Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications - Wholesaler/ Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns

Contents

Revisions

Version	Description of Change
October 2024: Version 5	1. Corrected flat file specifications for Carrier Distribution Schedule Record
December 2021: Version 4	1. Added note regarding leading zeroes for document ID numbers. 2. Clarified information regarding Company IDs. 3. Corrected instructions for Petroleum Carrier (DR-309637) flat file users. 4. Updated example files in Appendix 1.
January 2021: Version 3	1. Updated CSV specifications for Carrier return. 2. Modified document for standardization. 3. Created new introduction. 4. Created Terms and Conditions section. 5. Created Appendix 1: Example Files 6. Created Appendix 2: Error Messages. 7. Created Appendix 3: County Code List.
July 2018: Version 2.4	1. Updated CSV specifications for Carrier return. 2. Updated notes to include additional punctuation marks that cannot be used within the body of the files. 3. Modified document for standardization.
August 2017: Version 2.3	1. Updated notes page to delete material that was no longer relevant and to add instructions for replacement codes. 2. Modified document for standardization.
March 2009: Version 2.2	1. Updated notes page to include unacceptable special characters for flat and CSV files and a note on preserving leading zeroes by using a text editor. 2. Flat file – added column for position in record. 3. Created new page for flat file examples. 4. Created table of contents. 5. Created revision page.
February 2009: Version 2.1	1. Updated specifications to clarify layout for both flat and CSV files. 2. Created note page for flat and CSV files.
November 2008: Version 2	Created original import file specifications.

1   Introduction

The Florida Department of Revenue provides functionality to allow wholesalers/importers, blenders, carriers, and exporters of motor fuel to import receipt and disbursement data using a comma-delimited (CSV) or fixed-length text (flat) file. These specifications provide you with the requirements necessary for creating a file to import to the Department's file and pay web application. The Department encourages you to read the specifications thoroughly prior to creating your file to help ensure accuracy and the successful import of your data.

2   Terms and Conditions

By using the Department's online application to submit return data, the user acknowledges and agrees to the following terms and conditions:

- User is responsible for correctly employing the file import specifications to create an electronic return file.
- User is responsible for generating the output file being imported.
- User agrees to make NO configuration changes and/or modifications to the import file specifications. Note: Any configuration changes will result in the Department not being able to read the data submitted.
- User agrees that the import file specifications will be used for the sole purpose of converting specific tax information to meet the standard format for importing data to the Department.

3   Import File Format Requirements

Within the import file, data will need to be formatted as follows:

- With flat files, the last digit in any gallon field is an implied decimal, so if a user puts 12345 in a gallon field, the system will read it as 1,234.5 gallons.
- With the exception of email addresses, these special characters are not acceptable within data fields in the import file: ~ ! @ # $ % ^ & * ( ) _ - = ` { } [ ] \ , . ; ' : " < > ?
- Do not import data for Schedules 11 and 12. The application will create these schedules based on data reported for Schedules 5LO, 5HW, 7A, 8, and 10.
- Specifications for the disbursement schedule are not applicable to the Schedule of Exports on the Exporter Fuel Tax Return. Please refer to the specifications for the schedule of receipts.
- When editing a CSV file, preserve all leading zeros by using a text editor to ensure data accuracy.
- There may be instances in which you are unable to provide a valid Federal Employer Identification Number (FEIN), Point of Destination, or Point of Origin due to the nature of the transaction. For example, you may have sales to a customer who is not required to register and obtain an FEIN. The Department created replacement   codes that should be used to identify exceptions. A list of these exceptions, along with replacement codes, is documented in Tax Information Publication 12B05-06.

4   Import File Structure

4.1   Flat File Structure

The motor fuel tax import flat file consists of four record types for Wholesale, Import, Export, and Blender returns and three record types for Carrier returns.

4.1.1   Wholesale/Import, Export, and Blender Record Types

- Record Type 00 (Header Record) – Required record type. Contains the FEIN of the company filing the return, the applied period for the return, and the number of schedule lines in the import file.
- Record Type 01 (Schedule Header Record) – Required record type. Contains the type of return being filed along with the type and total amount of product being transported.
- Record Type 05 (Receipt Schedule Record) – Optional record type. Contains detailed information about fuel that has been received by the user, including the carrier's FEIN, the type of transport used, the points of origin and destination for the shipment, the date shipment was received, the document number of the invoice (typically the Bill of Lading number) that can be used to track the shipment, and the total gallons received.
- Record Type 06 (Distribution Schedule Record) – Optional record type. Contains detailed information about fuel that has been distributed by the user, including carrier FEIN, the type of transport used, the point of origin and destination for the shipment, date of distribution, document number that can be used to track the shipment, and total gallons distributed.

4.1.2   Carrier Record Types

- Record Type 00 (Header Record) – Required record type. Contains the FEIN of the company filing the return, the applied period for the return, and the number of schedule lines in the import file.
- Record Type 01 (Schedule Header Record) – Required record type. Contains the type of return being filed along with the type and total amount of product being transported.
- Record Type 09 (Distribution Schedule Record) – Required record type. Contains detailed information about fuel that is being carried including the FEIN of the entity hiring the carrier, the origin and destination of the fuel, date of shipment, document number that can be used to track the shipment, and total gallons transported.

4.2   Comma-Delimited Value (CSV) Structure

CSV import files must be in ASCII delimited format. Each line must include all fields listed in the Import File Field and Descriptions table for the return type being submitted. Additionally, each line specifies the values associated with a single location and applied period. The file can have as many lines as needed. If any field* contains a leading zero, it is recommended that you edit the file using a text editor to ensure that the leading zero is not dropped prior to upload.

*NOTE: For the document ID field, leading zeroes may be eliminated to prevent the total number of characters from exceeding the limit. For more information about the document ID field, please see pages 16 and 21.

4.2.1   Wholesale/Import, Export, and Blender CSV Files

- Schedule of Receipts Record Format – File consists of 15 columns and can be used to report Schedules 1A, 1B, 1C, 2A, and 2B.
- Schedule of Disbursement Record Format – File consists of 15 columns and can be used to report Schedules 5B, 5HW, 5LO, 7A, 7B, 8, and 10.

4.2.2   Carrier CSV Files

- Schedule of Deliveries Record Format – File consists of 17 columns and can be used to report Schedules 14A, 14B, and 14C.

5 Import File Field Descriptions and Restrictions

5.1 Flat Files

Flat files are fixed-length text files that contain a full data set. All lines must contain the required number of characters in the exact positions associated with each field. There are three possible character types that may be used in the flat file:

- ☐ A = alpha characters only
- ☐ N = numerical characters only
- ☐ X = a mixture of both alpha and numerical characters may be used

5.1.1 Wholesale/Import, Export, and Blender

5.1.1.1 Record Type 00 (Header Record)

Field Name	Position in Record	Character Type	Field Length	Description
Record Type	1-2	N	2	Value must be 00 (zero, zero).
Company FEIN	3-11	N	9	FEIN of company filing return.
IRS Terminal Code	12-20	X	9	Fuel terminal code issued by the IRS. Not currently used.
Applied Period Month	21-22	N	2	Two-digit month (MM) of the applied period for the return being submitted with the import.
Applied Period Day	23-24	N	2	Two-digit day (DD) of the applied period for the return being submitted with the import.
Applied Period Year	25-28	N	4	Four-digit year (YYYY) of the applied period for the return being submitted with the import.
Schedule Lines	29-38	N	10	Number of schedule lines being sent in the import file.

5.1.1.2 Record Type 01 (Schedule Header Record)

Field Name	Position in Record	Character Type	Field Length	Description
Schedule Record Type	1-2	N	2	Value must be 01 (zero, one).
Return Document Type	3-4	N	2	Type of return document being imported that can be one of four values: ☐ 32 = Wholesaler ☐ 35 = Blender/Retailer of Alternative Fuel ☐ 37 = Carrier ☐ 38 = Exporter

Field Name	Position in Record	Character Type	Field Length	Description
Schedule Type	5-7	X	3	Schedule type for the record reported. Depending on the return document type, the schedule type can be one of the following: ☐ 1A = Gallons Received – Florida Tax Paid ☐ 1B = Gallons Received from Supplier for Export – Other State's Tax Paid ☐ 1C = Gallons Received/Exported – Florida Tax Unpaid (Dyed Diesel) ☐ 2A = Gallons Received – Tax Unpaid (Imports) ☐ 2B = Total Product Received or Blended – Florida Tax Unpaid ☐ 5B = Gallons Delivered – State Tax Collected (Gasoline/Aviation) ☐ 5HW = Gallons of Aviation Fuel Converted for Highway Use ☐ 5LO = Gallons of Gasoline/Gasohol Delivered to Retail Locations and End Users ☐ 7A = Gallons Exported by Other Than Bulk Transfer ☐ 7B = Gallons Exported – Other State's Tax Paid to Supplier ☐ 8 = Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More) ☐ 10 = Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-Exempt Entities
Product Type	8-10	X	3	Product type for record reported. Depending on the return document and schedule types, the product type can be one of the following: ☐ 065 = Gasoline ☐ 072 = Dyed Kerosene ☐ 124 = Gasohol ☐ 125 = Aviation Gasoline ☐ 130 = Jet Fuel ☐ 142 = Undyed Kerosene ☐ 167 = Low Sulfur Diesel #2, Undyed/Blended Biodiesel (B20, B10, B5, B2) ☐ 226 = High Sulfur Diesel – Dyed ☐ 227 = Low Sulfur Diesel – Dyed ☐ B00 = Undyed/Unblended Biodiesel (B100) ☐ D00 = Dyed Biodiesel (B100) ☐ E00 = Denatured Ethanol
Amended Return Indicator	11-11	N	1	Indicates whether return/record is amended. Must be numerical and must be either a zero (0) for original or a one (1) for amended.
Schedule Lines	12-21	N	10	Total number of schedule lines being sent.
Sign Field for Total Net Gallons	22-22	X	1	Total net gallons reported may be a positive or negative value. Insert a plus sign (+) for positive values or a minus sign (-) for negative values.
Total Net Gallons	23-31	N	9	Total net gallons reported with record.

Field Name	Position in Record	Character Type	Field Length	Description
Net Gallons Tenths	32-32	N	1	Tenths of gallons reported with record. If Total Net Gallons is a whole number without tenths, user should put a zero (0) in this field.

5.1.1.3 Record Type 05 (Receipt Schedule Record)

Field Name	Position in Record	Character Type	Field Length	Description
Receipt Schedule Type	1-2	N	2	Value must be 05 (zero, five).
Carrier FEIN	3-11	N	9	Federal Employer Identification Number (FEIN) of the company transporting the product. Must have nine (9) digits, including any leading zeroes.
Mode of Transportation	12-13	A	2	Mode of transportation used for transaction. Can be: □ J = Truck □ R = Rail □ B = Barge □ PL = Pipeline □ BA = Book Adjustment □ ST = Stock Transfer □ S = Ship Point
Point of Origin	14-22	X	9	The original location of the fuel to be transported – the following are acceptable: □ IRS Terminal Code □ Florida Department of Environmental Protection (DEP) facility number □ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)
Point of Destination	23-31	X	9	The final location for the fuel being transported – the following are acceptable: □ IRS Terminal Code □ Florida Department of Environmental Protection (DEP) facility number □ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)
Seller FEIN	32-40	N	9	The FEIN of the company from which the product was acquired. Must have nine (9) digits, including any leading zeroes.
Date Received Month	41-42	N	2	Two-digit month (MM) in which the product was received.
Date Received Day	43-44	N	2	Two-digit day (DD) in which the product was received.
Date Received Year	45-48	N	4	Four-digit year (YYYY) in which the product was received.

Field Name	Position in Record	Character Type	Field Length	Description
Document Number	49-60	X	12	Document number used to track the transaction – typically a Bill of Lading (BOL) number. Can be one of the following: ☐ Identifying number from the manifest issued at the terminal or from the manifest issued by the seller ☐ Pipeline ticket number ☐ Voyage number if ship or barge moved the product ☐ Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank
Sign for Net Gallons	61-61	X	1	Total net gallons reported may be a positive or negative value. Insert a plus sign (+) for positive values or a minus sign (-) for negative values.
Net Gallons Whole	62-70	N	9	Total net gallons reported with record.
Net Gallons Tenths	71-71	N	1	Tenths of gallons reported with record. If Total Net Gallons is a whole number without tenths, user should put a zero (0) in this field.

5.1.1.4   Record Type 06 (Distribution Schedule Record)

Field Name	Position in Record	Character Type	Field Length	Description
Distribution Schedule Record Type	1-2	N	2	Value must be 06 (zero, six).
Carrier FEIN	3-11	N	9	Federal Employer Identification Number (FEIN) of the company transporting the product. Must have nine (9) digits, including any leading zeroes.
Mode of Transportation	12-13	A	2	Mode of transportation used for transaction. Can be: ☐ J = Truck ☐ R = Rail ☐ B = Barge ☐ PL = Pipeline ☐ BA = Book Adjustment ☐ ST = Stock Transfer ☐ S = Ship Point
Point of Origin	14-22	X	9	The original location of the fuel to be transported – the following are acceptable: ☐ IRS Terminal Code ☐ Florida Department of Environmental Protection (DEP) facility number ☐ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)

Field Name	Position in Record	Character Type	Field Length	Description
Point of Destination	23-31	X	9	The final location for the fuel being transported – the following are acceptable: □ IRS Terminal Code □ Florida Department of Environmental Protection (DEP) facility number □ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)
SellerFEIN	32-40	N	9	The FEIN of the company from which the product was acquired. Must have nine (9) digits, including any leading zeroes.
Date Received Month	41-42	N	2	Two-digit month (MM) in which the product was received.
Date Received Day	43-44	N	2	Two-digit day (DD) in which the product was received.
Date Received Year	45-48	N	4	Four-digit year (YYYY) in which the product was received.
Document Number	49-60	X	12	Document number used to track the transaction – typically a Bill of Lading (BOL) number. Can be one of the following: □ Identifying number from the manifest issued at the terminal or from the manifest issued by the seller □ Pipeline ticket number □ Voyage number if ship or barge moved the product □ Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank
Sign for Net Gallons	61-61	X	1	Total net gallons reported may be a positive or negative value. Insert a plus sign (+) for positive values or a minus sign (-) for negative values.
Net Gallons Whole	62-70	N	9	Total net gallons reported with record.
Net Gallons Tenths	71-71	N	1	Tenths of gallons reported with record. If Total Net Gallons is a whole number without tenths, user should put a zero (0) in this field.

5.1.2   Carrier

5.1.2.1   Record Type 00 (Header Record)

Field Name	Position in Record	Character Type	Field Length	Description
Record Type	1-2	N	2	Value must be 00 (zero, zero).
Company FEIN	3-11	N	9	FEIN of company filing return.
IRS Terminal Code	12-20	X	9	Fuel terminal code issued by the IRS. Not currently used.
Applied Period Month	21-22	N	2	Two-digit month (MM) of the applied period for the return being submitted with the import.
Applied Period Day	23-24	N	2	Two-digit day (DD) of the applied period for the return being submitted with the import.
Applied Period Year	25-28	N	4	Four-digit year (YYYY) of the applied period for the return being submitted with the import.
Schedule Lines	29-38	N	10	Number of schedule lines being sent in the import file.

5.1.2.2   Record Type 01 (Schedule Header Record)

Field Name	Position in Record	Character Type	Field Length	Description
Schedule Record Type	1-2	N	2	Value must be 01 (zero, one).
Return Document Type	3-4	N	2	Type of return document being imported that can be one of four values: □ 32 = Wholesaler □ 35 = Blender/Retailer of Alternative Fuel □ 37 = Carrier □ 38 = Exporter
Schedule Type	5-7	X	3	Schedule type for the record reported. Depending on the return document type, the schedule type can be one of the following: □ 14A = Gallons loaded at a Florida terminal or bulk plant and delivered to another state □ 14B = Gallons loaded at an out-of-state terminal or bulk plan and delivered in Florida □ 14C = Gallons loaded at a Florida terminal or bulk plant and delivered in Florida

Field Name	Position in Record	Character Type	Field Length	Description
Product Type	8-10	X	3	Product type for record reported. Depending on the return document and schedule types, the product type can be one of the following: □ 065 = Gasoline □ 072 = Dyed Kerosene □ 124 = Gasohol □ 125 = Aviation Gasoline □ 130 = Jet Fuel □ 142 = Undyed Kerosene □ 167 = Low Sulfur Diesel #2, Undyed/Blended Biodiesel (B20, B10, B5, B2) □ 226 = High Sulfur Diesel – Dyed □ 227 = Low Sulfur Diesel – Dyed □ B00 = Undyed/Unblended Biodiesel (B100) □ D00 = Dyed Biodiesel (B100) □ E00 = Denatured Ethanol
Amended Return Indicator	11-11	N	1	Indicates whether return/record is amended. Must be numerical and must be either a zero (0) for original or a one (1) for amended.
Schedule Lines	12-21	N	10	Total number of schedule lines being sent.
Sign Field for Total Net Gallons	22-22	X	1	Total net gallons reported may be a positive or negative value. Insert a plus sign (+) for positive values or a minus sign (-) for negative values.
Total Net Gallons	23-31	N	9	Total net gallons reported with record.
Net Gallons Tenths	32-32	N	1	Tenths of gallons reported with record. If Total Net Gallons is a whole number without tenths, user should put a zero (0) in this field.

5.1.2.3 Record Type 09 (Distribution Schedule Record)

Field Name	Position in Record	Character Type	Field Length	Description
Carrier Schedule Record Type	1-2	N	2	Value must be 09 (zero, nine).
Origin	3-11	X	9	Origin of the product being transported, with the most common value being the IRS terminal code.
Person Hiring Carrier FEIN	12-20	N	9	FEIN of the company hiring the carrier.
Seller FEIN	21-29	N	9	FEIN for the company selling the product that was received at the terminal or other point of origin.

Field Name	Position in Record	Character Type	Field Length	Description
Mode of Transportation	30-31	A	2	Mode of transportation used for transaction. Can be: ☐ J = Truck ☐ R = Rail ☐ B = Barge ☐ PL = Pipeline ☐ BA = Book Adjustment ☐ ST = Stock Transfer ☐ S = Ship Point
Delivered to Location	32-40	X	9	Delivery address for the record – can use the following: ☐ IRS Terminal Code ☐ Florida Department of Environmental Protection (DEP) facility number ☐ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)
Delivered to FEIN	41-49	N	9	FEIN for consignee of the product in the shipment.
Date Received Month	50-51	N	2	Two-digit month in which the delivery was received.
Date Received Day	52-53	N	2	Two-digit day on which the delivery was received.
Date Received Year	54-57	N	4	Four-digit year in which the delivery was received.
Document Number	58-69	X	12	Document number used to track the transaction – typically a Bill of Lading (BOL) number. Can be one of the following: ☐ Identifying number from the manifest issued at the terminal or from the manifest issued by the seller ☐ Pipeline ticket number ☐ Voyage number if ship or barge moved the product ☐ Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank
Sign Field for Net Gallons	70-70	X	1	Total net gallons reported may be a positive or negative value. Insert a plus sign (+) for positive values or a minus sign (-) for negative values.
Net Gallons Whole	71-79	N	9	Total net gallons reported with record.
Net Gallons Tenth	80-80	N	1	Tenths of gallons reported with record. If Total Net Gallons is a whole number without tenths, user should put a zero (0) in this field.

5.2   Comma-delimited (CSV) Files

In the tables that follow, the values that may appear under the column labeled "Field Type" are as follows:

- ☐   N = Numerical characters
- ☐   ND = Numerical characters, implied decimal – the last digit in this field will be processed as a tenth of a gallon
- ☐   CS = Alphanumerical character string
- ☐   D = Applied period represented as a number in the form of YYYYMM (EX: 202110)
- ☐   DT = Data represented as a number in the form of YYYYMMDD (EX: 20210608)

Reminder: When editing a CSV file, please preserve all leading zero(s) by using a text editor to ensure data accuracy. If your document number (Column N for Wholesale/Import, Export, and Blender or Column P for Carrier) has more than twelve (12) characters when including leading zeroes, the zeroes may be eliminated.

5.2.1   Wholesale/Import, Export, and Blender

5.2.1.1   Schedule of Receipts Record Format

Field Name	Position	Field Type	Max Length	Description
COMPANY ID	Column A	N	9	Company ID – designated by the taxpayer – typically the FEIN of the taxpayer filing the return
PERIOD	Column B	D	6	Applied Period – date should be in YYYYMM format (Ex. 202110)
SCHEDULE	Column C	CS	3	Schedule type for the record reported. Depending on the return document type, the schedule type can be one of the following: ☐ 1A = Gallons Received – Florida Tax Paid ☐ 1B = Gallons Received from Supplier for Export – Other State's Tax Paid ☐ 1C = Gallons Received/Exported Florida Tax Unpaid (Dyed Diesel) ☐ 2A = Gallons Received – Tax Unpaid (Imports) ☐ 2B = Total Product Received or Blended – Florida Tax Unpaid

Field Name	Position	Field Type	Max Length	Description
PRODUCT	Column D	N	3	Product type for record reported. Depending on the return document and schedule types, the product type can be one of the following: ◻ 065 = Gasoline ◻ 072 = Dyed Kerosene ◻ 124 = Gasohol ◻ 125 = Aviation Gasoline ◻ 130 = Jet Fuel ◻ 142 = Undyed Kerosene ◻ 167 = Low Sulfur Diesel #2, Undyed/ Blended Biodiesel (B20, B10, B5, B2) ◻ 226 = High Sulfur Diesel – Dyed ◻ 227 = Low Sulfur Diesel – Dyed ◻ B00 = Undyed/Unblended Biodiesel (B100) ◻ D00 = Dyed Biodiesel (B100) ◻ E00 = Denatured Ethanol
AMEND_ID	Column E	N	1	Amended record ID – Indicates whether return/record is amended. Must be numerical and must be either a zero (0) for original or a one (1) for amended.
C_NAME	Column F	CS	35	Name of the company transporting the
C_FEIN	Column G	CS	9	product Federal Employer Identification Number (FEIN) for the company transporting
MODE	Column H	CS	2	Mode of transportation used for transaction. Can be: ◻ J = Truck ◻ R = Rail ◻ B = Barge ◻ PL = Pipeline ◻ BA = Book Adjustment ◻ ST = Stock Transfer ◻ S = Ship Point
ORIGIN	Column I	CS	9	The original location of the fuel to be transported – the following are acceptable: ◻ IRS Terminal Code ◻ Florida Department of Environmental Protection (DEP) facility number ◻ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)

Field Name	Position	Field Type	Max Length	Description
DESTINATION	Column J	CS	9	The final location for the fuel being transported – the following are acceptable: □ IRS Terminal Code □ Florida Department of Environmental Protection (DEP) facility number □ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)
S_NAME	Column K	CS	35	Seller's name – the name of the company selling the product in the transaction
S_FEIN	Column L	CS	9	Seller's FEIN – FEIN for the company selling the product in the transaction
D_RECEIVE	Column M	DT	8	Date received – date the product was delivered to its destination. Must be in YYYYMMDD format.
DOC_NUM	Column N	CS	12	Document number used to track the transaction – typically a Bill of Lading (BOL) number. Can be one of the following: □ Identifying number from the manifest issued at the terminal or from the manifest issued by the seller □ Pipeline ticket number □ Voyage number if ship or barge moved the product □ Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank
GALLONS	Column O	ND	11	Net gallons – the number of gallons transported for the transaction reported. The total number of characters is broken into three sections: □ First character = Sign field for net gallons – If the net gallons reported is negative, use a minus sign (-) for the negative value. □ Characters 2-10 = Net gallons whole □ Character 11 = Net gallons tenths – Do not put a decimal in the field. The last character in the field is automatically treated as a decimal by the system. If only whole net gallons are being reported, put a zero after the whole net gallons. (Ex. 1000 = 100.0 gallons)

5.2.1.2 Schedule of Disbursement Record Format

Field Name	Position	Field Type	Max Length	Description
COMPANY ID	Column A	N	9	Company ID – designated by the taxpayer – typically the FEIN of the taxpayer filing the return
PERIOD	Column B	D	6	Applied Period – Date should be in YYYYMM format (Ex. 202110)
SCHEDULE	Column C	CS	3	Schedule type for the record reported. Depending on the return document type, the schedule type can be one of the following: ☐ 5B = Gallons Delivered – State Tax Collected (Gasoline/Aviation) ☐ 5HW = Gallons of Aviation Fuel Converted for Highway Use ☐ 5LO = Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-users ☐ 7A = Gallons Exported by Other Than Bulk Transfer ☐ 7B = Gallons Exported – Other State's Tax Paid to Supplier ☐ 8 = Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More) ☐ 10 = Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-Exempt Entities
PRODUCT	Column D	N	3	Product type for record reported. Depending on the return document and schedule types, the product type can be one of the following: ☐ 065 = Gasoline ☐ 072 = Dyed Kerosene ☐ 124 = Gasohol ☐ 125 = Aviation Gasoline ☐ 130 = Jet Fuel ☐ 142 = Undyed Kerosene ☐ 167 = Low Sulfur Diesel #2, Undyed/Blended Biodiesel (B20, B10, B5, B2) ☐ 226 = High Sulfur Diesel – Dyed ☐ 227 = Low Sulfur Diesel – Dyed ☐ B00 = Undyed/Unblended Biodiesel (B100) ☐ D00 = Dyed Biodiesel (B100) ☐ E00 = Denatured Ethanol
AMEND_ID	Column E	N	1	Amended record ID – indicates whether return/record is amended. Must be numerical and must be either a zero (0) for original or a one (1) for amended.
C_NAME	Column F	CS	35	Name of the company transporting the product.
C_FEIN	Column G	CS	9	Federal Employer Identification Number (FEIN) for the company transporting the product.

Field Name	Position	Field Type	Max Length	Description
MODE	Column H	CS	2	Mode of transportation used for transaction. Can be: □ J = Truck □ R = Rail □ B = Barge □ PL = Pipeline □ BA = Book Adjustment □ ST = Stock Transfer □ S = Ship Point
ORIGIN	Column I	CS	9	The original location of the product to be transported – the following are acceptable: □ IRS Terminal Code □ Florida Department of Environmental Protection (DEP) facility number □ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)
DESTINATION	Column J	CS	9	The final location for the product being transported – the following are acceptable: □ IRS Terminal Code □ Florida Department of Environmental Protection (DEP) facility number □ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)
P_NAME	Column K	CS	35	Purchaser's name – the name of the company purchasing the product in the transaction
P_FEIN	Column L	CS	9	Purchaser's FEIN – FEIN for the company purchasing the product in the transaction
D_SHIPPED	Column M	DT	8	Date shipped – date the product was shipped to its destination. Must be in YYYYMMDD format.
DOC_NUM	Column N	CS	12	Document number used to track the transaction – typically a Bill of Lading (BOL) number. Must not exceed twelve (12) characters. Can be one of the following: □ Identifying number from the manifest issued at the terminal or from the manifest issued by the seller □ Pipeline ticket number □ Voyage number if ship or barge moved the product □ Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank

Field Name	Position	Field Type	Max Length	Description
GALLONS	Column O	ND	11	Net gallons – the number of gallons transported for the transaction reported. The total number of characters is broken into three sections: ☐ First character = Sign field for net gallons – If the net gallons reported is negative, use a minus sign (-) for the negative value. ☐ Characters 2-10 = Net gallons whole ☐ Character 11 = Net gallons tenths – Do not put a decimal in the field. The last character in the field is automatically treated as a decimal by the system. If only whole net gallons are being reported, put a zero after the whole net gallons. (Ex. 1000 = 100.0 gallons)

5.2.2   Carrier – Schedule 14A, 14B, and 14C Record Format

Field Name	Position	Field Type	Max Length	Description
COMPANY ID	Column A	N	9	Company ID – designated by the taxpayer – typically the FEIN of the taxpayer filing the return
PERIOD	Column B	N	6	Applied period – date should be in YYYYMM format (Ex. 202110)
SCHEDULE	Column C	CS	3	Schedule type for the record being reported. Can be one of the following: ☐ 14A = Gallons loaded at a Florida terminal or bulk plant and delivered to another state ☐ 14B = Gallons loaded an out-of-state terminal or bulk plan and delivered in Florida ☐ 14C = Gallons loaded at a Florida terminal or bulk plant and delivered in Florida
PRODUCT	Column D	N	3	Product type for record reported. Depending on the return document and schedule types, the product type can be one of the following: ☐ 065 = Gasoline ☐ 072 = Dyed Kerosene ☐ 124 = Gasohol ☐ 125 = Aviation Gasoline ☐ 130 = Jet Fuel ☐ 142 = Undyed Kerosene ☐ 167 = Low Sulfur Diesel #2, Undyed/Blended Biodiesel (B20, B10, B5, B2) ☐ 226 = High Sulfur Diesel – Dyed ☐ 227 = Low Sulfur Diesel – Dyed ☐ B00 = Undyed/Unblended Biodiesel (B100) ☐ D00 = Dyed Biodiesel (B100) ☐ E00 = Denatured Ethanol

Field Name	Position	Field Type	Max Length	Description
AMEND_ID	Column E	N	1	Amended record ID – indicates whether return/record is amended. Must be numerical and must be either a zero (0) for original or a one (1) for amended.
C_NAME	Column F	CS	35	Name of company hiring the carrier – can be a mixture of numbers and letters; must not contain any special characters (see list at beginning of manual).
C_FEIN	Column G	N	9	FEIN of company/individual hiring the carrier – must be nine (9) digits in length.
S_NAME	Column H	CS	35	Seller's name – can be a mixture of numbers and letters; must not contain any special characters (see list at beginning of manual).
S_FEIN	Column I	N	9	Seller's FEIN – FEIN for the company selling the product in the transaction.
MODE	Column J	CS	2	Mode of transportation. Can be: ☐ J = Truck ☐ R = Rail ☐ B = Barge ☐ PL = Pipeline ☐ BA = Book Adjustment ☐ ST = Stock Transfer ☐ S = Ship Point
ORIGIN	Column K	CS	9	The original location of the product to be transported – the following are acceptable: ☐ IRS Terminal Code ☐ Florida Department of Environmental Protection (DEP) facility number ☐ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)
DESTINATION	Column L	CS	9	The final location for the product being transported – the following are acceptable: ☐ IRS Terminal Code ☐ Florida Department of Environmental Protection (DEP) facility number ☐ Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)
D_NAME	Column M	CS	35	"Delivered To" Company Name – can be a mixture of numbers and letters; must not contain any special characters (see list at beginning of manual).
D_FEIN	Column N	N	9	"Delivered To" FEIN – FEIN for the company that received the product in the transaction.
D_DELIVER	Column O	N	8	Date Delivered – date should be in YYYYMMDD format (Ex. 20211012).

Field Name	Position	Field Type	Max Length	Description
DOC_NUM	Column P	CS	12	Document number used to track the transaction – typically a Bill of Lading (BOL) number. Can be one of the following: ▫ Identifying number from the manifest issued at the terminal or from the manifest issued by the seller ▫ Pipeline ticket number ▫ Voyage number if ship or barge moved the product ▫ Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank
GALLONS	Column Q	CS	11	Net gallons – the number of gallons transported for the transaction reported. The total number of characters is broken into three sections: ▫ First character = Sign field for net gallons –Use a minus sign (-) for the negative ▫ Characters 2-10 = Net gallons whole ▫ Character 11 = Net gallons tenths – Do not put a decimal in the field. The last character in the field is automatically treated as a decimal by the system. If only whole net gallons are being reported, put a zero after the whole net gallons. (Ex. 1000 = 100.0 gallons)

6   Importing the File

- Go to the Department's File and Pay webpage, then select "Fuel Tax – Blender, Exporter, Petroleum Carrier,   Pollutants, and Wholesaler and Importer."
- To log in, select from these two options:
  - o   Enter your User ID and Password: A registered taxpayer who enrolls to file and pay electronically receives a user ID and password for logging in to online applications. You will have a different user ID and password for each tax you are registered to file and pay electronically.
  - o   Enter your Federal Employer Identification Number (FEIN) and Business Partner (BP) Number: If you are   a registered taxpayer but not enrolled to file and pay electronically, you can log in with your FEIN and BP Number. An enrolled user has access to additional functions, such as viewing your filing history and   reprinting return confirmations. To enroll to file and pay electronically, access the Department's

    e-Services Enrollment application.
- Once logged in, review the Bulletin Board for important changes to laws or processes that may affect return filing. Click the "Next" button when finished.
- Click on "Import File" and follow the page instructions.

Fuel Tax users have the unique ability to access a fully functioning test version of the Fuel Tax File and Pay web application, which allows them to test their import files and try out return manual entry from the safety of a demo environment. NOTE: Submitting a file in the test environment DOES NOT cause a submission and DOES NOT file a return.

7   Contact Information

Contact the Department with any questions or comments you have regarding the electronic filing of your return.

- TECHNICAL ISSUES:
  - o   Email e-services@floridarevenue.com
  - o   Subject Line: Fuel Tax Import File

- TAXPAYER SERVICES:
  - o   850-488-6800

- FLORIDA DEPARTMENT OF REVENUE WEBSITE:
  - o   floridarevenue.com

- STATE OF FLORIDA WEBSITE:
  - o   myflorida.com

Appendix 1: Example Files

Flat Files

Wholesale/Import, Export, and Blender Returns

```
 1  00659876543          103120210000000010↓
 2  01321A 06500000000010+0000100000↓
 3  05659876543J T59FL2112T59FL21041234567891001202100000321248 2+0000010000↓
 4  05659876543J T59FL2112T59FL21041234567891001202100000214273 2+0000010000↓
 5  05659876543J T59FL2112T59FL21041234567891001202100000649667 0+0000010000↓
 6  05659876543J T59FL2112T59FL21041234567891001202100000758919 5+0000010000↓
 7  05659876543J T59FL2112T59FL21041234567891001202100000658059 0+0000010000↓
 8  05659876543J T59FL2112T59FL21041234567891001202100000253018 1+0000010000↓
 9  05659876543J T59FL2112T59FL21041234567891001202100000680335 2+0000010000↓
10  05659876543J T59FL2112T59FL21041234567891001202100000668179 8+0000010000↓
11  05659876543J T59FL2112T59FL21041234567891001202100000655513 9+0000010000↓
12  05659876543J T59FL2112T59FL21041234567891001202100000728721 0+0000010000←
```

Carrier Return

```
 1  00659876543          103120210000000010↓
 2  013714A06500000000010+0001000000↓
 3  0912345678965987654359 1234567J GA          5812345671001202111223344 5    +0000100000↓
 4  0912345678965987654359 1234567J GA          5812345671001202112223344 5    +0000100000↓
 5  0912345678965987654359 1234567J GA          5812345671001202113223344 5    +0000100000↓
 6  0912345678965987654359 1234567J GA          5812345671001202114223344 5    +0000100000↓
 7  0912345678965987654359 1234567J GA          5812345671001202115223344 5    +0000100000↓
 8  0912345678965987654359 1234567J GA          5812345671001202116223344 5    +0000100000↓
 9  0912345678965987654359 1234567J GA          5812345671001202117223344 5    +0000100000↓
10  0912345678965987654359 1234567J GA          5812345671001202118223344 5    +0000100000↓
11  0912345678965987654359 1234567J GA          5812345671001202119223344 5    +0000100000↓
12  0912345678965987654359 1234567J GA          5812345671001202110223344 5    +0000100000←
```

Comma-Delimited (CSV) Files

Example of a CSV file in text format

```
1  123456789,202110,1A,65,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,3212482,1000↓
2  123456789,202110,1A,124,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,2142732,1000↓
3  123456789,202110,1A,125,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,6496670,1000↓
4  123456789,202110,1A,130,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,7589195,1000↓
5  123456789,202110,1A,142,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,6580590,1000↓
6  123456789,202110,1A,167,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,2530181,1000↓
7  123456789,202110,1A,167,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,6803352,1000↓
8  123456789,202110,1A,B00,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,6681798,1000↓
9  123456789,202110,1A,B00,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,6555139,1000←
```

Wholesale/Import, Export, and Blender

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Company ID	Applied Period	Schedule Type	Product Type	Original (0) or Amended (1) Return	Carrier Name	Carrier FEIN	Mode of Transportation	Origin	Destination	Seller Name	Seller FEIN	Date of Delivery	Document Number	Gallons
2	123456789	202110	1A	65	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	3212482	1000
3	123456789	202110	1A	124	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	2142732	1000
4	123456789	202110	1A	125	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	6496670	1000
5	123456789	202110	1A	130	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	7589195	1000
6	123456789	202110	1A	142	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	6580590	1000
7	123456789	202110	1A	167	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	2530181	1000
8	123456789	202110	1A	167	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	6803352	1000
9	123456789	202110	1A	B00	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	6681798	1000
10	123456789	202110	1A	B00	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	6555139	1000

Note: The above example shows the CSV file with headers included for ease of reading and reviewing. Prior to importing your file, you will need to remove the header row.

CSV File Layout for Schedule 5LO (replaces Schedule 11)

123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	061111111	XYZ Corp	987654321	20211001	3212482	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	121111111	XYZ Corp	987654321	20211001	2142732	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	131111111	XYZ Corp	987654321	20211001	6496670	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	051111111	XYZ Corp	987654321	20211001	7589195	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	091111111	XYZ Corp	987654321	20211001	6580590	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	161111111	XYZ Corp	987654321	20211001	2530181	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	181111111	XYZ Corp	987654321	20211001	6803352	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	181111111	XYZ Corp	987654321	20211001	6681798	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	041111111	XYZ Corp	987654321	20211001	6555139	1000

Appendix 2: Error Messages

The following tables explain the possible error messages you may receive when importing your file using the Department's file and pay web application. Error messages are given in the following structure:

(Error number) – Schedule, Product, Document Number, Field Name, Error Value

- Error number – Unique number identifying the exception.
  - o EXX – Messages prefixed with "EXX" represent errors. If there are errors present in your file, the website will not accept your import. You must fix errors before the Department can process your file.
  - o WXX – Messages prefixed with "WXX" represent warnings. Warnings will not stop the Department from processing your file; however, upon notification, the Department may convert warnings to errors.
- Schedule – The receipt or disbursement schedule where the error or warning is located.
- Product – The product type associated with the error or warning.
- Document number – An identifying number posted in column eight for schedule of receipts or column nine for schedule of disbursements of your return. The document number identifies the line where the error or warning is located.
- Field name – Schedule header information where the error or warning is located.
- Error value – The schedule detail that is creating the error or warning.

Generic Data Integrity Messages

The error messages listed in the following table apply to all motor fuel tax return types. The error numbers associated with the return type are listed along with the error value that applies to them.

Error Code (by return type)				Description	Example Message
Wholesaler & Importer	Blender	Carrier	Exporter		
E302	E502	E702	E802	Invalid document format – The document number exceeds 10 characters, or non-alphanumerical characters are present within the data.	Error Output: Schedule – 1A, Product – 124, Doc – 25679@@@, Error: Document Number – "25679@@@"
E303	E503	E703	E803	Invalid gallons – Number of gallons must be a numeric value up to 11 digits in length.	Error Output: Schedule – 5A, Product – 226, Doc – 25679, Error: Net Gallons – "785@@@"
E304	E504	E704	E804	Invalid schedule – The schedule type listed is not a valid schedule type for the product listed. E805	Error Output: Schedule – 5A, Product – 224, Doc – 25679, Error: Schedule type
E305	E505	E705	Invalid product – The product type listed is not a valid product type for the schedule listed.		– "5A" Error Output: Schedule – 5A, Product – 224, Doc – 25679, Error:
E306	E506	E706	E806	Invalid FEIN length – FEIN must be a nine-digit numeric value. If your FEIN includes a leading zero, you must include it.	Error Output: Schedule – 14A, Product – 125, Doc – 25679, Error: Carrier FEIN – "47658"
E307	E507	E707	E807	Invalid state abbreviation – You must use a valid state abbreviation or the Out of Country code ZZ.	Error Output: Schedule – 1A, Product – 065, Doc – 25679, Error: Origin – "TA"

Error Code (by return type)				Description	Example Message
Wholesaler & Importer	Blender	Carrier	Exporter		
E308	E508	E708	E808	Invalid date – Your return cannot include transactions outside of the collection period.	Error Output: Schedule – 1A, Product – 065, Doc – 25679, Error: Date Received – "20210730"
E309	E509	E709	E809	Invalid date format – Dates must be in YYYYMMDD form.	Error Output: Schedule – 5A, Product – 124, Doc – 25679, Error: Date Delivered – "202110"
E310	E510	E710	E810	Invalid supplemental schedule transactions – Supplemental files must be for a single collection period. You cannot include transactions outside of the chosen collection period on supplemental returns.	Error Output: Schedule – 14A, Product – 224, Doc – 25679, Error: Date Delivered – "20210730," Current File Applied Date: "20210630"
E312	E512	E712	E812	Invalid mode type – The mode of transportation must be valid for the return type. □ Wholesale/Import – J, R, B, PL, S, ST, or BA □ Blender – J, R, B, PL, S, or BA □ Carrier – J, R, B, PL, or S □ Exporter – J, R, B, or S	Error Output: Schedule – 5A, Product – 124, Doc – 25679, Error: Mode – "PX"
W351	W551	W751	W851	Invalid mode – The mode of transportation entered is not a valid mode for the schedule and product listed.	Error Output: Schedule – 5A, Product – 224, Doc – 25679, Error: Mode – "PX"
W352	W552	W752	W852	Invalid FEIN pattern – The FEIN cannot consist of a single digit repeated nine times	Error Output: Schedule – 1A, Product – 125, Doc – 25679, Error: Seller FEIN – "777777777"
W353	W553	W753	W853	Invalid DEP String – The DEP facility number entered is not valid. It is no longer acceptable to – use "dummy" DEP numbers. If you do not have a valid DEP number for the transaction, you must use the two-digit county code followed by seven ones. (EX: 231111111 for a delivery made to Gulf County)	Error Output: Schedule – 14A, Product – 224, Doc – 25679, Error: Terminal Code/Origin "999999999"
W354	W554	W754	W854	Invalid IRS Terminal Code – The IRS terminal code from the transaction is invalid. You must use an approved IRS terminal code from the Terminal Code Number (TCN) Database.	Error Output: Schedule 2A, Product – 224, Doc – 25679, Error: Point of Origin – "T59FL9999"

Error Code (by return type)				Description	Example Message
Wholesaler & Importer	Blender	Carrier	Exporter		
W368	W589	W760	W858	No value entered – If a FEIN, point of origin/destination, or document number is not required, do not leave the field blank. Use 999999999.	Error Output: Schedule – 1A, Product – 224, Doc – 25679, Error: Point of Origin – " "

Specific Data Integrity Messages

The following tables contain error messages that are specific to the return type you are filing and, in some cases, to the schedule you are submitting.

Wholesaler/Importer

Error Code	Schedule	Description	Example Message
E311	5LO	Invalid point of destination – Destination must be a valid county code followed by a seven-digit DEP Tank Facility ID Number. If the facility is not required to obtain a DEP Tank Facility ID Number, the number must be a valid two-digit county code followed by seven ones. (EX: 161111111 for a delivery made to Duval County.	Error Output: Schedule – 5LO, Product – 065, Doc – 25679, Error: Point of Destination – "ZZ"
W356	1B	Invalid point of origin – A non-Florida location was used as a point of origin. You must use a valid DEP facility number or IRS terminal control number of a Florida facility.	Error Output: Schedule – 1B, Product – 224, Doc – 25679, Error: Point of Origin – "ZZ"
W357	2A	Invalid point of origin – A Florida location was used as a point of origin for imported fuel. For imported fuel, you must use a state abbreviation other than FL, the Out of Country code (ZZ), or an IRS Terminal Control Number for an out-of-state facility.	Error Output: Schedule – 2A, Product – 224, Doc – 25679, Error: Point of Origin – "FL"
W358	7A, 7B	Invalid point of origin – A non-Florida location was used as a point of origin for fuel that has been exported. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.	Error Output: Schedule – 7A, Product – 224, Doc – 25679, Error: Point of Origin – "ZZ"
W359	1A, 2B	Invalid point of destination – A non-Florida location was used as a point of destination. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.	Error Output: Schedule – 1A, Product – 224, Doc – 25679, Error: Point of Destination – "ZZ"
W360	1B, 7A, 7B	Invalid point of destination – A Florida location was used as a point of destination for exported fuel. You must use the Out of Country code (ZZ), a state abbreviation other than FL, or an IRS terminal control number for an out-of-state facility.	Error Output: Schedule – 1B, Product – 224, Doc – 25679, Error: Point of Destination – "FL"

Error Code	Schedule	Description	Example Message
W361	2A	Invalid point of destination – A non-Florida location was used as a point of destination for imported fuel. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.	Error Output: Schedule – 2A, Product – 224, Doc – 25679, Error: Point of Destination – "ZZ"
W362	10	Invalid point of destination – A non-Florida location was used as a point of destination for undyed diesel and/or jet fuel delivered to a Florida-based tax-exempt entity. You must use the two-letter state abbreviation (FL) or a valid DEP facility number. If no facility number is available, you can use a valid two-digit county code followed by seven ones. (EX: 031111111 for a delivery made to Bay County)	Error Output: Schedule – 10, Product – 130, Doc – 25679, Error: Point of Destination – "ZZ"
W363	1B, 7A, 7B	License requirement – You must be a licensed exporter to use this schedule.	Error Output: Schedule – 1B, Product – 065, Doc – 25679, Error: License Requirement
W364	All schedules except 5HW and when the mode is B, BA, S, or ST	Carrier FEIN (not active) – The carrier listed does not have an active carrier license. Petroleum carriers must have an active petroleum carrier license to operate in Florida.	Error Output: Schedule – 2A, Product – 124, Doc – 25679, Error: Carrier FEIN – "476581945"
W365	5B (for product codes 065, 124, and E00 only)	Invalid Purchaser's FEIN – The purchaser listed for the transaction is not licensed in Florida as a terminal supplier or wholesaler.	Error Output: Schedule – 5B, Product – 124, Doc – 25679, Error: Purchaser FEIN – "476581945"
W366	5LO	Invalid Purchaser's FEIN – The purchaser's FEIN cannot match a Florida terminal supplier or wholesaler license number. If the purchaser FEIN (wholesaler) equals the filing taxpayer FEIN (wholesaler), no warning will be generated.	Error Output: Schedule – 5LO, Product – 065, Doc – 25679, Error: Purchaser FEIN – "476581945"
W367	8	Invalid gallons – Gallons delivered to the U.S. government were in quantities less than 500 gallons.	Error Output: Schedule – 8, Product – 065, Doc – 25679, Error: Net Gallons – "50"

Blender

Error Code	Schedule	Description	Example Message
E511	5LO	Invalid point of destination – A non-Florida location was used as a point of destination for gasoline/gasohol delivered to a retail location or end user. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.	Error Output: Schedule – 5LO, Product – 065, Doc – 25679, Error: Point of Destination – "ZZ"
W556	2B	Invalid point of destination – A non-Florida location was used as a point of destination. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.	Error Output: Schedule – 2B, Product – 124, Doc – 25679, Error: Point of Destination – "ZZ"

Error Code	Schedule	Description	Example Message
W557	All schedules except 5HW and when the mode is B, BA, S, or ST	Carrier FEIN (not active) – The carrier listed does not have an active carrier license. Petroleum carriers must have an active petroleum carrier license to operate in Florida.	Error Output: Schedule – 2B, Product – 124, Doc – 25679, Error: Carrier FEIN – "476581945"

Carrier

Error Code	Schedule	Description	Example Message
W756	14A, 14C	Invalid terminal code/origin – A non-Florida location was used as a point of origin for delivery of fuel loaded at an out-of-state terminal or bulk plant and delivered to Florida. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.	Error Output: Schedule – 14A, Product – 224, Doc – 25679, Error: Terminal Code/ Origin – "ZZ"
W757	14B	Invalid terminal code/origin – A Florida location was used as a point of origin for delivery of fuel loaded at an out-of-state terminal or bulk plant. You must use a state abbreviation other than FL, the Out of Country code (ZZ), or an IRS Terminal Control Number for an out-of-state facility.	Error Output: Schedule – 14B, Product – 224, Doc – 25679, Error: Terminal Code/ Origin – "FL"
W758	14A	Invalid address (delivered to) – A Florida location was used as a point of destination for delivery of fuel loaded at a Florida terminal or bulk plant to be delivered to another state. You must use a state abbreviation other than FL, the Out of Country code (ZZ), or an IRS Terminal Control Number for an out-of-state facility.	Error Output: Schedule – 14A, Product – 065, Doc – 25679, Error: Address – "FL"
W759	14B, 14C	Invalid address (delivered to) – A non-Florida location was used as a point of destination for delivery of fuel loaded at an out-of-state terminal or bulk plant and delivered to Florida. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.	Error Output: Schedule – 14B, Product – 124, Doc – 25679, Error: Address – "ZZ"

Exporter

Error Code	Schedule	Description	Example Message
W856	1A, 1B, 1C	Invalid point of destination – A Florida location was used as point of destination for exported fuel. You must use a state abbreviation other than FL, the Out of Country code (ZZ), or an IRS Terminal Control Number for an out-of-state facility.	Error Output: Schedule – 1A, Product – 124, Doc – 25679, Error: Point of Destination – "FL"
W857	All schedules except when the mode is B or S	Carrier FEIN (not active) – The carrier listed does not have an active carrier license. Petroleum carriers must have an active petroleum carrier license to operate in Florida.	Error Output: Schedule – 1A, Product – 125, Doc – 25679, Error: Carrier FEIN – "476581945"

Appendix 3: County Code List

County Code	County Name
01	Alachua
02	Baker
03	Bay
04	Bradford
05	Brevard
06	Broward
07	Calhoun
08	Charlotte
09	Citrus
10	Clay
11	Collier
12	Columbia
13	Miami-Dade
14	DeSoto
15	Dixie
16	Duval
17	Escambia
18	Flagler
19	Franklin
20	Gadsden
21	Gilchrist
22	Glades
23	Gulf
24	Hamilton
25	Hardee
26	Hendry
27	Hernando
28	Highlands
29	Hillsborough
30	Holmes
31	Indian River
32	Jackson
33	Jefferson
34	Lafayette

County Code	County Name
35	Lake
36	Lee
37	Leon
38	Levy
39	Liberty
40	Madison
41	Manatee
42	Marion
43	Martin
44	Monroe
45	Nassau
46	Okaloosa
47	Okeechobee
48	Orange
49	Osceola
50	Palm Beach
51	Pasco
52	Pinellas
53	Polk
54	Putnam
55	St. Johns
56	St. Lucie
57	Santa Rosa
58	Sarasota
59	Seminole
60	Sumter
61	Suwannee
62	Taylor
63	Union
64	Volusia
65	Wakulla
66	Walton
67	Washington