levied on fuel when used to propel a motor vehicle.

Fuel tank (ARS) –means a receptacle on a motor vehicle, watercraft or aircraft from which fuel is supplied for the propulsion of the motor vehicle, watercraft or aircraft, excluding a cargo tank but including a separate compartment of a cargo tank used as a fuel tank and an auxiliary tank or receptacle of any kind from which fuel is supplied for the propulsion of the motor vehicle, watercraft or aircraft, whether or not the tank or receptacle is directly connected to the fuel supply line of the motor vehicle, watercraft or aircraft.

Gasohol (FTA) – An accountable product resulting from a blend of gasoline and ethanol.

Gasoline (FTA) - All products that are commonly or commercially known or sold as gasoline or defined as gasoline in a state's statute.

Gross (FTA) - The total product measured in U.S. gallons without temperature or barometric adjustments.

Highway (ARS) - means any way or place in this state of whatever nature that is maintained by public monies and that is open to the use of the public for purposes of vehicular travel, including a highway under construction.

Import (FTA/ADOT) – The shipment or delivery of motor fuel to a location inside Arizona when the motor fuel originated from a location outside of Arizona.

Importer (FTA/ADOT) - Any person engaged in the practice of importing motor fuel into Arizona.

“In this state” (ARS) - means any way or place within the exterior limits of the state of Arizona that is maintained by public monies, including any such way or place that is owned by or ceded to the United States of America.

Indian reservation (ARS) - means all lands that are within the limits of areas set aside by the United States for the exclusive use and occupancy of Indian tribes by treaty, law or executive order and that are currently recognized as Indian reservations by the United States department of the interior.

Indian tribe (ARS) - means any organized nation, tribe, band or community recognized as an Indian tribe by the United States department of the interior.

Interstate user (ARS) - means a person registering a use class motor vehicle under chapter 7, article 7 or 8 of this title or section 28-2321 or 28-2324.

Invoiced gallons (ARS) - means the gallons actually billed on an invoice in payment to a supplier.

Jet Fuel (FTA) – An accountable product that has been produced or sold for use in an aircraft turbine engine. Commonly referred to as Jet A or Jet A-1 or Jet B.

Late Loads – A load of fuel originating in a prior month reported in the current month.

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Light class motor vehicle (ARS) - means a motor vehicle that uses use fuel on the highways in this state but excludes a road tractor, truck tractor, truck or passenger carrying vehicle having a declared gross vehicle weight of more than twenty-six thousand pounds or having more than two axles.

Motor fuel (ARS) - means motor vehicle fuel, use fuel and aviation fuel.

Motor vehicle (ARS) - means a self-propelled vehicle required to be licensed or subject to licensing for operation on a highway.

Motor vehicle fuel (ARS) ARS 28-101.33. "Motor vehicle fuel" includes all products that are commonly or commercially known or sold as gasoline, including casinghead gasoline, natural gasoline and all flammable liquids, and that are composed of a mixture of selected hydrocarbons expressly manufactured and blended for the purpose of effectively and efficiently operating internal combustion engines. Motor vehicle fuel does not include inflammable liquids that are specifically manufactured for racing motor vehicles and that are distributed for and used by racing motor vehicles at a racetrack, use fuel as defined in section 28-5601, aviation fuel, fuel for jet or turbine powered aircraft or the mixture created at the interface of two different substances being transported through a pipeline, commonly known as transmix.

Net Gallons (FTA) - The remaining product, after all considerations and deductions have been made, and measured in U.S. gallons by proved meters, corrected to a temperature of sixty (60) degrees Fahrenheit (15 degrees Celsius) and to a pressure of fourteen and seven tenths (14.7) pounds per square inch.

Non-Retail Sales - Non-retail sales (NRS) are sales to other licensed suppliers and restricted distributors or are exported fuels. They are a separate code stored in the County Code Column as: 097 for restricted distributors, 098 for suppliers, and 099 for exports.

Originating Facility (FTA) – A physical facility from which the accountable product was transported. (See “Physical Facility”)

Permissive Supplier (FTA) - An out-of-state supplier, who is not an importer or exporter, that elects to collect and remit motor fuel tax to the destination state, but is not required to have a supplier’s license in the destination state.

Person (ARS) - means an individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver or syndicate, this state, any county, city, town, district or other subdivision of this state, an Indian tribe, or any other group or combination acting as a unit.

Physical Facility (FTA) – Physical Facility is a bulk storage facility licensed or registered by a jurisdiction at a fixed location that is used to store accountable products.

Pipeline (FTA) - A fuel distribution system that moves product, in bulk, through a pipe, either from a refinery to a terminal or from a terminal to another terminal.

Point of Delivery (FTA adopted 9-93) - The specific address of delivery, including but not limited to customer name, street, city, state and zip code, to which reportable motor fuel is dispensed into any storage facility, receptacle, container, or any type of transportation equipment.

Position holder (ARS):

(a) Means the person who holds the inventory position in motor fuel in a terminal, as reflected on the records of the terminal operator. For the purposes of this subdivision, "a person who holds the inventory
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position in motor fuel" means a person who has a contract with the terminal operator for the use of storage facilities and terminaling services for fuel at the terminal.

(b) Includes a terminal operator who owns fuel in the terminal.

“Public monies” (ARS) - means those monies that are received by this state and that are derived all or in part from tax revenues or other funding sources.

Qualified terminal (ARS) - means a terminal that is designated as a qualified terminal pursuant to the United States internal revenue code, regulation and practices and that has been assigned a terminal control number by the United States internal revenue service.

Rack (ARS) - means a mechanism for delivering motor fuel from a refinery, a terminal or a bulk plant into a railroad tank car, a transport truck or other means of transfer that is outside the bulk transfer terminal system.

Refiner (FTA) - Any person who owns, operates, or controls a refinery.

Refinery (ARS) - means a facility that is used to produce motor fuel from crude oil, unfinished oils, natural gas liquids, transmix or other hydrocarbons or by blending and from which motor fuel may be removed by pipeline, by vessel or at a rack.

Road tractor (ARS) - means a motor vehicle that is designed and used for drawing other vehicles and that is not constructed to carry either a load independently or any part of the weight of a vehicle or load so drawn.

Sale (FTA) - In addition to its ordinary meaning, any exchange, gift or other disposition of accountable product/motor fuel. In every case where such accountable/motor fuel product is exchanged, given or otherwise disposed of, it shall be deemed to have been sold.

Sell (ARS) - includes a transfer of title or possession, exchange or barter in any manner or by any means.

Special Fuel (FTA) - Any accountable product/motor fuel other than gasoline, gasohol, or alternative fuels.

Supplier (ARS):

(a) Means a person who is registered pursuant to section 4101 of the United States internal revenue code for transactions in motor fuels in the bulk transfer terminal distribution system and who is one of the following:

(i) The position holder in a terminal or refinery in this state.

(ii) A person who imports motor fuel into this state from a foreign country.

(iii) A person who acquires motor fuel from a terminal or refinery in this state from a position holder pursuant to a two party exchange.

(iv) The position holder in a terminal or refinery outside this state with respect to motor fuel that that person imports into this state on the account of that person.

Appendix K

Glossary of Terms

(b) Includes a permissive supplier unless specifically provided otherwise. Supplier does not include a terminal operator merely because the terminal operator handles motor fuel consigned to the terminal operator within a terminal.

Terminal (ARS) - means a storage and distribution facility for motor fuel, which is supplied by pipeline or marine vessel that is registered as a qualified terminal by the United States internal revenue service and from which motor fuel may be removed at a rack.

“Terminal bulk transfer” (ARS) - includes the following:

(a) A marine barge movement of motor fuel from a refinery or terminal to a terminal.

(b) Pipeline movements of motor fuel from a refinery or terminal to a terminal.

Terminal Control Number – is a number assigned to a registered terminal with the Internal Revenue Service and is used as an identifier in the taxable fuel bulk delivery system.

Terminal operator (ARS) - means any person who owns, operates or otherwise controls a terminal and who does not use a substantial portion of the motor fuel that is transferred through or stored in the terminal for the person's own use or consumption or in the manufacture of products other than motor fuel. A terminal operator may own the motor fuel that is transferred through or stored in the terminal.

Terminal Transfer System (FTA) - The components of a bulk transfer system used in a terminal bulk transfer.

Transmix (ARS) - means the buffer or interface between two different products in a pipeline shipment or a mix of two different products within a refinery or terminal that results in an off-grade mixture that is not usable or salable as motor fuel.

Two-Party Exchange (ARS) - means a transaction:

(a) In which motor fuel is transferred from one licensed supplier or licensed permissive supplier to another licensed supplier or licensed permissive supplier.

(b) That includes a transfer from the person that holds the original inventory position for motor fuel in the terminal as reflected on the records of the terminal operator.

(c) That is simultaneous with removal from the terminal by the receiving exchange party.

(d) In which the terminal operator in the terminal operator's books and records treats the receiving exchange party as the supplier that removes the product across a terminal rack for purposes of reporting the events to the department.

Ultra Low Sulphur Diesel (FTA) – An accountable product that is commonly or commercially known as “diesel”, offered for sale or used as a fuel in compression emission engines containing no more than 15 PPM concentration of sulphur, after May 31, 2006. (See also “Diesel”)

Uncollectible Tax Credit –

Underground Storage tax (UST) – is a tax levied on fuel that is stored in an underground tank.

Appendix K Glossary of Terms

Undyed Diesel Fuel (FTA) - Any diesel fuel that has no detectable presence of dye.

Unidentified County Code – Unidentified County Code (UCC) are sales with an unidentified delivery point. A separate code is stored in the County Code Column as 096.

Use (ARS) - includes the placing of fuel into any receptacle on a motor vehicle from which fuel is supplied for the propulsion of the vehicle unless the operator of the vehicle establishes to the satisfaction of the director that the fuel was consumed for a purpose other than to propel a motor vehicle on a highway in this state and, with respect to fuel brought into this state in any such receptacle on a use class motor vehicle, the consumption of the fuel in this state. A person who places fuel in a receptacle on a use class motor vehicle of another is not deemed to have used the fuel.

Use class motor vehicle (ARS) - means a motor vehicle that uses use fuel on a highway in this state and that is a road tractor, truck tractor, truck or passenger carrying vehicle having a declared gross vehicle weight of more than twenty-six thousand pounds or having more than two axles.

Use fuel (ARS) - includes all gases and liquids used or suitable for use to propel motor vehicles, except fuels that are subject to the motor vehicle fuel tax imposed by this article.

User (ARS) - includes a person who, within the meaning of the term use as defined in this section, uses fuel in a use class motor vehicle.

Vendor (ARS) - includes a person who sells use fuel in this state and who places the fuel or causes the fuel to be placed into any receptacle on a motor vehicle from which receptacle fuel is supplied for the propulsion, including a service station dealer, a broker and a user who sells use fuel to others.

Vendor Branch - is one of the vendor locations that dispenses Liquid Use Fuel if a vender has multiple vendor locations that dispense Liquid Use Fuel. All vendor branches must have the same FEIN.

Wholesale (FTA) - Any person engaged in the business of selling accountable product/motor fuel for the purpose of resale.

Appendix L

Report Printing and Autofilter Instructions

Report Printing Guidelines

The Arizona monthly fuel tax report supported in phase 1 will be a MS Excel spreadsheet. When the fuel tax information is fully loaded into the database (phase 2), a fuel tax report may be printed from the Fuel Tax Suite as a printed report.

Arizona Monthly Fuel Tax Report - MS Excel

The MS Excel version of the Arizona Supplier Fuel Tax Report has been formatted to print on letter and legal size paper. The following matrix outlines the worksheet and the suggested format for printing.

<i>Worksheet</i>	<i>Paper Type</i>	<i>Orientation</i>	<i>Number of Pages</i>
Coversheet	Letter	Portrait	1
FTR Details	Letter	Landscape	5
Receipts Schedule	Legal	Landscape	Dependent on number of detail lines
Receipts Summary	Letter	Landscape	1
Disbursements Schedule	Legal	Landscape	Dependent on number of detail lines
Disbursements Summary	Letter	Landscape	1
Diesel Differential Schedule 13K	Letter	Portrait	Dependent on number of detail lines
Old Schedule 7	Letter	Landscape	1

On a number of the worksheets the default printing is set to a compressed percentage of the actual text. This was made to accommodate printing of the report columns on a single page. If you prefer to print on larger paper use the page setup option on the “File” menu item to set your desired preferences.

When printing the Receipts and Disbursements Schedule, it will be necessary to set the print area in order to print all the detail lines. Highlight the desired text for all detail lines and then choose File – Print Area – Set Print Area from the menu toolbar. You may use the print preview to ensure your selection was set correctly prior to the start of printing.

Appendix L Report Printing and Autofilter Instructions

Autofilter Example – Late Loads

The Arizona monthly fuel tax report allows for Autofilter in the Receipts and Disbursements Schedules. The following identifies the steps to set a custom filter to find late loads.

The screenshot shows an Excel spreadsheet titled "E-120" with columns for document information. The autofilter dropdown for the "Document Date" column is open, showing options like "All", "Top 10...", and "Custom...".

(6) Sold To (Purchaser's Name)	(7) Purchaser's FEIN	(8) Document Date	(9) Document Number	(10) Invoiced Gallon	(11) Gross Gallon	(12) Net Gallon	(13) Schedule Code	Pro
Joe's Chevron	88008800	(All)	77001	480				5
Joe's Chevron	88008800	(Top 10...)	88001	491				5
Joe's Chevron	88008800	Custom...	88002	225				5
Mac's Mini Mart	55005500	05/28/06	88005	4.5				5
Mac's Mini Mart	55005500	07/01/06	88006	48				5
Mac's Mini Mart	55005500	09/01/06	88007	2,242				5
Mac's Mini Mart	55005500	09/06/06	88008	3,653				5
Mac's Mini Mart	55005500	09/12/06	88009	1,971				5
Mac's Mini Mart	55005500	09/13/06	88010	1,679				5
Mac's Mini Mart	55005500	09/15/06	88011	1,724				6D
Mac's Mini Mart	55005500	09/20/06	88012	919				6D
Mac's Mini Mart	55005500	09/21/06	88013	1,679				6D
Heather's Haven	77007700	09/23/06	88014	150				6D
Heather's Haven	77007700	09/28/06	88015	470				6D
Heather's Haven	77007700	(Blanks)	88016	7,74				6D
Heather's Haven	77007700	09/12/06	88017	6,708				6D
Heather's Haven	77007700	09/13/06	88018	6,707				6D

Using the Autofilter drop down (click on down arrow) the spreadsheet user is presented with a list of document dates. If the spreadsheet user wants to check for "late loads" they may choose the "Custom" option. The screen below is presented as a pop up window.

The "Custom AutoFilter" dialog box is shown, allowing the user to specify criteria for the "Document Date" column. The "is less than" option is selected in the dropdown menu.

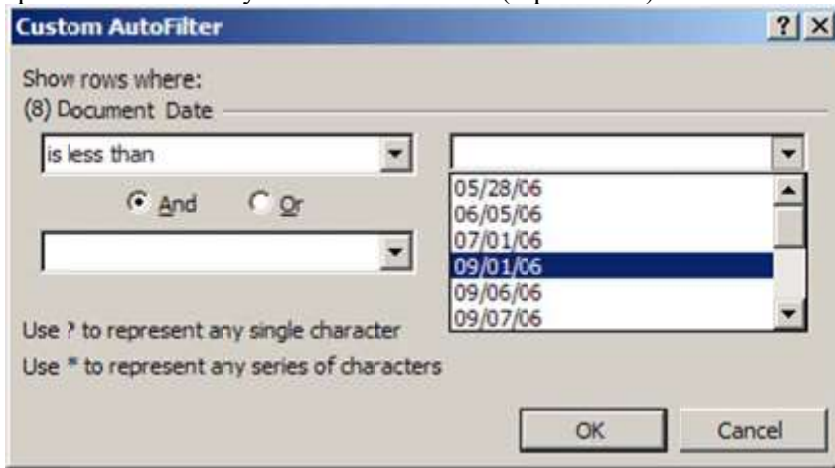
Show rows where:
(8) Document Date

is less than
equals
does not equal
is greater than
is greater than or equal to
is less than
is less than or equal to
begins with
does not begin with
ends with
does not end with

OK Cancel

Appendix L Report Printing and Autofilter Instructions

In this example the monthly report was for September, 2006. Using the custom filter option the spreadsheet user may select “is less than” (top left box).



Next select the earliest reporting date for the month, in this case 09/01/06.



When these two boxes are set the user may click “OK”. The result set are three late loads displayed below.

Appendix L

Report Printing and Autofilter Instructions

Microsoft Excel - Arizona Fuel Tax Return E-120v8_test7.xls

File Edit View Insert Format Tools Data Window Help

100%

Times New Roman 10

N11 651

E-120

	(6) Sold To (Purchaser's Name)	(7) Purchaser's FLIN	(8) Document Date	(9) Document Number	(10) Invoiced Gallon	(11) Gross Gallon	(12) Net Gallon	(13) Schedule F Code
12	Mark's Mini Mart	550055000	07-01-06	83006	458			5
18	Mark's Mini Mart	550055000	05-28-06	89012	989			6D
21	Feather's Haven	770077000	06-03-06	88013	470			6D
11443								
11444								
11445								
11446								
11447								
11448								
11449								
11450								
11451								
11452								
11453								
11454								
11455								
11456								

3 of 11437 records found

Start Supplier... 17 12:00 2 2004 10 Int... Untitled... 6 Micr... A*B*N... Microsoft... Desktop 100% 10:39 AM

Appendix M
Supplier Reporting Template
Summary of Changes E120.08
Effective February, 2012 Reporting Period

1. **Detailed Loads Counter on the Receipts and Disbursements Schedules** – a counter has been added to the Receipts and Disbursements Schedules to provide a count of the number of lines (loads) reported for easy reference.
2. **120 and 130 Reports** – reports 120 and 130 were paper-based reports used prior to the E-120 electronic fuel tax report. Paper-based reporting to ADOT is terminated as of E-120.08. The 120 and 130 report tabs have been removed from view in the fuel tax report template.
3. **Schedule/Product/Receiving Product Code** – allowable codes have been updated based on the revised documentation presented in Appendices C and D of the Information Manual.
4. **Prior Period Transactions (Late Loads) Reporting** – to account for the revised late load reporting penalties, we have documented the basis for considering penalties due for late load reporting.
5. **Digital Security Certification** – The E-120/E-140 reporting templates now contain a digital certificate that allows the user to verify the content was created by a trusted source, in this case IBM Corporation and the State of Arizona. On first use of the Version 8 Template, the user will be prompted with a macro security message and the option to permanently accept the digital certificate. If you choose to accept the digital certificate, macros will be permanently enabled for only the Version 8 Template. If you choose not to accept the digital certificate, you will be prompted to enable macros each time you open the template. Enable macros is required to calculate totals based on the information entered on the template.

Appendix N

Supplier Reporting Instructions

Summary of Changes E120.08.04

Effective November 1, 2012

3.4 Uploading Fuel Tax Reports and the Fuel Tax Suite's DATACHECKER

When you submit your report to the Fuel Tax Suite, the report errors will be captured up-front for correction prior to accepting your report. You will receive an email with a link to the View Submitted Reports Screen to view the report status, which will be one of the following:

- Report Status = Processed
 - If your report has no errors, it is considered a successful report and will have a status of "Processed" and the View Submitted Reports Screen will provide a link to your Confirmation Number and Receipt. When you receive the Confirmation Number and Receipt, your report is considered filed with ADOT.
 - If your report has errors, you will receive an email with a link to the View Submitted Reports Screen where you can access your errors list.
- Report Status = Invalid
 - If your report status is "Invalid," you will be required to correct the errors prior to the Suite accepting your report for timely filing.
- Report Status = Temporary Hold for Error Correction
 - If your report status is "Temporary Hold for Error Correction," you will be given the option to replace your submitted report from the View Submitted Reports Screen, and avoid having an amended report to file. If you do not correct your report within 24 hours or at the submission deadline, the Suite will automatically process the report and you will be required to later prepare an amended report to correct these errors.

When you submit your report to the Fuel Tax Suite, ADOT may place holds for two reasons:

- To assist new filers with completing their first reports correctly. ADOT will review and respond to held reports within 2 business days.
- To control acceptance of reports for periods under audit. Revenue Audit will review and respond to held reports within 5 business days.
- ADOT will use the original submission date/time to determine timely filing for reports under a hold status.
- For reports that ADOT has placed a hold request on, you will receive an email with a link to the View Submitted Reports Screen. The hold is placed on the report prior to generating your Confirmation Number and Receipt. The report status will be "Hold ADOT Request."
- All users will receive this email communicating the status.
 - If ADOT's Fuel Tax Reporting Unit approves the report, you will receive a Confirmation email with a link to the View Submitted Reports Screen to obtain your Confirmation Number and Receipt.
 - If ADOT's Fuel Tax Reporting Unit disapproves the report, the Fuel Tax Reporting Unit will contact you by telephone with further instructions. You will also receive an email indicating the report has been marked rejected

Appendix N

Supplier Reporting Instructions

Summary of Changes E120.08.04

Effective November 1, 2012

3.8 Required Software for Electronic Fuel Tax Report Submission

The Fuel Tax Suite and associated components have been designed to be compliant with HTML 4.01 Transitional standards. Any browser that supports HTML 4.01 Transitional standards will be supported by the Fuel Tax Suite. Extensive testing has occurred with Internet Explorer 8.0. Testing on Firefox/Chrome has been conducted; however, we recommend using Microsoft Internet Explorer as it has been extensively tested to ensure the most complete functionality with the ADOT Fuel Tax Suite.

5.1.3. Disbursement Schedule Field-by-Field Instructions

When preparing monthly fuel tax reports, Suppliers and Restricted Distributors should make every effort to directly contact the purchaser / seller to obtain their FEIN.

If it is not possible to obtain a particular FEIN, Fuel Tax Licensees can contact the Fuel Tax Reporting Unit (FTRU) to request FEIN look-up. FTRU will disclose the FEIN to a fuel tax payer who has transactions with another Arizona licensed Supplier or Restricted Distributor. FTRU can be reached by phone at 602-712-8473.

Appendix H Fuel Tax Suite Error Message Guide

Online error messages have been numbered to assist with referencing the Error Message Guide.

Error Message E-011 has been changed to E-061.

E-061: On the {Receipts/Disbursement} Schedule, required data ({1}) is missing from Row {2}.

Error Messages E-042 and E-043 have been consolidated into E-062.

E-062: On the {Receipts/Disbursement} Schedule, the detail reported in Row {1}, with Document Number {2}, contains a value in Column {3} that exceeds maximum length. Refer to Appendix A of the Information Manual.

Error Message E-052 has been added as an optional edit until the March 2013 reporting period.

E-052: On the Disbursements Schedule, Row {0}, Schedule Code 6J, if the fuel type is MVF, the County Code can only be '98' for a supplier and '96' for an unlicensed company.

Error Message E-055 has been added as an optional edit until the March 2013 reporting period.

E-055: On the {0} Schedule, Row {1}, the Transportation Mode must be J (Truck), R (Rail), PL (Pipeline), BA (Book Adjustment), or ST (Stationary Transfer).

Error Messages E-045, E-049, and E-050 have been modified to provide clearer instruction on the Purchaser FEIN. The replacement edits are E-051, E-053, and E-054.

E-051: On the Disbursements Schedule, the County Code is invalid for the Purchaser FEIN reported in Row {0}. The purchaser is not an active licensed supplier / restricted distributor.

E-053: On the Disbursements Schedule, the Purchaser FEIN in Row {0} is a licensed supplier. The County Code must be '98' or '99' unless the Purchaser FEIN is your own account FEIN and then the County Code can be '99' or a FIPS County Code.

E-054: On the Disbursements Schedule, the Purchaser FEIN in Row {0} is a licensed restricted distributor. The County Code must be '97' or '99' unless the Purchaser FEIN is your own account FEIN and then the County Code can be '99' or a FIPS County Code.

Appendix O
Supplier Reporting Instructions
Summary of Changes E120.09
Effective April 1, 2013

1. **With the E120.09 release, the Suite will now accept Excel file suffixes .XLS, .XLSM and .XLSX.** Sections 3.5 and 5.7 were updated to include Macro Enabled Excel file extensions. The report template must be calculated using either the XLS or XLSM format.
 - *NOTE: once the report has been calculated, it can be saved and submitted with the “XLSX” (non-macro enabled spreadsheet) but it will then lose the ability to be re- calculated.*
2. **Schedule 13 references changed to Schedule 13K.** Diesel Differential Schedule.
3. **Temporary Hold for these error conditions have been removed:**
 - **E052** On the Disbursements Schedule, Row {0}, Schedule Code 6J, if the fuel type is MVF, the County Code can only be '98' for a supplier and '96' for an unlicensed company.
 - **E055** On the {0} Schedule, Row {1}, the Transportation Mode must be J (Truck), R (Rail), PL (Pipeline), BA (Book Adjustment), or ST (Stationary Transfer).

Effective with template version 120.09, any report containing these error conditions will be considered invalid.

Appendix P
Supplier Reporting
Instructions Summary of
Changes E120.09 Effective
April 1, 2013

5.1.2. Receipts Schedule Field-By-Field Instructions: Updated #4 Point of Origin and #5 Point of Destination. Added, “Aviation gas cannot have a TCN as point of origin.”

5.1.3. Disbursements Schedule Field-By-Field Instructions: Updated #4 Point of Origin and #5 Point of Destination. This includes new non-Mexico out-of-country exports code “FN” for when state code (e.g., AZ) or MX is not applicable. Added, “Aviation gas cannot have a TCN as point of origin.”

5.1.4. Diesel Differential Schedule 13K Field-By-Field Instructions: Revisions were made to increase clarity and reduce ambiguity.

5.1.5. FTR Details Field-by-Field Instructions: Created and added item #8 which clarifies the reason, method, and narrowly-applicable conditions under which the uncollectible tax credit field can be used.

5.6.4. Negative Values on Loads: Removed the phrase, “...all other corrections should be initiated through an amended report.”

5.6.7. Diesel Differential Refunds: Revised to provide more detail, and make clear that this section pertains to Suppliers who also have retail (non-cardlock) vendor locations under the same license number as their Supplier license.

5.6.8. Diesel Differential and Cardlock Facilities: Revised extensively to increase clarity and concision while reducing ambiguity.

5.6.13. Credit for Tax Paid Fuel Delivered Back Above the Rack: This section was expanded to provide much needed detail about the specific terms and conditions pertaining to the use of Schedule 4B.

5.6.15. Bulk Storage - Data Reporting Requirements: Added information pertaining to the IRS Terminal Control Number (TCN) listing, along with link to IRS web page providing the current TCN list.

5.6.23. City / County Validation: Removed the phrase, “...and then submit an amended report.” from the sentence beginning, “You will be required to correct these invalid combinations load by load...” In addition, the reference to “Manuel Lagunas” was replaced with “the ADOT fuel tax reporting unit.”

5.6.24. Aviation Fuel Reporting: Added the statement, at the end of the introductory paragraph, “Aviation fuel is not a valid fuel type for Schedules 2X and 6X.”

5.6.26. Racing Fuel Reporting: Changed citation of Motor Vehicle Fuel definition from ARS 28-101.33 to ARS 28-101.34, in conformance with current ARS version.

5.8. Zip File Usage: This section was re-numbered, having formerly been 5.7.10.

Appendix P
Supplier Reporting Instructions
Summary of Changes E120.09
Effective April 1, 2013

Appendix P (Cont'd)

5.9 Macro Security Settings to Address Unable-to-Calculate Issues: This section was re-numbered, having formerly been 5.7.11.

Appendix Q
Supplier Reporting Instructions
Summary of Changes E120.11
Effective January 1, 2020

With the E120.11 template release, FTR Details, Part 1. The fields below are ‘greyed out’ and no longer included in the file

- **Line 7a**, Uncollectible Tax Credit
- **Line 9** – Penalty – 5%
- **Line 10** – Interest