

STATE OF ARIZONA

ARIZONA DEPARTMENT OF TRANSPORTATION



FUEL TAX SUPPLIER INFORMATION MANUAL FOR

- **AVIATION FUEL**
- **MOTOR VEHICLE FUEL**
 - **USE FUEL**
- **DYED DIESEL FUEL**

(Electronic Form Supplier Return)

E-120

Version
E120.04

Arizona Fuel Tax Supplier Information Manual

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1. TAXPAYER ELECTRONIC MONTHLY REPORTING CONDITIONS

1.1 Actions Required for Participation in Electronic Fuel Tax Reporting

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

- must have a valid and up-to-date MVD account
- must complete an electronic reporting registration packet
- must register for testing and production on the secure gateways
- must adhere to the Supplier Information Manual
 - reporting instructions for schedules and field entry
 - report required fields
 - follow formats as defined for the data elements
- must complete the testing and certification
- must obtain MVD's authorization to file fuel tax reports electronically
- must follow the MVD approved methods for file submissions
- must provide electronic payments in conjunction with the electronic report submission

1.2. Electronic Reporting Registration Packet

A registration packet will be sent to each supplier for access to the ServiceArizona Fuel Tax Suite. The supplier must register using the following forms:

Electronic Fuel Tax Reporting Agreement - This agreement must be read, completed and signed by an authorized representative of the company acknowledging the responsibilities associated with using ServiceArizona. The authorized representative of the company can be one of the following: the sole proprietor, partner, members/managers or corporate officer.

Fuel Tax Report Profile - Designate on the Fuel Tax Report Profile the tax reporting and licensing contacts for your company. Multiple Fuel Tax Managers / Administrators are allowed by submitting more than one Fuel Tax Report Profile.

ServiceArizona Business Registration Request – This form must be completed and signed by an authorized representative of the company acknowledging the accuracy and completeness of the information provided. The authorized representative of the company can be one of the following: the sole proprietor, partner, member/manager or corporate officer. Designate your Business Contact Person on this form. This individual will be our first contact regarding your completed registration packet.

ServiceArizona Access Request and Agreement Form - This agreement must be read, completed, and signed by each individual who will request access. The Fuel Tax Administrator/Manager, as designated by the Fuel Tax Report Profile, must also sign this form. Make copies of the blank form for all employees who need to complete an application access request form. We require that at least two system administrators are registered at all times for your account.

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Mail the completed and signed, original forms to:

Motor Vehicle Division
SAZ Business Coordinator
P. O. Box 2100, Mail Drop 532M
Phoenix, Arizona 85001-2100

Your company will first be registered in the ServiceArizona Fuel Tax Suite TEST environment. After you complete the certification process and you are authorized to file your reports electronically, the ServiceArizona Assistance Desk will move your users to the PRODUCTION environment. Throughout the process, whether in the testing phase or after certification in Production, you may add additional users by completing the ServiceArizona Access Request and Agreement Form and faxing it to:

ServiceArizona Assistance Desk
Fax Number: 1-866-915-4683
Alternative Fax Number: 1-919-517-1636

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2. TAXPAYER MONTHLY REPORTING REQUIREMENTS

2.1. General Requirements

The Arizona Revised Statutes (A.R.S.) identify the Arizona laws and requirements for supplier 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 plus A.R.S. Title 49, Chapter 6, Section §49-1001 et seq., for Underground Storage Tank Tax.

It is illegal to operate as a supplier in the State of Arizona without a Supplier License.

If a supplier ceases operations in Arizona, the supplier must notify the Department in writing and return the supplier's license. See Volume 1, 2.7 – License Discontinuance or Cancellation.

2.2. Report Filing

Arizona licensed suppliers are required by the A.R.S. to file complete monthly fuel tax reports with ADOT on or before the 27th day of each month following the month of the supplier's fuel tax activity. If the 27th day is a Saturday, Sunday or a State of Arizona approved holiday, the report must be filed no later than the next business day.

All suppliers are required to file electronically an E120 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 even when there is no activity for the month. When a No Activity report will be uploaded, the user must also select the No Activity for this Month box on the ServiceArizona "Upload Fuel Tax Report Document" screen.

2.3. Report Template and Documentation Library

The E-120 report template and supporting documentation may be obtained from the Fuel Tax Unit directly. It has also been emailed to contacts within your company.

The current version of the report template will be available along with the current supporting documentation. Previous versions of the E-120 report template and associated supporting documentation to the version of the report may be obtained from the Fuel Tax Unit when needing to file an original or amended report for a previous period.

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. An amended report will not be filed / processed if the report submitted is for a period that falls within an audit period.

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 E120 report. Amendment numbers start at 1 and increment by 1 for each amendment submitted.

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2.5. Filing on Behalf of Supplier

If a supplier intends to use an outside service or individual who is not an employee of the company to create and/or file the monthly fuel tax report, that outside service or individual must be designated on the Fuel Tax Report Profile.

2.6. 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.

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3. ELECTRONIC FILING REQUIREMENTS FOR MONTHLY REPORTS

The Arizona MVD has developed a new reporting process that enables suppliers to submit their monthly fuel tax reports electronically using a MVD's secure gateway. This gateway is the point of entry for all users accessing ServiceArizona and MVD'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 MVD's secure gateway will be accomplished using "https" that provides for a secure encryption protocol to transmit the electronic monthly fuel tax reports to MVD.

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 MVD's 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 MVD 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 a help desk

If unplanned downtime occurs, the IT 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.

3.4. Filed or Rejected Electronic Monthly Fuel Tax Report

Once the monthly fuel tax report is uploaded to the Fuel Tax Suite, the supplier will be notified immediately if the report has been filed. If the report is filed, the supplier will receive a confirmation number. If the report is rejected, the supplier will be alerted by an immediate message. Refer to Appendix H. Report Trouble Shooting Guide for further instructions.

The monthly report will have additional edits performed after the filing to determine if there are other errors or problems. The supplier will be notified of these errors or problems by e-mail notification. MVD expects that the supplier will resolve these errors and file an amended report.

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3.5. Testing and Certification Requirement for Electronic Filing

Each supplier will be required to submit via the Fuel Tax Suite sample test reports that will be reviewed by the Fuel Tax Certification Team. The Certification Team will provide to each supplier instructions that will outline the testing and certification process. If the supplier's reports pass the test requirements, the supplier will be authorized to submit their monthly reports electronically. Refer to Appendix F. Report Acceptance and Certification.

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

3.6. File Naming Conventions

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

- 1234567_ESSO_2007_02_0 (original)
- 1234567_ESSO_2007_02_1 (amendment)
- *file suffix must be xls – for MS Excel spreadsheets*

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.

3.7. Report Version Requirements

When MVD 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 MVD.

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3.8. Required Software for Electronic Fuel Tax Report Submission

The MVD's secure gateway and Fuel Tax Suite provides internet access via standard browser software that supports HTML 4.01 Transitional standards (as detailed at <http://www.w3.org/TR/html4/> and <http://www.w3.org/TR/html401/sgml/loosedtd.html>).

Note: Each browser has software defects and non-supported aspects of the standards that may cause variation in the rendering of the pages. IBM and MVD will not be responsible for the display variations caused by these defects. JavaScript is required to view reports. Also note that the reporting functions use pop-ups.

The typical browsers supported are:

- Internet Explorer v6 and higher
- Netscape v8 and higher
- Firefox (Mozilla) v2 and higher
- Safari
- Chrome

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.

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4. ELECTRONIC FILING OPTIONS

An MS Excel monthly fuel tax report will be submitted electronically using secure communication to the Arizona MVD using the Fuel Tax Suite on MVD's 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 the MVD format.

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

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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 Unit to obtain the most current version of the report template.

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

5.1.1. Declaration Page Field-By-Field Instructions

MVD will use the general information provided on the Cover Sheet Declaration 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 MVD. 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. **MVD Account Number:** Enter your supplier account number as issued by MVD.
4. **Business Address:** Enter your established business address as licensed by MVD. 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 report does not contain any receipts or disbursement detail records.

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 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 Code Number (TCN) or Jurisdiction):** Enter the location from which the product was transported. If the point of origin is a terminal, use the uniform terminal codes obtained from the terminal operator or the IRS. A valid list of terminal codes may be obtained from the IRS at <http://www.irs.gov> and search for TCN. If the point of origin is not from a terminal, enter state code, or city and state code. When the point of origin is from a bulk facility, refer to section 5.6.14. Bulk Storage – Data Reporting Requirements.
5. **Point of Destination (TCN or Jurisdiction):** Enter the location to which the product was transported. If the point of destination is not a terminal, enter city and state e.g. city, state. If the acquisition is to suppliers (code 098) and restricted distributors (code 097), enter the state as a required minimum. If the point of destination is a terminal, use the uniform terminal codes obtained from the terminal operator or the IRS. A valid list of terminal codes may be obtained from the IRS at <http://www.irs.gov> and search for TCN. When the point of destination is into a bulk facility, refer to section 5.6.14. Bulk Storage –Data Reporting Requirements.
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 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 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.
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.
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.
14. **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.

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15. **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 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 (TCN or Jurisdiction):** Enter the location from which the product was transported. If the product is withdrawn from a terminal, use the uniform terminal codes obtained from the terminal operator or the IRS. A valid list of terminal codes may be obtained from the IRS at <http://www.irs.gov> and search for TCN. If the product is withdrawn other than from a terminal, enter state and city (if available) e.g. city, state or state. When the point of origin is from bulk storage, refer to section 5.6.14. Bulk Storage – Data Reporting Requirements.
5. **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. Sales to suppliers (code 98) and restricted distributors (code 97) require State to be entered as a minimum. The destination must identify the delivery address and NOT the billing address.

If the product destination is inside this state and into a terminal, use the uniform terminal codes obtained from the terminal operator or the IRS. A valid list of terminal codes may be obtained from the IRS at <http://www.irs.gov> and search for TCN.

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”.

When the point of destination is into a bulk facility, please refer to section 5.6.14. 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 FEIN.
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.

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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.
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.
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.

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. MVD 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 made to a final destination that holds a valid exemption certificate issued by ADEQ. The supplier must certify delivery to an exempt tank by retaining a copy of the valid exemption certificate.

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

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.

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A supplier-owned vendor branch must hold an active vendor-branch license with MVD to be eligible for the credit.

The supplier can provide their MVD 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.

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.

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UST Exemption Certificate Number

The selling supplier shall pass on the UST tax to another supplier and/or restricted distributor. The selling supplier shall not report a UST exemption certificate number and will not receive a credit for any fuel sold to another supplier and / 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.

The purchasing supplier and/or restricted distributor will reference the exemption certificate number if available in order to receive the UST tax exemption credit.

No licensed supplier or restricted distributor shall apply for a UST refund with the Arizona Department of Environmental Quality.

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

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

The supplier who also is the licensed vendor is the only party that can request a diesel differential refund. Therefore, no other supplier can request a refund credit of the diesel differential from that vendor branch location.

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.

Vendor Branch: Enter your vendor branch number when use fuel is delivered to your supplier-owned location where fuel will be sold to light class and/or exempt 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 (i.e. 100.8), the spreadsheet will disregard the partial gallons and display / use only the whole number (i.e. 100).

Gallons Claimed: Enter summary invoiced gallons sold to light class and exempt 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 (i.e. 100.8), the spreadsheet will disregard the partial gallons and display / use only the whole number (i.e. 100).

If the spreadsheet user uses the Excel Autofilter function, filter on Vendor Branch Number (selecting non-blanks) on the Disbursements Schedule. The results can be used to record your Gallons Delivered.

See section 5.6.7. for Schedule 13 requirements for card lock operations.

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.*

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- 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. 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 monthly report will be filed past due, click the Late Fees check box.
- 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).

5.2. Confirmations

5.2.1. Part 1: Arizona Supplier 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: Arizona Supplier 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: Arizona Supplier 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.

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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.

5.2.7. Report 120

Confirm that the information presented in Schedule 120 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.

5.2.8. Report 130

Confirm that the information presented in Schedule 130 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.

5.2.9. 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 as well as 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.

1. **Total AZ Fuel Excise Tax Remitted:** Enter the intended remittance or payment amount for Arizona fuel excise taxes.
2. **Total UST Taxes Remitted:** Enter the intended remittance or payment amount for UST taxes.

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3. **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.
4. **Print Name:** Print the name of the licensee or authorized agent responsible for filing the supplier's monthly fuel tax report.
5. **Title:** Enter the title of the licensee or authorized agent.
6. **Date:** Enter the date the report was approved for submission to MVD.
7. **Phone #:** Provide the telephone number of the business contact person to initiate questions regarding the submitted monthly report.
8. **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 MVD, 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 MVD.
- **WARNING:** If you do not receive a confirmation number, your report has NOT been filed with MVD. Refer to Appendix H. Report Trouble Shooting 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 K 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).

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 as long as the number of loads is equal to or less than 10 loads for the following schedules: 2X, 3X, 5, 5Q, 5W. All taxable late loads will be assessed penalty and interest by MVD. 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.

It is in the supplier's best interest to associate the loads to the correct month by creating an amended report instead of recording the loads in the current month.

Refer to Appendix K. 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.

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5.6.4. Negative Values on Loads

MVD will accept negative values in the following scenarios; all other corrections should be initiated through an amended report.

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.

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, who is the licensed vendor under the same FEIN, is the only party that can request a diesel differential refund. In order to receive the diesel differential credit, the supplier must report the delivered loads on their Disbursements Schedule.

5.6.8. Diesel Differential and Cardlock Facilities

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

Retail Vendor Location Assumptions:

- Purchases at retail vendor locations are made at the appropriate tax rate based on the posted pump price
- If there is only a \$0.26 pump, a light class vehicle owner can obtain a diesel differential refund by completing the refund log
- Retail (price-based) network cards cannot cause any adjustment to the tax rate; the card issuer will be charged via their monthly network report based on the purchased amount (which is the posted pump price) without opportunity for adjustments; examples include Pacific Pride, Wright Express (WEX), and Voyager
- Purchases from retail vendor locations create no diesel differential adjustments

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Card Lock Facility Assumptions:

Diesel purchases via card lock (cost-based) network cards are always billed or switched at \$0.26; examples include Pacific Pride and CFN.

When a vendor's cardholders use their own card lock site, the card issuer bills their own cardholders/customers at the reduced rate for light class vehicles. In this case, the card issuer controls the card and the customer and can also verify that the transaction is associated with a light class vehicle.

- The supplier that is a card issuer can claim the refunds on their Fuel Tax Report referencing their own vendor branch number on the Disbursements Schedule and the Diesel Differential Schedule 13.

When a vendor's cardholders use a different vendor's card lock site on a 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 bill the cardholder at the reduced rate and claim the refund.

- The supplier that is a card issuer can claim the refunds on their Fuel Tax Report referencing the MVD-issued vendor branch number of the different vendor on their Fuel Tax Report on the Disbursements Schedule and the Diesel Differential Schedule 13.

As an example, the card issuer will be Supplier 1. The different vendor card lock site will be owned by Supplier 2.

Instructions for Supplier 2:

1. **CONTINUE TO RECORD:** Supplier 2 should report the disbursement of the fuel on the Disbursements Schedule using Schedule Code 5/5Q and the appropriate county code for their vendor location.
2. **AND ADDITIONALLY RECORD THE FOREIGN SALES:** Supplier 2 should report their total monthly sales per vendor location to Supplier 1 on their Disbursements Schedule using Schedule Code 5Q and a Non-Retail Sales Code of "98". Supplier 2 should reference their MVD-issued vendor branch number. Use a mode of "ST" for stationary transfer.

Instructions for Supplier 1:

1. **ADDITIONALLY RECORD THE FOREIGN PURCHASE:** Supplier 1 will report their monthly purchases by retail location from Supplier 2 on their Receipts Schedule using a Schedule Code 1.

Supplier 1 will report their sales as a monthly total based on their monthly network sales. Supplier 1 will include in the document number field the network code and the reporting period, e.g. PP082008 or CFN082008.

2. **ADDITIONALLY RECORD:** Supplier 1 will report their sales to customers by light class and use class referencing Supplier 2's MVD-issued vendor branch number on their Disbursements Schedule using Schedule Code 5Q and a Non-Retail Sales Code of "98". The MVD-issued vendor branch number should be used on the Diesel Differential Schedule 13 also.

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

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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. Dyed Diesel Reporting

All dyed diesel fuel transactions must be reported. The UST tax is due on 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.

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

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

MVD 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.

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

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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.

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".

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.

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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. MVD 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.
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 will be converting from submitting reports manually (in paper form) to submitting reports electronically, refer to Appendix L. Paper to Electronic Report Conversion Reporting Requirements.

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. Uncollectible Tax Credit (Bad Debt)

Suppliers cannot take an uncollectible tax credit on the monthly electronic report. Suppliers shall follow the guidelines set forth in A.R.S. §28-5639. Suppliers shall submit to the Division notice of the failure to

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collect the eligible purchasing supplier's taxes due. Appropriate supporting documentation shall be attached that identifies the eligible purchasing supplier, identifies the tax liability that remains unpaid, and substantiates the original invoice and subsequent lack of payment.

5.6.23. 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 MVD for the fuel tax refund and submit a refund to DEQ for the underground storage tank tax refund.

5.7. Report Helpful Hints

5.7.1. Excel Versions

Excel versions 2002, 2003, 2007 (in the xls format) are supported.

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, MVD 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 13 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.

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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.

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

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5.7.7. Product and Schedule Code Validation

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.

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>
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	When there are no receipt or disbursement detail records for the reporting month, set this field to “X”.		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
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 will be “clicked” when late fees are applicable for the report that will be submitted		Check Box	

Appendix A
Report Field Matrix for Supplier Report E-120

Report Field Name	Description	E-120 Worksheet	Field Type	Data type – length
Account 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
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	Enter	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	Enter	Currency
Interest	Suppliers will enter the monthly report interest amount into this field.	Part 1 – Line 10	Enter	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

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 Claimed per Schedule 13 is displayed (H26)	Part 2 – Line 16	Display	Numeric (9)
	Diesel Differential rate (D26)	Part 2 – 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)
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	Enter	Currency
Interest	Suppliers will enter the monthly report interest amount into this field.	Part 4 – Line 26	Enter	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)

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>
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)
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)

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>
Account 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	
Carrier Name (1)	Carrier Name		Enter	Char (35)
Carrier FEIN (2)	Carrier Federal Identification Number		Enter	Numeric (9)
Transportation Mode (3)	Mode of Transportation – Uniformity codes		Enter	Char (2)
Origin TCN or Jurisdiction (4)	Point of Origin – Terminal Control Number of City/State		Enter	Char (53)
Destination TCN or Jurisdiction (5)	Point of Destination - Terminal Control Number of City/State		Enter	Char (53)
Acquired from (6)	Seller Information - Name		Enter	Char (35)
Seller's FEIN (7)	Seller Information - FEIN		Enter	Numeric (9)
Document Date (8)	Bill of Lading Date - Date		Enter	MM/DD/YYYY
Document Number (9)	Bill of Lading or invoice number		Enter	Char (30)
Invoiced Gallons (10)	Bill of Lading Billed gallons		Enter	Numeric (9)
Gross Gallons (11)	Bill of Lading Gross gallons		Enter	Numeric (9)
Net Gallons (12)	Bill of Lading Gross - gallons		Enter	Numeric (9)
Schedule Code (13)	Associated schedule code for the detail information provided – AZ Uniformity schedules		Enter	Char (2)
Product Code (14)	FTA Uniformity product code		Enter	Char (3)
Receiving Product Code (15)	FTA Uniformity product code for the resultant product as a result of blending activities		Enter	Char (3)
Account 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.	Receipts Summary	Display	Char (2)

Appendix A
Report Field Matrix for Supplier Report E-120

Report Field Name	Description	E-120 Worksheet	Field Type	Data type – length
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 (3)	Detail fuel information is summarized for the total net gallons by schedule code and product type		Display	Numeric (9)
Account 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	
Carrier Name (1)	Carrier Name		Enter	Char (35)
Carrier FEIN (2)	Carrier Federal Identification Number		Enter	Numeric (9)
Transportation Mode (3)	Mode of Transportation – Uniformity codes		Enter	Char (2)
Origin TCN or Jurisdiction (4)	Point of Origin – Terminal Control Number of City/State		Enter	Char (53)
Destination TCN or Jurisdiction (5)	Point of Destination - Terminal Control Number of City/State		Enter	Char (53)
Acquired from (6)	Seller Information - Name		Enter	Char (35)
Seller's FEIN (7)	Seller Information - FEIN		Enter	Numeric (9)
Document Date (8)	Bill of Lading Date - Date		Enter	MM/DD/YYYY
Document Number (9)	Bill of Lading or invoice number		Enter	Char (15)
Invoiced Gallons (10)	Bill of Lading Billed gallons		Enter	Numeric (9)
Gross Gallons (11)	Bill of Lading Gross gallons		Enter	Numeric (9)
Net Gallons (12)	Bill of Lading Gross - gallons		Enter	Numeric (9)

Appendix A
Report Field Matrix for Supplier Report E-120

Report Field Name	Description	E-120 Worksheet	Field Type	Data type – length
Schedule Code (13)	Associated schedule code for the detail information provided – AZ Uniformity schedules		Enter	Char (2)
Product Code (14)	FTA Uniformity product code		Enter	Char (3)
Receiving Product Code (15)	FTA Uniformity product code for the resultant product as a result of blending activities		Enter	Char (3)
County Code (16)	Federal Information Processing Standards (FIPS) county code designation		Enter	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”		Enter	Char (10)
Vendor Branch Number (18)	Supplier branch number – may be MVD generated branch number or unique supplier vendor location identifier on file with MVD		Enter	Char (20)
Account 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 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)

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>
Net Gallons (3)	Detail fuel information is summarized for the total net gallons by schedule code and product type		Display	Numeric (9)
Account 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 MVD generated branch number or unique supplier vendor location identifier on file with MVD		Enter	Char (20)
Gallons Delivered (2)	Total gallons of use fuel delivered to the vendor branch location		Enter	Numeric (9)
Gallons Claimed (3)	Total gallons of use fuel claimed for sale to “light class” vehicles at the vendor branch location		Enter	Numeric (9)

Appendix B Schedule Codes

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 13 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>Refund Schedule</i>	Schedule Code
Diesel Differential Refund Request	13

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	Code
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
Blending Components	122
Additive Miscellaneous	090
Benzene	248
Butane, including butane-propane mix	055
Butylene	198
ETBE	249
Ethane	052
Ethylene	196
Isobutane	058
MTBE	093
Methane	265
Naphthas	126
Pentanes, including isopentanes	059
Propylene	075
Raffinates	223
TAME	121
Toluene	199
Waste Oil	091
Xylene	076
Biodiesel – Undyed	170
Biodiesel - Undyed (100%)	B00
(Percentage of biodiesel-undyed)	B01- B99
Soy Oil	285
Organic Oil	960
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

Appendix C Product Codes

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 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	Product Code	Product Name
Gallons Received Tax Paid	1		
		E00 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M00 – 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		
		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
Above the rack blending	2B		
		123	Alcohol
		B00 to B99	Biodiesel
		285	Soy Oil
		960	Organic Oil
		E95 to E00	Ethanol
		M00	Methanol – 100%
		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
		281	Mineral Oil

APPENDIX D
Product Codes to Schedules List

Receipts Schedule	Schedule Code	Product Code	Product Name
		126	Napthas
		059	Pentanes, including isopentanes
		075	Propylene
		223	Raffinates
		121	TAME
		199	Toluene
		100	Transmix
		091	Waste Oil
		076	Xylene
Fuel received from suppliers on two-party exchange agreements tax unpaid	2X		
		E00 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M00 – M99	Methanol
		125	Aviation Gasoline
		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
		065	Gasoline
Imports below the terminal rack tax unpaid	3X		
		E00 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M00 – 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

APPENDIX D
Product Codes to Schedules List

Disbursements Schedule	Schedule Code	Product Code	Product Name
Tax paid fuel delivered back into terminal storage above the rack	4B		
		E00 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M00 – 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
		065	Gasoline
Fuel removed from a terminal rack tax unpaid	5		
		E00 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M00 – 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
Gallons of Dyed Diesel Used in a Taxable Manner	5F		
		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		
		E00 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M00 – M99	Methanol
		125	Aviation Gasoline

APPENDIX D
Product Codes to Schedules List

Disbursements Schedule	Schedule Code	Product Code	Product Name
		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		
		123	Alcohol
		E95 to E00	Ethanol
		M00	Methanol – 100%
		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
		126	Napthas
		059	Pentanes, including isopentanes
		075	Propylene
		223	Raffinates
		121	TAME
		199	Toluene
		091	Waste Oil
		100	Transmix
		076	Xylene
Gallons disbursed above the rack	6J		
		E00 – E99	Ethanol
		124	Gasohol/Ethanol Blend

APPENDIX D
Product Codes to Schedules List

Disbursements Schedule	Schedule Code	Product Code	Product Name
		M00 – 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 disbursed to suppliers on two-party exchange agreements tax unpaid	6X		
		E00 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M00 – M99	Methanol
		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
		065	Gasoline
		125	Aviation Gasoline
Tax paid fuel exported to other jurisdictions	7B		
		E00 – E99	Ethanol
		124	Gasohol/Ethanol Blend
		M00 – 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		
		E00 – E99	Ethanol

APPENDIX D
Product Codes to Schedules List

Disbursements Schedule	Schedule Code	Product Code	Product Name
		124	Gasohol/Ethanol Blend
		M00 – 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
Diesel Differential Refund Request	13		
		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

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

Certification testing is a mandatory prerequisite to electronic filing. In order to ensure the quality of the electronic information obtained, MVD will subject the information received to a set of tests. A supplier must successfully test for each type of electronic fuel tax schedule that will be filed.

Becoming an active electronic filer with MVD begins with the application and registration process and ends with a move from certification testing status to production status.

The supplier will receive by email a Fuel Tax Reporting Registration Packet. The supplier will complete and submit by U.S. Postal mail the required registration forms:

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

Upon review and approval of the Fuel Tax Reporting Registration Packet, the users will be registered on the ServiceArizona Fuel Tax Suite in the Test Environment. The ServiceArizona assistance desk will send a confirmation e-mail when the supplier is registered on the secure gateway to the MVD Test Team. The MVD test team will contact the supplier via e-mail to initiate the certification activities. The supplier will be sent via email the current version of the following items:

- Electronic Supplier Monthly Fuel Tax report (E-120)
- Arizona Supplier Fuel Tax Information Manual

The certification testing process consists of submitting three test reports. Each report must be successfully completed in sequence. Each supplier must submit the required tests for fuel tax reports including all schedules and fuel types for which it intends to submit. In order to ensure the quality of the electronic information transmitted, MVD will subject each electronically filed fuel tax report to a set of tests and will notify the supplier of the results.

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 MVD-provided Reporting Instructions and Appendices.
- To verify that the electronic filer can submit a valid electronic fuel tax report – original and amended.

Appendix F

Report Acceptance and Certification

The certification process for the Supplier Fuel Tax Report (E-120) will involve the migration of previously filed fuel tax reports (old 120) to the new format (E-120). Table F-1 provides a matrix to assist with conversion of old schedules to the new Arizona schedules. The supplier will choose a previous reporting month close to the current time frame for testing. Section 5 of this document contains instructions on completing the E-120 Supplier Fuel Tax Report.

The supplier will successfully complete each test report before moving on to the next test report. Files will be resubmitted until MVD is satisfied with each test report. The supplier and the test team will work together to ensure this certification activity is performed within the agreed upon timeframe. Problems or issues found will be documented and sent to the supplier for correction.

The certification tests are:

Test 1: Transmission and Report 1 Validation

- Submit a previously filed monthly report via the Fuel Tax Suite
- Ensure a Confirmation page is displayed to the supplier
- MVD is able to open file and view report
- Old Schedules 120, 130 and 7 match what was filed by the supplier on their paper report
 - If the report totals do not match – the supplier will review the data for errors and contact the test team if unable to resolve the differences between the old 120 report and the new E-120 report
- MVD will identify and communicate to the supplier problems and errors found during the review

Test 2: Transmit Amendment to Report 1

- Supplier will correct problems/errors to the E120 report identified from the MVD review
- Supplier will submit the amendment reporting via the Fuel Tax Suite
- If there were no errors identified from Test 1 – the supplier will make a change to Authorization Block on the cover page and submit the report as amendment 1
- The supplier will continue to send amendments for Report 1 until the problems/errors are corrected

Test 3: Transmission and Report 2 Validation

- Submit a second Monthly Fuel Tax report with no errors

Appendix F

Report Acceptance and Certification

Business Activity Scenarios

When a supplier tests its business software, it should provide MVD with a wide range of transactions that are used in the schedules being tested. The supplier will be required to include test records for all schedules they intend to use (current and future) to ensure the details are included and fees calculated correctly – these details should attempt to include all valid conditions for your company:

- All product types used by the supplier
- Importing or exporting above and below the terminal rack
- Taxable terminal rack receipts/disbursements
- Blending below the rack
- Underground Storage Tank exemption numbers
- Vendor branch numbers – used in conjunction with Diesel Differential reporting
- Two-party exchanges
- UST dyed diesel reporting
- Taxable dyed diesel
- FIPS County Code reporting
- FEIN reporting
- Origination and Destination reporting – includes TCN, Bulk Storage, Retail deliveries by city

The supplier will notify the test team if they plan to send a new E-120 report with additional test detail records that will not match to a previously submitted old 120 report. This situation may be necessary when the supplier intends to report a future schedule in the E-120 report, but data does not exist on their old 120 reports.

The test team will notify the supplier when they are certified for production Fuel Tax reporting. The supplier will receive an e-mail for each identified user from the MV's secure gateway when they are registered for production Fuel Tax reporting.

Appendix F Report Acceptance and Certification

The supplier will want to utilize the following matrix to assist with the conversion of the old schedules to the new Arizona schedules.

CURRENT REPORT				PROPOSED 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	2

Appendix F Report Acceptance and Certification

CURRENT REPORT				PROPOSED REPORT		
					manner	
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	→	13	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 H Report Trouble Shooting Guide

<i>Error Message</i>	<i>Resolution</i>
You may not submit Fuel Tax Report documents for future months.	<ol style="list-style-type: none"> 1. A E120 Fuel Tax Report cannot be submitted for a future reporting period 2. Change the reporting period on the screen to match the report to be filed – to either current required reporting month/year or a prior reporting month/year 3. Submit the report
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
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 E120 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
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 E120 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
The submitted document could not be processed as a Tax Report. Please ensure you are submitting a valid Excel E120 Report.	<ol style="list-style-type: none"> 1. Confirm that the report submitted is in the correct file format of “xls”. 2. If the wrong report (file) was submitted – submit the correct E120 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
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 E120 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

Appendix H Report Trouble Shooting Guide

<i>Error Message</i>	<i>Resolution</i>
The Amendment Number in the submitted Fuel Tax Report is out of sequence	<ol style="list-style-type: none"> 1. The amendment number identified in the E120 Fuel Tax Report is not valid – refer to the Report Submission screen for the next valid amendment number to be submitted
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 E120 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 E120 Fuel Tax Report and correct if necessary or b) correct the ServiceArizona screen entered report period
The version of the E120 Report you are attempting to submit is invalid for the entered Reporting Month and Year.	<ol style="list-style-type: none"> 1. The E120 Fuel Tax Report version is incorrect for the report period – confirm the version that should be submitted for this reporting period 2. If you need the correct version, email the Fuel Tax Reporting Unit at MVDE120@azdot.gov; indicating the related reporting month and year that you need 3. Resubmit using the correct E120 report version
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 E120 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
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 to submit their monthly Fuel Tax Report. Contact the Fuel Tax Reporting Unit at 602-712-8473.
The Fuel Excise Tax Due, Fuel Excise Taxes Remitted, UST Tax Due and UST Taxes Remitted fields must be left empty for any month with "No Activity"	<ol style="list-style-type: none"> 1. On the Cover Sheet of the Fuel Tax Report, the No Activity entry field is checked 'X' 2. When the No Activity entry field is checked, the E120 Fuel Tax Report must not contain any detail data 3. If the E120 Fuel Tax Report has data for the month, erase the 'X' in the No Activity entry field and upload the corrected E120 Fuel Tax Report 4. If there is 'No Activity' to be reported, erase any data found on the Receipts Schedule, Disbursements Schedule and Diesel Differential Sch 13 tabs; on the FTR Detail Tab select 'Calculate Totals'; the report status will show 'Fees Run'; upload the corrected E120 Fuel Tax Report

Appendix H Report Trouble Shooting Guide

Error Message	Resolution
<p>START HERE: The Fuel Tax Report was not marked as an Original or an Amendment.</p>	<ol style="list-style-type: none"> 1. The E120 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 E120 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 E120 Fuel Tax Report
<p>The FEIN field on the Cover Page of the submitted Fuel Tax Report was invalid. It should contain 9 numeric characters.</p>	<ol style="list-style-type: none"> 1. Enter the correct FEIN on the E120 Fuel Tax Report Cover Sheet 2. Upload the corrected E120 Fuel Tax Report
<p>The FEIN field on the Cover Page of the submitted Fuel Tax Report was empty. It should contain 9 numeric characters.</p>	<ol style="list-style-type: none"> 1. Enter the correct FEIN number on the E120 Fuel Tax Report Cover Sheet 2. Upload the corrected E120 Fuel Tax Report
<p>You cannot submit a Fuel Tax Report that has calculation errors.</p>	<ol style="list-style-type: none"> 1. The E120 Fuel Tax Report, FTR Detail tab, displays 'Errors' in the Report Status field 2. There are two possible solutions: 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 3. Upload the corrected E120 Fuel Tax Report
<p>You must execute the spreadsheet report (E120) calculations before you submit the Fuel Tax Report.</p>	<ol style="list-style-type: none"> 1. On the FTR Detail Tab, the Report Status field is blank; select 'Calculate Totals' 2. If there are no errors in the E120 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 E120 Fuel Tax Report
<p>You have submitted a report during an audit period. Please call Revenue Audit at 602-712-8300 for further instructions.</p>	<ol style="list-style-type: none"> 1. If you made arrangements with the Revenue Audit Group before submitting the report, there is nothing further you will need to do 2. If you did not made arrangements with the Revenue Audit Group before submitting this report, call the Revenue Audit Group at 602-712-8300 for instructions
<p>You have submitted a report after an audit has been finalized for this reporting period. Please call Revenue Audit at 602-712-8300 for further instructions.</p>	<p>No additional reporting can occur for this month and year; call the Revenue Audit Group at 602-712-8300 for instruction</p>

Appendix H

Report Trouble Shooting 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 *Volume 2, Reporting Instructions, 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 *Volume 2, Reporting Instructions, 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 *Volume 2, Reporting Instructions, Appendices*. This section provides a wealth of information regarding data requirements.
- 6) Based on instructions in steps 3 through 5, MVD requires the supplier 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.

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 MVD Fuel Tax Unit at 602-712-8473.
E-005	A serious error was discovered in the report submitted. (InvalidFile) Contact the MVD 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}).
E-008	On the {0} Schedule, the detail reported in Row {1}, with Document Number {2}, contains an invalid Schedule Code ({3}).

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Report Trouble Shooting Guide

Error #	Error Description
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	On the {0} Schedule, the detail reported in Row {1}, with Document Number {2}, contains data that is too large.
E-012	On the Diesel Differential Schedule, the detail reported for Vendor Branch {0} contains data that is too large.
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}).
E-014	The submitted E120 Excise Tax "Total Excise Taxes Due" amount on the FTR Details tab (Column I, Row 13) does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}
E-015	The Collection Allowance entered on the FTR Details tab (Column I, Row 14) exceeds the maximum allowed. Submitted: {0,number,currency}, Maximum Allowed: {1,number,currency}.
E-016	The submitted E120 Excise Tax "FTE Late Fee" on the FTR Detail tab (Column I, Row 15) does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-017	The submitted E120 Excise Tax "Total Due" amount on the FTR Details tab (Column I, Row 18) does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-018	The submitted E120 Excise Tax Refunds amount on the FTR Details Tab (Column I, Row 26) does not equal the calculated amount. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-019	The submitted E120 "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 E120 "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-021	The submitted E120 "UST Late Fee" on the FTR Details tab (Column I, Row 38) does not equal the calculated late fee. Submitted: {0,number,currency}, Calculated: {1,number,currency}.
E-022	The submitted E120 "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}.

Appendix H Report Trouble Shooting Guide

Error #	Error Description
E-023	The submitted E120 "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}.
E-024	The submitted E120 Schedule Code 13 Gallons Delivered on the Disbursement Summary tab (Column D, Row 39) do not equal the calculated gallons. Using the Disbursement Schedule load detail Submitted: {0}, Calculated: {1}.
E-025	The submitted E120 Schedule Code 13 Gallons Claimed on the Disbursement Summary tab (Column D, Row 38) 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 (Column D, Row 40) do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-027	The submitted E120 Schedule Code 5 UST Sales County 96 Invoiced Gallons on the Disbursement Summary Tab (Column D, Row 41) do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-028	The submitted E120 Schedule Code 5 UST Export Sales Invoiced Gallons on the Disbursement Summary tab (column D, Row 42) do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-029	The submitted E120 Schedule Code 5Q UST Sales County 97/98 Invoiced Gallons on the Disbursement Summary tab (Column D, Row 43) do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-030	The submitted E120 Schedule Code 5Q UST Sales County 96 Invoiced Gallons on the Disbursement Summary Tab (Column D, Row 44) do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-031	The submitted E120 Schedule Code 5Q UST Export Sales Invoiced Gallons on the Disbursement Summary tab (Column D, Row 45) do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-032	The submitted E120 UST Exempt Sales Invoiced Gallons on the Disbursement Summary tab (Column D, Row 46) do not equal the calculated gallons. Submitted: {0}, Calculated: {1}.
E-033	The submitted E120 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 E120 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}.

Appendix H Report Trouble Shooting Guide

Error #	Error Description
E-036	The submitted E120 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 E120 UST Net Taxable Gallons for the {2} Product Type on the FTR Details tab do not equal the calculated gallons. Submitted: {0}, Calculated: {1}
E-038	The submitted E120 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 E120 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 E120 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	On the Receipts Schedule, required data is missing from Row {0}.
E-043	On the Disbursements Schedule, required data is missing from Row {0}.

Appendix I

Contact Information and Assistance

The following are the contact phone numbers for problems or issues related to the areas or topics identified.

Fuel Tax Testing and Certification -

During the testing and certification stages please contact Manuel or Bronco for all questions related to report issues, system access and problems with initial testing.

Manuel Lagunas
602-712-7626
mlagunas@azdot.gov

Bronco Briggs
602 799-1210
briggs@us.ibm.com

The following are contact phone numbers for problems or issues related to Production Fuel Tax Reporting.

E-120 Report

Problems or questions with the fuel tax report should be directed to the MVD Fuel Tax unit.

MVD Fuel Tax Unit 602 712-8473

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

Appendix J 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.

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.

Appendix J Glossary of Terms

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:

- **(MVD)** – Any person who transports accountable product by means of truck, rail or pipeline.
- **(FTA)** – Any person who transports 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.
- **(MVD)** - means the end purchaser of use fuel for use on the highways in this state.

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

Delivery Date (FTA/MVD) – 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.

Appendix J

Glossary of Terms

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

Diesel Differential (MVD) - 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.

Diversion (MVD) – <future definition will be provided>

Diversion 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/MVD) - 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.

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.

Appendix J Glossary of Terms

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/MVD) – 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/MVD) - 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.

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.

Appendix J Glossary of Terms

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 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.

Appendix J Glossary of Terms

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.

(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.

Appendix J Glossary of Terms

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”)

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

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 K 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 120	Letter	Landscape	1
Old 130	Letter	Landscape	1
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.

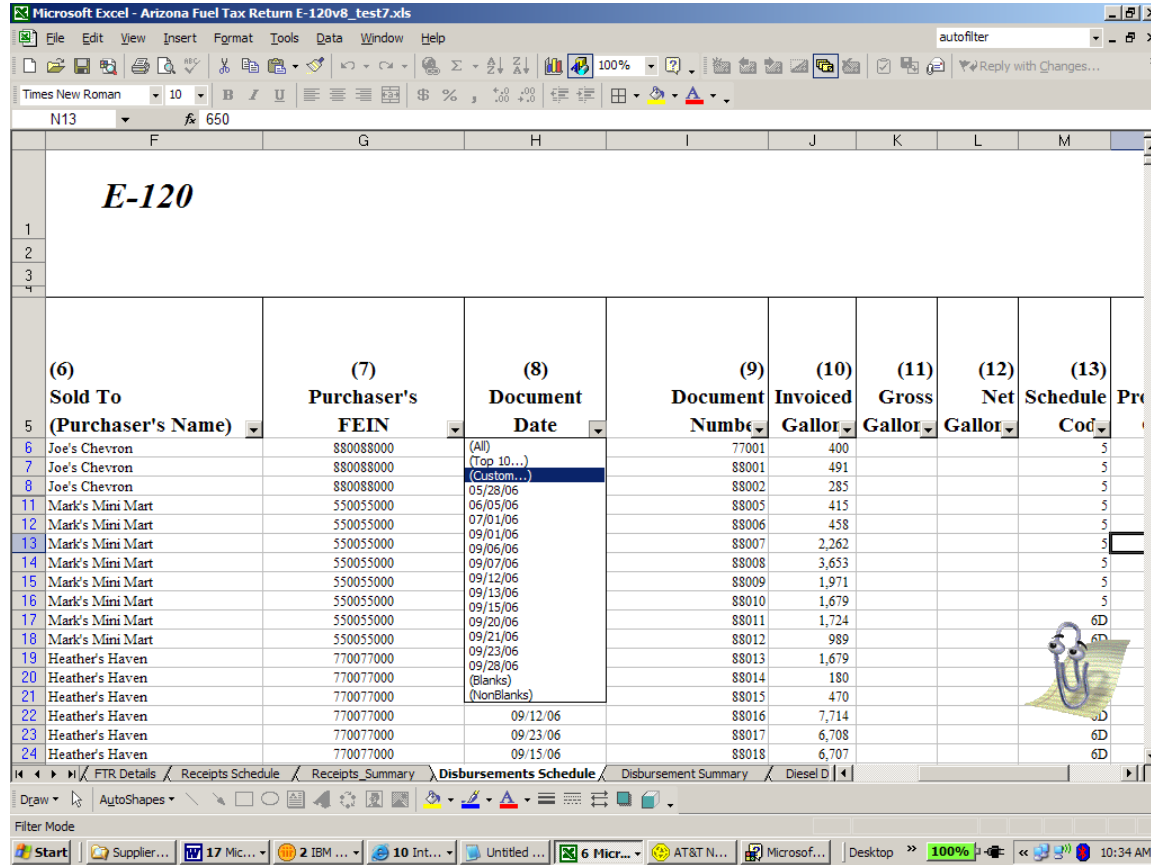
When printing the Receipts and Disbursements Schedule, it will be necessary to set the print area in order to print all the detail lines. Highlight the desired text for all detail lines and then choose File – Print Area – Set Print Area from the menu toolbar. You may use the print preview to ensure your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

Appendix K

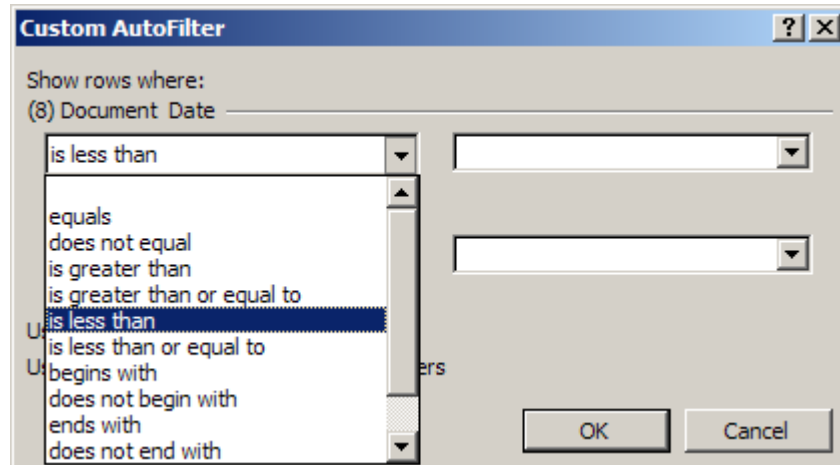
Report Printing and Autofilter Instructions

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.



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.



Appendix K 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).

Custom AutoFilter

Show rows where:
(8) Document Date

is less than

And Or

05/28/06
06/05/06
07/01/06
09/01/06
09/06/06
09/07/06

Use ? to represent any single character
Use * to represent any series of characters

OK Cancel

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

Custom AutoFilter

Show rows where:
(8) Document Date

is less than

09/01/06

And Or

Use ? to represent any single character
Use * to represent any series of characters

OK Cancel

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

Appendix K Report Printing and Autofilter Instructions

The screenshot shows a Microsoft Excel spreadsheet titled "Arizona Fuel Tax Return E-120v8_test7.xls". The main content is an "E-120" report. The report has a header row with columns numbered 6 through 13. The data rows show three entries for "Mark's Mini Mart" and "Heather's Haven".

	(6) Sold To (Purchaser's Name)	(7) Purchaser's FEIN	(8) Document Date	(9) Document Number	(10) Invoiced Gallor	(11) Gross Gallor	(12) Net Gallor	(13) Schedule Code
12	Mark's Mini Mart	550055000	07/01/06	88006	458			5
18	Mark's Mini Mart	550055000	05/28/06	88012	989			6D
21	Heather's Haven	770077000	06/05/06	88015	470			6D
11443								
11444								
11445								
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Appendix L

Paper to Electronic Report Conversion Reporting Requirements

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

This Appendix focuses on the suppliers' conversion from submitting reports manually (in paper form) to submitting reports electronically.

Two-Party Exchange

If you receive fuel from a two-party exchange, the transaction is taxable at the point of receipt.

The old Schedule 5B calculated tax due when the fuel was reported as disbursed. The old Schedule 4 showed the acquisition as a positive. This was incorrect because when they received fuel from a two-party exchange it should have been taxable at the point of acquisition not disbursement.

The new Schedule 2X will show the two-party exchange as a tax due acquisition. Please note that the disbursement of gallons from a two-party exchange should now be shown as TAX PAID (5Q) details.

For two-party exchange transactions, use your company name and FEIN in the carrier name and FEIN fields.

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

Action Required: Any two-party exchange fuel receipt that is not reported on the last paper report should be reported on the new Schedule 5 as tax due.

UST Dyed Diesel Reporting

UST dyed diesel is now taxable upon import by truck or rail (3X) or upon breaking bulk at the terminal rack (5).

If the old reporting method for paying the UST tax was at the time of disbursement from inventory, the supplier will be required to evaluate and report/pay tax on any dyed diesel gallons remaining in inventory.

Action Required: On the last paper UST report filed with MVD, suppliers must prepare a separate Schedule 2 for all dyed diesel in inventory and not reported/tax paid. A payment should accompany this report in order to become current for the unpaid dyed diesel inventory.

Bulk Storage Reporting – Tax Due Gallons

There should be no tax due gallons in a bulk storage facility with the possible exception of two-party exchange.

Action Required: If this condition exists outside of the two-party exchange, the supplier must inform MVD to determine the correct conversion approach.

Appendix M

Supplier Report Template – Inventory of Changes for E120.04

1. Use of Whole Numbers

- On the Diesel Differential Schedule 13, allow only whole numbers for gallons delivered and gallons claimed
- On Receipts Schedule, allow only whole numbers for invoiced gallons
- On Disbursements Schedule, allow only whole numbers for invoiced gallons

2. Date Validation

Ensure that a valid date is entered for the Document Date in the Receipts and Disbursements Schedules and Diesel Differential Schedule

- mm/dd/yyyy
- Date entered must be within range of 1/1/2005 and 1/1/2031

3. Invoiced Gallons Validation

Do not allow zero “Invoiced” gallon transactions on the Receipts and Disbursements Schedules

4. Expected Method of Recording Motor Fuel Activity

Check Reporting Instructions regarding expected method of recording:

- Transmix Reporting
- Cash sales from bulk plants
- Deliveries to the Navajo Nation
- Dispensing Fuel to Trucks
- Dyed Diesel Reporting
- UST Reporting
- Cardlock Reporting

5. Estimated Collection Allowance

Removed "Estimated Collection Allowance" from FTR Details

6. Schedule and Product Code Updates

- On FTR Details, do not allow aviation on 4B
- Added Product Codes Butane (55), Toluene (199), Organic Oil (960) and Soy Oil (285) to Schedule 2B

Appendix N

Supplier Reporting Instructions – Inventory of Changes for E120.04

NEW VALIDATIONS

1. Use of Whole Numbers – Receipt and Disbursement Schedules and Diesel Differential Schedule 13

Expand and clarify the data entry / formatting applied to the gallons fields on these three schedules.

DEFINITION CLARIFICATIONS

2. Point of Origin and Point of Destination (Receipts and Disbursements Schedules)

Expand and clarify the definition of the Point of Origin and Point of Destination fields on the Receipt and the Disbursement Schedules. Add examples for non-state jurisdictions to clarify, i.e. Mexico (MX) and Navajo Nation (NN).

3. Dyed Diesel Reporting

Section 5.6.10 highlights the need for duplicate loads for tax paid dyed diesel charges on the UST report and then 5F captures excise tax on the sales to exempt school districts and transit authorities.

MODIFICATIONS

4. Estimated Collection Allowance calculation

Removed estimated collection allowance calculation from the FTR Details worksheet.

5. Blank File Size is 6MB

Updated the file size for a blank file from 5MB to 6MB.

6. Appendix A Report Field Matrix

Updated Document Number field length from 15 to 30.

7. Appendix H – Report Troubleshooting Guide

Updated the troubleshooting guide with new error messages from the Fuel Tax Suite.

8. Schedule and Product Code Updates

On FTR Details, do not allow aviation on 4B. Added Product Codes Butane (55), Toluene (199), Organic Oil (960) and Soy Oil (285) to Schedule 2B.

9. UST Reporting

Section 5.1.3. Disbursements Schedule Field-By-Field Instructions (18. Vendor Branch, Schedule Entry Notes), expands and clarifies the reporting scenarios for county code, exemption certificate numbers, and vendor branch numbers. Clarifies that suppliers and restricted distributors cannot take a UST credit and later reinstitute the tax even if they have an exemption certificate associated with their bulk facility.

10. Deliveries to the Navajo Nation

Section 5.6.14 expands and clarifies the reporting requirements for deliveries to the Navajo Nation.

Appendix N

Supplier Reporting Instructions – Inventory of Changes for E120.04

NEW REPORTING SECTIONS

11. Cash Sales from Bulk Plants

Added a new section, 5.6.16. Cash Sales from Bulk Plants. Discusses licensing and reporting requirements.

12. Transmix Reporting

Added a new section, 5.6.20. Transmix Reporting. Discusses product codes and how to report Transmix.

13. Dispensing Fuel to Trucks

Added a new section, 5.6.21. Dispensing Fuel to Trucks. Discusses licensing and reporting requirements.

14. Uncollectible Tax Credit (Bad Debt)

Added a new section, 5.6.22. Uncollectible Tax Credit. Discusses uncollectible tax credit refund requests.

15. Contaminated Fuel Refunds

Added a new section, 5.6.23. Contaminated Fuel Refunds. Discusses contaminated fuel refund requests.

16. Cardlock Reporting

Added a new section, 5.6.8. Diesel Differential and Cardlock Facilities. Discusses the method of requesting diesel differential when a supplier purchases fuel from other cardlock facilities.