State of Nebraska

Motor Fuels Division
EDI Implementation Guide

Revised April 2016

2005
ANSI ASC X12 V.4030

(Adapted from the FTA Electronic Combined Reporting Methods Implementation Guide)

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References

ASC X12	The Accredited Standards Committee Subcommittee - X12G – Government Task Group 2 (X12G/TG2) Tax Information Interchange Development TIGERS www.x12.org
ASC X12 Standards Manual	Publications Manager, Publications Department Data Interchange Standards Association (DISA) 333 John Carlyle Street, Suite 600, Alexandria, VA 22314 Phone: 703-548-7005 Fax: 703-548-5738 Email: publications@disa.org www.disa.org
FTA Uniformity Guide	Motor Fuel Tax Section, Uniformity Project Federation of Tax Administrators (FTA) 444 N. Capitol St., NW, Washington, DC 20001 Contact: Cindy Anders-Robb Phone: (307) 632-4144 Fax: (307) 632-3234 Email: cindy.anders-robb@taxadmin.org www.taxadmin.org

Chapter 1 - Overview

Introduction

The Motor Fuels Division of the Nebraska Department of Revenue (Department) combined:

- Form 73, Motor Fuels Tax Return;
- Form 82, Petroleum Release Remedial Action Fee Return;
- Form 85, Aircraft Fuels Tax Return; and
- Form 86, Compressed Fuel Retailer Return

into the Nebraska Monthly Fuels Tax Return, Form 73. Along with the form changes, the Department migrated to the 4030 map. **The changes were effective for January 2005 returns and reports.**

The following returns and reports are included in the filing program:

- Form 73, Nebraska Monthly Fuels Tax Return
- Form 83, Nebraska Ethanol and Biodiesel Producer's Return
- Form 80, Nebraska Motor Fuels Carrier Report (no longer required effective with the July 2010 report)
- Form 87, Nebraska Motor Fuels Terminal Operator Report

The Department offers a variety of tax return filing and information reporting for motor fuels excise taxes. We support filing and information reporting using Electronic Data Interchange (EDI). The purpose of this guide is to assist you in the design of EDI systems and interfaces to the Nebraska Electronic Filing Systems (NELFS).

Electronic Filing Standards

NELFS uses the ANSI ASC X12 813 tax return data transaction set for all tax return and report filings. These standards both reduce the complexity and costs associated with your data processing systems and provide a consistent method for multiple tax filings in Nebraska, and tax filings in multiple states. Motor fuels tax returns or reports transmitted through the Internet are sent via Nebraska.gov, who is the designated provider.

Electronic Payments

Taxpayers who are interested in making electronic payments should refer to Business Electronic Tax Payments.

Role of the Software Developer

As a software developer, it is crucial that formatting strictly adhere to the established guidelines to ensure successful electronic filing. The information in this guide provides clear and precise instructions on transaction set formatting. Phone numbers of contacts who will assist you are listed on page I-5. Other sections contain information regarding software developer registration, mapping of EDI transaction sets, and testing procedures.

State Network Requirements

The most efficient configuration for a taxpayer business entity to use is:

Asynchronous Modem (V.22, V.22bis, V.32, V.32bis, V.42, V.42bis with modem speeds of 1200 bits per second up to 38.4 kilo); access to the Internet; or any communication software that supports XMODEM.

Other configurations supported include:

Modems (Bisync - 201C, 208B, & V.32bis, Bisync Comm. - IBM2780 & IBM3780 Protocols)
Speeds (Async; 1200 - 38400 bps / Bisync 2400, 4800, 9600)
Protocols (SNA, Async., Bisync.)
Method (dial-up Async & Bisync; Bisync dedicated up to 56K)

Contacts

MOTOR FUELS TOLL-FREE NUMBER (EDI Registration, Account Balance/Status of Filings, Forms Request, Testing Coordination)	800-554-3835
EDI COORDINATOR (EDI Record Layouts, Software Guidelines, General Program Information)	402-471-5970
EFT HELP DESK (EFT Registration, Status of EFT Payments)	800-742-7474 (NE and IA), or 402-471-5729
NEBRASKA.GOV Customer Support is available from 8:00 a.m. to 5:00 p.m. CST, Monday through Friday to provide assistance with file transfer issues and initial connectivity support via the Internet at support.nebraska.gov.	800-747-8177 or 402-471-7810

Important Tips

- Round to whole gross gallons and dollars. Round down all amounts less than .50 and round up all amounts of .50 through .99.
- The Nebraska ID number must be formatted as 9 digits.
- FEINs must be formatted as 9 digits without dashes or spaces.
- Transmission of a return must be received by NOL in the stipulated format in order for it to be considered a valid return.
- All taxpayers are required to file version 4010 EDI for returns prior to the January 2005 return; and after that time, all returns will be sent filing version 4030.
- Acceptable schedule codes for Nebraska are listed in Appendix B. Acceptable product codes for Nebraska are listed in Appendix C.
- Each (space) in this book represents one space. When programming, a space is used in each instance.
- On all Motor Fuels Multiple Schedules of Receipts, Forms MFR, and Motor Fuels Multiple Schedules of Disbursements, Forms MFD, the recipient's document number must match the disburser's document number. If the disburser used a bill of lading number, that is the number which must be used by the recipient.

Tax Filing

The taxpayer (or tax preparer) is assumed to have a computer or access to computing systems, with company-developed or commercially-purchased EDI translation and communications software. This software must translate records from existing taxpayer files, convert these into the ANSI ASC X12 813 standard formats, and transmit them to us. In general, the transmission steps are:

1. A taxpayer (or tax preparer) uses purchased or taxpayer-developed EDI software to format a file consisting of ANSI ASC X12 813 transaction set(s) (forms and schedules) within the appropriate X12 envelope structure. The taxpayer's communication software connects with our designated provider (Nebraska.gov), and transmits forms and schedule information via the Internet to the Department;
2. The designated provider receives the 813(s) and generates an acknowledgment. The provider then makes these files available for retrieval by the Department's processing systems (FTP submitters must initially request an acknowledgment); and
3. The Department retrieves the ANSI ASC X12 files from the provider.

Note: One 813 must be transmitted for each Form 73, 83, or 87 (with associated schedules) transmitted.

NELFS Registration

Registration to file Nebraska motor fuels tax returns and reports electronically is part of the Nebraska Motor Fuels License Application, Form 20MF.

Timely Filing

All Nebraska motor fuels tax returns and reports must be filed on or before the 25th day of the month following the month for which the return or report is required. (Example: For a tax period ending date on March 31, the filing and payment due date is April 25.) When the 25th falls on a Saturday, Sunday, or a legal holiday, the return or report will be considered timely filed if it is sent on the next succeeding day which is not a Saturday, Sunday, or a legal holiday. Effective with the July 2012 return, LB 727 changed the due date from the 25th to the 20th. Timely returns are based on the acceptance date of the electronic tax return by Nebraska.gov.

Testing Procedures

All software developers and transmitters must test with the Department regardless if these individuals are a part of the taxpayer's company, a contractor, or an independent marketer of electronic filing software. Developer's software must be fully tested and approved before it can be used by filers. Some ongoing testing may be required as new guidelines are issued by the Department. Contact the Department for testing information and coordination.

Naming Files

A naming convention has been developed for returns and reports transmitted through Nebraska.gov. Naming the files before they are transmitted will aid in processing the files through the provider and also through the Motor Fuels Division's system.

All files must have a 10-character alphanumeric file name and .edi or .EDI extension.

The 10-character name for your file will consist of one alpha character representing the tax month being filed, and nine numeric characters representing the taxpayer's Nebraska ID number.

The month indicators are:

Month	Original	Amended
January	A	M
February	B	N
March	C	O
April	D	P
May	E	Q
June	F	R
July	G	S
August	H	T
September	I	U
October	J	V
November	K	W
December	L	X
Test	T	

Examples:

- A000072759.EDI is the January return for the taxpayer assigned the Nebraska ID number 000072759.
- B006259285.EDI is the February return for the taxpayer assigned Nebraska ID number 006259285.
- Anytime a test file is transmitted, a "T" should be used instead of a month indicator.

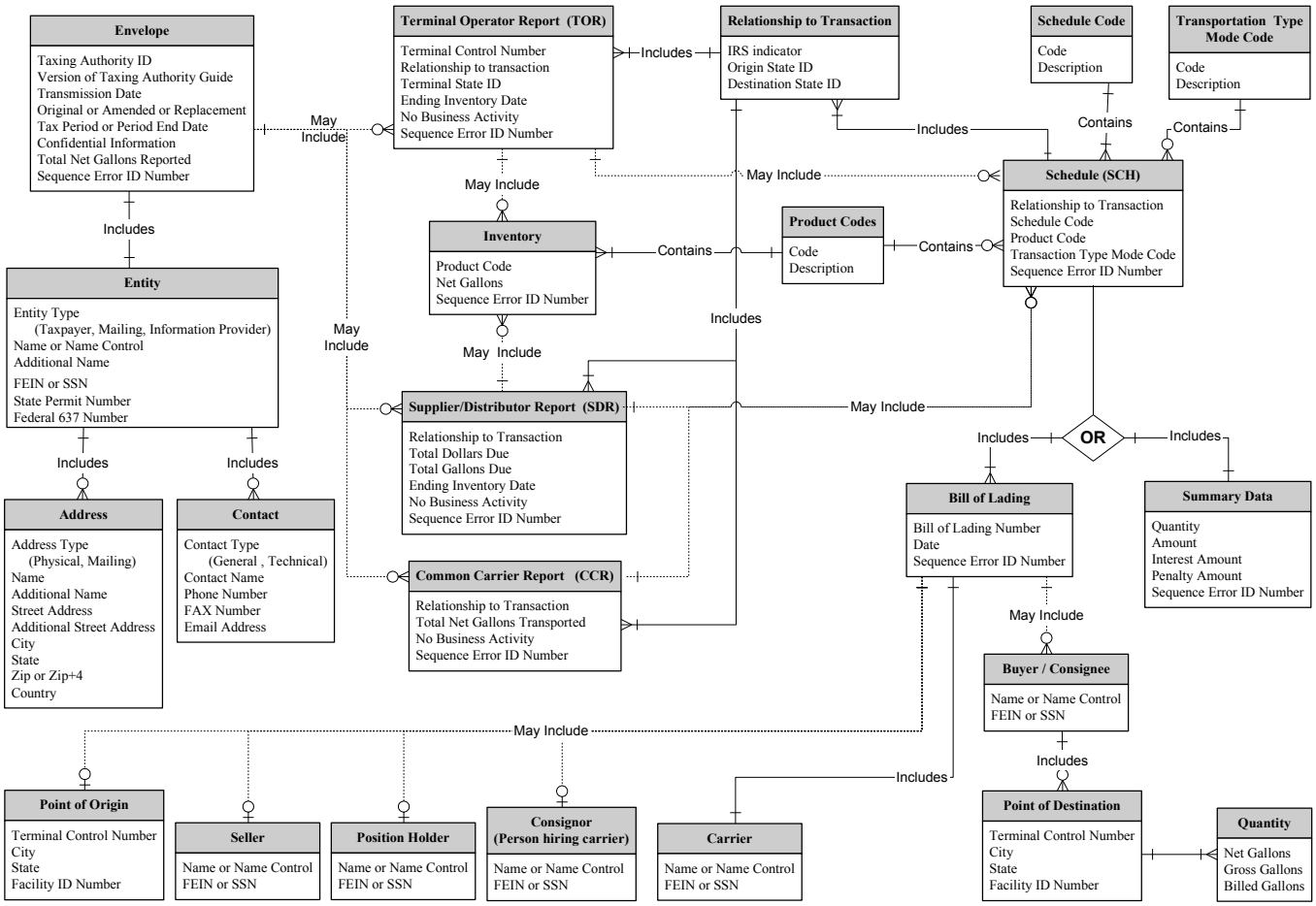
EDI 813 Version

Nebraska migrated to the ANSI ASC X12 Version Release 004030 EDI standards for the EDI 813 (Electronic Filing of Tax Return Data) transaction set. Many states have implemented, or are planning on implementing, the EDI 813 v4030 for motor fuels tax filing. Previous releases of the EDI 813 transaction set allowed for individual state variations in EDI filing. Version 4030 promotes uniformity in motor fuels tax filing. As states migrate to the 4030 version, filers will be able to create a more generic EDI map, reducing the effort needed to track individual state variations.

FTA Review

This guide was certified by the E-Commerce Subcommittee of the FTA Motor Fuels Uniformity Committee in July 2004.

Chapter 2 - Motor Fuels X12 Data Model



Chapter 3 – X12 Attribute and Separator Conventions

Attributes

Attribute	Definition	
Data Element Type	Nn – Numeric	Numeric type data element is symbolized by the two-position representation (Nn). N indicates a numeric, and n indicates the decimal places to the right of a fixed, implied decimal point. N0 (N Zero) is a numeric with no decimal places.
	R – Decimal (Real)	The decimal point is optional for integer values, but is required for fractional values. For negative values, the leading minus (-) sign is used. Absence of this sign indicates a positive value. The plus (+) sign should not be transmitted.
	ID – Identifier	An identifier data element must always contain a value from a predefined list of values that is maintained by ASC X12 or by other bodies that are recognized by ASC X12.
	AN – String	A string (Alphanumeric) is a sequence of any characters from the basic or extended character sets. It must contain at least one non-space character. The significant characters must be left justified. Leading spaces, if any, are assumed to be significant. Trailing spaces should be suppressed.
	DT – Date	Format for the date type is CCYYMMDD. CC is the century digits of the year (ex. 19, 20). YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12), and DD for the day (01-31).
	TM – Time	Format for the time type is HHMMSS, expressed in 24-hour clock format. HH is the numeric value for hour (00-23), MM for minute (00-59), and SS for second (00-59).
Requirement Designator	Defines how the data element is used in a segment. M Mandatory data element - This element is required to appear in the segment. O Optional data element - The appearance of this data element is at the option of the sending party or is based on a mutual agreement of the interchange parties. X Relational data element - Relational conditions may exist between two or more data elements. If one is present the other/s is required. The relational condition is displayed under the Syntax Noted of the X12 Standards.	
Data Element Length	The number of character positions assigned to a data element. Example: Data element length of 2/10. You must have at least 2 characters but no more than 10 characters for this element (minimum of 2/ maximum of 10).	
Semantic Note Designator	Z – Designator	A data element within a segment may have a designator (Z) that indicates the existence of a semantic note. Semantic notes are considered part of the standard. If a condition designator and a semantic note both affect a single data element, the condition will appear first, separated from the semantic note designator by a vertical bar (|). The number 00 to the left of the comment identifies semantic notes that are general in nature.

Separator Requirements

Type	ASCII Value	EBCDIC Value	Character	Character Name
Repetition Separator	7C	4F	|	Pipe
Segment Terminator	5C	E0	\	Back Slash
Element Separator	7E	A1	~	Tilde
Sub-element Separator	5E	5F	^	Caret
Padding Character	20	40	Space	Space

Chapter 4 – X12 EDI Envelope

Envelope Flows

- **ISA Interchange Control Header**
  - **GS Functional Group Header**
    - **820 Transaction Set (ACH Payment)** — *Max 1*
      820 details are defined in this guide.
  - **GE Functional Group Trailer**
  - **GS Functional Group Header**
    - **813 Transaction Set (Combined Reporting)** — *Max >1*
      813 details are defined in this guide.
  - **GE Functional Group Trailer**
- **IEA Interchange Control Trailer**

- **ISA Interchange Control Header**
  - **GS Functional Group Header**
    - **826 Transaction Set (Tax Information Exchange)** — *Max 1*
      826 details are defined in this guide.
  - **GE Functional Group Trailer**
- **IEA Interchange Control Trailer**

- **ISA Interchange Control Header**
  - **GS Functional Group Header**
    - **151 Transaction Set (Electronic Filing of Tax Return Data Acknowledgement)** — *Max 1*
      151 details are defined in this guide.
  - **GE Functional Group Trailer**
- **IEA Interchange Control Trailer**

- **ISA Interchange Control Header**
  - **GS Functional Group Header**
    - **997 Transaction Set (Functional Acknowledgement)** — *Max 1*
      997 details are defined in this guide.
  - **GE Functional Group Trailer**
- **IEA Interchange Control Trailer**

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
FTA Notes	**Note: Notes defined by FTA Uniformity**
NE Notes	**Note: Notes defined by the Nebraska Department of Revenue to further clarify the Department's requirements**
Struck-out Text	**Text, elements or entire segments that are struck out (~~example~~), are part of the Uniform map, but are not used by Nebraska**

Note: The contents of the ISA-IEA header and trailer, and the GS-GE header and trailer, are subject to agreement between the sender and receiver. **The values and descriptions of the ISA-IEA and GS-GE headers and trailers will be defined as a process of software developer and transmitter testing with NELFS.**

Interchange Control Header Description

Interchange Segment								**(Required)**
Element ID	**Elem Ref #**	**Sub-Ele Ref#**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
ISA01	I01		M	Authorization Information Qualifier	ID	2	2	"00" = No Authorization Information Present (No Meaningful Information in ISA02)
ISA02	I02		M	Authorization Information	AN	10	10	Information used for additional identification or authorization of the interchange sender or the data in the interchange. Enter 10 spaces.
ISA03	I03		M	Security Information Qualifier	ID	2	2	"00" = No Security Information Present (No Meaningful Information in ISA 04)
ISA04	I04		M	Security Information	AN	10	10	This is used for identifying the security information about the interchange sender or the data in the interchange. Enter 10 spaces.
ISA05	I05		M	Interchange ID Qualifier	ID	2	2	"ZZ" = ID qualifier published by the sender used to designate the sender ID element being qualified.
ISA06	I06		M	Interchange Sender ID	AN	15	15	Sender FEIN (9 digits) followed by 6 spaces
ISA07	I05		M	Interchange ID Qualifier	ID	2	2	"ZZ" = ID qualifier published by the receiver used to designate the receiver ID element being qualified.
ISA08	I07		M	Interchange Receiver ID	AN	15	15	"4716 MOTOR FUEL"
ISA09	I08		M	Interchange Date	DT	6	6	"YYMMDD" = Date Of The Interchange
ISA10	I09		M	Interchange Time	TM	4	4	"HHMM" = Time Of The Interchange
ISA11	I65		M	Repetition Separator		1	1	"|" = EBCDIC - 4F HEX ASCII - 7C HEX
ISA12	I11		M	Interchange Control Version Number	ID	5	5	"00403"
ISA13	I12		M	Interchange Control Number	N0	9	9	The interchange control number uniquely identifies the interchange data to the sender. The sender assigns this number.
ISA14	I13		M	Acknowledgment Requested	ID	1	1	"0" = No Acknowledgment Required "1" = Interchange Acknowledgment Requested
ISA15	I14		M	Usage Indicator	ID	1	1	"P" = Production Data "T" = Test Data
ISA16	I15		M	Component Sub-Element Separator		1	1	"^" = EBCDIC – 5F HEX ASCII – 5E HEX
`ISA~00~ ~00~ ~ZZ~123456789 ~ZZ~4716 MOTOR FUEL ~050222~0835~|~00403~000000001~0~T~^\`								
Syntax Notes:		**None**						
FTA Note:		**ISA09 does not include the century based on the ANSI ASC X12 Standard.**						
Nebraska Notes: The ISA Interchange Control Header contains segments that with the IEA Control Trailer, envelope one or more functional groups. These define data element separators and data segment terminators, identify the sender and the receiver, provide control information for the interchange, and allow for authorization and security information. These are always fixed-length records containing fixed-length data elements.								

Functional Group Header Description

Functional Group Segment								**(Required)**
Element ID	**Elem. Ref #**	**Sub-Ele Ref#**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
GS01	479		M	Functional Identifier Code	ID	2	2	"TF" for 813 Transaction Set
GS02	142		M	Application Sender's Code	AN	2	15	Code identifying party sending transmission. Code assigned by sender and agreed to by trading partner. Sender FEIN
GS03	124		M	Application Receiver's Code	AN	2	15	"xy" where x = "R" (return only) where y = "T" (test) or "P" (production)
GS04	373		M/Z	Date	DT	8	8	"CCYYMMDD" = Date
GS05	337		M/Z	Time	TM	4	8	"HHMMSSDD" = Time
GS06	28		M/Z	Group Control Number	N0	1	9	Assigned number originated and maintained by the sender.
GS07	455		M	Responsible Agency Code	ID	1	2	"X" = ASC X12
GS08	480		M	Version/ Release / Industry Identifier Code	AN	1	12	"004030"
GS~TF~123456789~RP~20120814~0835~1101~X~004030								
Syntax Notes:	**None**							
FTA Note:	**None**							

813 Electronic Filing of Tax Return Data – see page 5-15

Functional Group Trailer Description

Functional Group Segment								**(Required)**
Element ID	**Elem Ref #**	**Sub-Ele Ref#**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
GE01	97		M	Number Of Transaction Sets Included	N0	1	6	Count of transaction sets within this GS/GE.
GE02	28		M/Z	Group Control Number	N0	1	9	The data interchange control number in the trailer must be identical to the same data element in the associated functional header (GS06).
`GE~1~3003\`								
Syntax Notes:	**None**							
FTA Note:	**None**							
Nebraska Notes:	**The GE segment indicates the number of 813s within and includes a control number.**							

Interchange Control Trailer Description

Interchange Segment								**(Required)**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
IEA01	I16		M	Number Of Included Functional Groups	N0	1	5	Count of Function Groups Within This ISA/IEA.
IEA02	I12		M	Interchange Control Number	N0	9	9	The interchange number in the trailer must be identical to the same data element in the associated interchange header (ISA13).
`IEA~1~000003003\`								
Syntax Notes:	**None**							
FTA Note:	**None**							
Nebraska Notes:	**The count will always equal 1 for Nebraska's Motor Fuels application since only one Functional Group will be used.**							

Chapter 5 - 813 EDI Combined Reporting

ANSI ASC X12 – 813 EDI Standard

RELEASE • 004030 TRANSACTION SET TABLES • 813

813 Electronic Filing of Tax Return Data

FUNCTIONAL GROUP: **TF**

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Transaction Set (813) for use within the context of an Electronic Data Interchange (EDI) environment. This transaction set can be used by tax filers to electronically file tax returns with a federal, state, or local taxing authority and which may initiate payments related to the tax return.

Table 1

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	ST	Transaction Set Header	M	1	
	0200	BTI	Beginning Tax Information	M	1	
	0300	DTM	Date/Time Reference	M	10	
N	0400	TIA	Tax Information and Amount	O	1000	
	0430	REF	Reference Identification	O	10	
	0450	TRN	Trace	O	1000	
	0470	BPR	Beginning Segment for Payment Order/Remittance Advice	O	1000	
			LOOP ID - N1			>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
	1000	PER	Administrative Communications Contact	O	2	

Table 2

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
			LOOP ID - TFS			100000
	0100	TFS	Tax Form	O	1	
	0200	REF	Reference Identification	O	10	
	0300	DTM	Date/Time Reference	O	10	
	0400	MSG	Message Text	O	1000	
			LOOP ID - N1			>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
			LOOP ID - TIA			10000
N	0920	TIA	Tax Information and Amount	O	1	
	0940	DTM	Date/Time Reference	O	10	
	0960	MSG	Message Text	O	1000	
			LOOP ID - FGS			100000
	1000	FGS	Form Group	O	1	
	1100	REF	Reference Identification	O	10	
	1200	DTM	Date/Time Reference	O	10	
			LOOP ID - N1			>1
N	1300	N1	Name	O	1	

DECEMBER 1999 1

[1]

[1] *Data Interchange Standards Association, Inc. (DISA)*

	1400	N2	Additional Name Information	O	2		
	1500	IN2	Individual Name Structure Components	O	10		
	1600	N3	Address Information	O	2		
	1700	N4	Geographic Location	O	1		
			LOOP ID - TIA			10000	
N	1800	TIA	Tax Information and Amount	O	1		
	1900	DTM	Date/Time Reference	O	10		
	2000	MSG	Message Text	O	1000		

Table 3

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	SE	Transaction Set Trailer	M	1	

Changes loop repeat value in table/positions 1/0500, 2/0500 and 2/1300.	6	205299

NOTES

1/0400 The TIA segment allows for tax information and amounts associated with the entire filing. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

1/0500 This N1 loop reflects names and addresses associated with the entire filing.

2/0500 This N1 loop reflects names and addresses associated with a particular tax form (TFS).

2/0920 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

2/1300 This N1 loop reflects names and addresses associated with a particular subset of a tax form.

2/1800 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

[2]

[2] *Data Interchange Standards Association, Inc. (DISA)*

813 Structure

Struck-out Text | **Text, elements or entire segments that are struck out (~~example~~), are part of the Uniform map, but are not used by Nebraska**

Table 1

Pos No	Uniform 813 Map	Header
0100	**ST**	Transaction Set Header
0200	**BTI**	Identify Tax Agency Information
0300	**DTM**	Tax Filing Period
0400	**TIA**	Version of Taxing Authority's Implementation Guide
0400	**TIA**	Confidential Information
0400	**TIA**	Total Net Reported
0430	**REF**	Sequence ID Number
0500	**N1**	Taxpayer Name Detail
0600	**N2**	Additional Taxpayer Name Detail
0800	**N3**	Address Detail
0900	**N4**	City, State, Zip Code Detail
1000	**PER**	General Contact Person
1000	**PER**	EDI Contact Person
0500	**N1**	Mailing Name Detail
0600	**N2**	Additional Mailing Name Detail
0800	**N3**	Mailing Address Detail
0900	**N4**	Mailing City State Zip Code Detail

Table 2

Pos No	Uniform 813 Map	TOR	SDR	~~CCR~~	SUM	SCH
0100	**TFS**	Terminal Operator Report	Supplier/Distributor Report	~~Common Carrier Report~~	Summary Information	Schedules
0200	~~**REF**~~	~~Relationship to the Transaction~~	~~Relationship to the Transaction~~	~~Relationship to the Transaction~~	~~Relationship to the Transaction~~	~~Relationship to the Transaction~~
0200	**REF**	Sequence ID Number	Sequence ID Number	~~Sequence ID Number~~	Sequence ID Number	Sequence ID Number
0200	**REF**	No Activity	No Activity	~~No Activity~~		
0300	**DTM**	Ending Inventory Date	Ending Inventory Date			
0500	**N1**					Point of Origin
0500	**N1**					Seller Information
0500	**N1**					Position Holder Information
0500	**N1**					~~Person Hiring Carrier (Consignor)~~
0500	**N1**					Carrier Information
0500	**N1**					Buyer/Consignee Information
0500	**N1**					Point of Destination
0920	**TIA**		Total Due	~~Total Delivered~~		
1000	**FGS**	Physical Inventory by Product	Physical Inventory by Product		Summary Data	Bill of Lading
1100	**REF**	Sequence ID Number	Sequence ID Number		Sequence ID Number	Sequence ID Number
1200	**DTM**					Bill of Lading Date
1800	**TIA**	Physical Inventory	Physical Inventory		Information	Bill of Lading Net
1800	**TIA**				Interest	Bill of Lading Gross
1800	**TIA**				Penalty	Bill of Lading Billed

Table 3

Pos No	Uniform 813 Map	Trailer
0100	**SE**	Transaction Set Trailer

813 Map Flow

0100 ST Transaction Set Header (TS 813) — *Max 1*

- 0200 BTI Identify Tax Agency Information
- 0300 DTM Tax Filing Period
- 0400 TIA Version of Taxing Authority's Implementation Guide
- 0400 TIA Confidential Information
- 0400 TIA Total Net Reported
- 0430 REF Sequence Error ID Number

0500 N1 Loop Taxpayer Name Detail — *Max 1*

- 0600 N2 Additional Taxpayer Name Detail
- 0800 N3 Address Detail
- 0900 N4 City, State, Zip Code Detail
- 1000 PER General Contact Person
- 1000 PER EDI Contact Person

0500 N1 Loop Mailing Name Detail — *Max 1*

- 0600 N2 Additional Mailing Name Detail
- 0800 N3 Mailing Address Detail
- 0900 N4 Mailing City, State, Zip Code Detail

0100 TFS Loop Terminal Operator Report (TOR)

- 0200 REF Relationship to the Transaction Information
- 0200 REF Sequence Error ID Number
- 0200 REF No Activity
- 0300 DTM Ending Inventory Date

1000 FGS Loop Physical Inventory by Product — *Max 100,000*

- 1100 REF Sequence Error ID Number
- 1800 TIA Physical Inventory

0100 TFS Loop Supplier/Distributor Report (SDR)

- 0200 REF Relationship to the Transaction Information
- 0200 REF Sequence Error ID Number
- 0200 REF No Activity
- 0300 DTM Ending Inventory Date
- 0920 TIA Total Due

1000 FGS Loop Line Items From Face of Return not Derived From Schedules — *Max 100,000*

- 1100 REF Sequence Error ID Number
- 1800 TIA Line Item Detail

0100 TFS Loop Common Carrier Report (CCR)

- 0200 REF Relationship to the Transaction Information
- 0200 REF Sequence Error ID Number
- 0200 REF No Activity
- 0920 TIA Total Delivered

0100 TFS Loop Summary Information

- 0200 REF Relationship to the Transaction information
- 0200 REF Sequence Error ID Number

1000 FGS Loop Summary Data — *Max 100,000*

- 1100 REF Sequence Error ID Number
- 1800 TIA Information
- 1800 TIA Interest
- 1800 TIA Penality

0100 TFS Loop Schedules

- 0200 REF Relationship to the Transaction information
- 0200 REF Sequence Error ID Number
- 0500 N1 Point of Origin
- 0500 N1 Seller Information
- 0500 N1 Position Holder Information
- 0500 N1 Person Hiring Carrier (Consignor)
- 0500 N1 Carrier Information
- 0500 N1 Buyer/Consignee Information
- 0500 N1 Point of Destination

1000 FGS Loop Bill Lading — *Max 100,000*

- 1100 REF Sequence Error ID Number
- 1200 DTM Bill of Lading Date
- 1800 TIA Bill of Lading Net
- 1800 TIA Bill of Lading Gross
- 1800 TIA Bill of Lading Billed

Maximum Number of TFS Loops = 100,000

0100 SE Transaction Set Trailer

813 EDI Map

FTA Motor Fuel Tax Section Uniformity Committee

The Combined Reporting map is based on Uniform Forms adopted by the Uniformity Committee of the Motor Fuel Tax Section of the Federation of Tax Administrators (FTA). This map is consistent with ANSI ASC X12 version 4030 standards.

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
FTA Notes	**Note: Notes defined by FTA Uniformity**
Nebraska Notes	**Note: Notes defined by the Nebraska Department of Revenue to further clarify the Department's requirements**
Struck-out Text	**Text, elements or entire segments that are struck out (~~example~~), are part of the Uniform map, but are not used by Nebraska**

Transaction Set Header Description

Beginning of Transaction Set Header Segment **(Required) Pos. No. 0100**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)
ST03	1705		O/Z	Implementation Convention Reference	AN	1	5	Version of Taxing Authority's implementation Guide '2005' = Nebraska Version 2005

ST~813~3003~2005

Syntax Notes: **None**

FTA Note: **It is recommended that the ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.**

Nebraska Notes: **Nebraska requires use of ST03.**

Identify Tax Agency Information Begin Tax Information Segment **(Required) Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Defines as Tax Filing
BTI02	127		M	Reference Number	AN	3	3	Determined by FTA "050" = All Fuels Tax Filings
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority
BTI04	67		M	ID Code	AN	2	20	Determined by Tax Authority 'NE16'
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date
BTI06	818		O	Name Control ID	AN	4	4	First 4 positions of Taxpayer's Legal Business Name. If business name is less than 4 characters, left justify name control and pad with "*".
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN Federal Employer Identification Number "34" = Social Security Number
BTI08	67		X	ID Code	AN	9	15	Taxpayer's FEIN or SSN
BTI09	66		X	ID Code Qualifier	ID	2	2	"49" = State (assigned) Identification Number
BTI10	67		X	ID Code	AN	2	20	Assigned Nebraska State ID (9 digits)
BTI11	66		X	ID Code Qualifier	ID	2	2	"SV" = Electronic Filer ID Number
BTI12	67		X	ID Code	AN	9	15	State assigned Software Identification
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: "00" = Original ~~"05" = Replace~~ "15" = Resubmission
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: "6S" = Supplemental ~~"6R" = Resubmission~~ "CO" = Corrected

BTI~T6~050~47~NE16~20120814~SAMP~24~123456789~49~009876543~SV~1000002462~00

Syntax Notes: **If either BTI07 or BTI08 is present, then the other is required.**
If either BTI09 or BTI10 is present, then the other is required.
If either BTI11 or BTI12 is present, then the other is required.

Nebraska Notes: **BTI12 - Contact the Motor Fuels Division to obtain your 10-digit Software Identification Number.**

FTA Notes:
The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications (BTI14 should be used without BTI13). This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located below.

Element	Application
BTI13 [Initial Return]	
"00" = Original	**Use "Original" when first attempting to transmit your return to the Department whether the return is received or not. Always use "00" until the original return is received.**
~~**"05" = Replace**~~	~~**Use "Replace" when first attempt of transmitted return had corrupted data.**~~
"15" = Resubmission	**Use "Resubmission" when the Department did not receive first attempt of your transmitted return.**
BTI14 [Amended Return]	
"CO" = Corrected	**Use "Corrected" when adjusting or correcting original or amended return.**
~~**"6R" = Resubmission**~~	~~**Use "Resubmission" when first attempt to transmit amended return was not received by the Department.**~~
"6S" = Supplemental	**Use "Supplemental" when transmitting new or additional data not included in original or amended return.**

Nebraska Notes:
BTI07 must be the FEIN if the taxpayer has one. For sole proprietorships that have not been issued a FEIN, use the substitute FEIN.
BTI12 is assigned by the Department.
On amended returns, use BTI14 value of "CO" when submitting a full replacement return. Use BTI14 value of "6S" when submitting additional transactions or correcting non-return information.

Tax Filing Period **(Required)**
Date/Time Reference Segment **Pos. No. 0300**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End
DTM03 and DTM04 are not used.								
~~DTM05~~	~~1250~~		~~X~~	~~Date Time Period Format Qualifier~~	~~ID~~	~~3~~	~~3~~	~~"RD8" = Range of Dates~~
~~DTM06~~	~~1251~~		~~X~~	~~Date Time Period~~	~~AN~~	~~17~~	~~17~~	~~"CCYYMMDD-CCYYMMDD" = Tax Filing Period Beginning and Ending Dates.~~

DTM~194~20120731

Syntax Notes: **At least one of DTM02 or DTM05 is required.**
If either DTM05 or DTM06 is present, then the other is required.

FTA Notes: **If qualifier "194" is used in DTM01, then DTM05 and DTM06 are not used.**
If qualifier "683" is used in DTM01, then DTM02 is not used.

~~**Confidential Data**~~
~~**Tax Information and Amount Segment**~~ ~~**Pos. No. 0400**~~

~~Element ID~~	~~Elem Ref #~~	~~Sub-Ele Ref #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Length Max~~	~~Field Description~~
~~TIA01~~	~~817~~		~~M~~	~~Tax Information Code~~	~~AN~~	~~4~~	~~4~~	~~"5010" = Confidential Information~~
~~**TIA02 is not used.**~~								
~~TIA03~~	~~449~~		~~X~~	~~Fixed Format Information~~	~~AN~~	~~1~~	~~5~~	~~User defined: Example: "6103" = IRS 6103B Tax data.~~

~~**TIA~5010~~~6103**~~

~~**Syntax Notes:** **TIA03 is required.**~~

~~**FTA Notes:** **This segment is used only between the states and the IRS**~~

Total Net Reported
Tax Information and Amount Segment **Pos. No. 0400**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	817		M	Tax Information Code	AN	4	4	"5001" = Total Net Reported
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons in Tax Filing
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5001~~~1000000~GA								
Syntax Notes:	**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**							
FTA Notes:	**Even though this value can be calculated, it is included, as a control figure to verify that the amount calculated by the Tax Authority is the same as expected by the taxpayer.**							

Sequence ID Number
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"FJ" = Sequence ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
REF~55~01234								
Syntax Notes:	**At least one of the REF02 or REF03 is required.**							
FTA Notes:	**This segment is only used when resending to an error reported in the 151 transaction set.** **REF02 is always required. REF03 is used for resending to an error**							

Payment Order Remittance Advice **(Required)**
Beginning Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
BPR01	305		M	Transaction Handling Code	ID	1	2	"S" = Single Debit Authorization "P" = Pre-notification
BPR02	782		M	Monetary Amount	R	1	18	Amount of tax payment
BPR03	478		M	Credit/Debit Flag Code	ID	1	1	"D" = Debit
BPR04	591		M	Payment Method Code	ID	3	3	"ACH" = Automated Clearing House
BPR05	812		M	Payment Format Code	ID	3	3	"CCD" = Cash Contration/Disbursement "CCP" = Cash Concentration/Disbursement plus Addenda (CCD+)
BPR06 through BPR11 are not inserted by the taxpayer. They are on file with the party that creates the ACH Debit transaction. The taxpayer transmits empty fields for these elements.								
BPR06	506		X/Z	(ODFI) ID Number Qualifier	ID	2	2	"01" = ABA Transit Routing Number and Check Digits.
BPR07	507		X	(ODFI) Identification Number	AN	3	12	State's Bank Routing and Transit Number
BPR08	569		O/Z	(ODFI) Account Number Qualifier	ID	1	3	"DA" = Demand Deposit "SG" = Savings
BPR09	508		X/Z	(ODFI) Account Number	AN	1	35	State's Bank Account Number to be Credited
BPR10	509		O	Originating Company Identifier	AN	10	10	State ID Example: Taxing Authority's DUNS Number
BPR11	510		O	Originating Company Supplemental Code	O	9	9	Code Identifying Fiscal Agent
BPR12	506		X/Z	(RDFI) ID Number Qualifier	ID	2	2	"01" = ABA Transit Routing Number and Check Digits
BPR13	507		X	(RDFI) Identification Number	AN	3	12	Taxpayer's Bank Routing and Transit Number
BPR14	569		O/Z	(RDFI) Account Number Qualifier	ID	1	3	"DA" = Demand Deposit "SG" = Savings
BPR15	508		X/Z	(RDFI) Account Number	AN	1	35	Taxpayer's Bank Accounted to be Debited
BPR16	373		O/Z	Date	DT	8	8	The intended payment effective date (CCYYMMDD)
BPR17	1048		O/Z	Business Function Code	ID	1	3	"TAX" = Tax Payment
BPR~S~500~D~ACH~CCD~~~~~~~01~123456789~DA~987654321~20010325~TAX								
Syntax Notes:	**If either BPR06 or BPR07 is present, then the other is required.** **If BPR08 is present, then BPR09 is required.** **If either BPR12 or BPR13 is present, then the other is required.**							

	~~If BPR14 is present, then BPR15 is required.~~
~~FTA Notes:~~	~~This segment should not be mandated by a taxing authority~~ ~~ODFI (Originating Depository Financial Institution) is the bank that creates the ACH transaction. For debit transactions, this is the state's Bank.~~ ~~RDFI (Receiving Depository Financial Institution) is the bank that accepts the ACH transaction. For debit transactions, this is the Taxpayer's Bank.~~

Name Detail
Name Segment **Pos. No. 0500**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"TP" = Primary Taxpayer
N102	93		X	Name	AN	1	35	Taxpayer Name

`N1~TP~Sample Oil Company\`

Syntax Notes:	**N102 is required.**
FTA Note:	**N101: Use "TP" for tax reporting. ~~or "L9" for information reporting.~~**
Nebraska Notes:	**This segment is optional.**

Additional Taxpayer Name Detail
Additional Name Segment **Pos. No. 0600**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N201	93		M	Name	AN	1	35	Taxpayer Name
N202	93		O	Name	AN	1	35	Taxpayer Name

`N2~Sample Oil LTD\`

Syntax Notes:	**None**
FTA Note:	**None**
Nebraska Notes:	**This segment is optional.**

Address Detail
Address Information Segment **Pos. No. 0800**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N301	166		M	Address Information	AN	1	35	First Line Street Address
N302	166		O	Address Information	AN	1	35	Second Line Street Address

`N3~1234 Street Address\`

Syntax Notes:	**None**
FTA Note:	**None**
Nebraska Notes:	**This segment is optional.**

City, State, Zip Code Detail
Location Geographic Segment **Pos. No. 0900**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N401	19		O	City Name	AN	2	30	Name of City
N402	156		O	State code or Province	ID	2	2	State or Province Abbreviation
N403	116		O	Postal (Zip) Code	ID	3	11	ZIP Code, ZIP Plus 4 Code or Foreign Postal code
N404	26		O	Country	ID	2	2	Country Abbreviation (United States = US)

`N4~Lincoln~NE~22222~US\`

Syntax Notes:	**None**
FTA Note:	**None**
Nebraska Notes:	**This segment is optional.**

General Contact Person
Administrative Communications Contact Segment **Pos. No. 1000**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact
PER02	93		O	Name	AN	1	35	Contact Name
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail
PER08	364		X	Communications Number	AN	1	80	E-mail Address

PER~CN~Sample Contact Name~TE~4025555555~FX~4025555555~EM~samplecontact@sample.com

Syntax Notes: **If either PER03 or PER04 is present, then the other is required.**
If either PER05 or PER06 is present, then the other is required.
If either PER07 or PER08 is present, then the other is required.

FTA Note: **None**

Nebraska Notes: **This segment is optional.**

EDI Contact Person
Administrative Communications Contact Segment **Pos. No. 1000**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "EA" = EDI Coordinator
PER02	93		O	Name	AN	1	35	Contact Name
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail
PER08	364		X	Communications Number	AN	1	80	E-mail Address

PER~EA~Sample Contact Name~TE~4025555555~FX~4025555555~EM~samplecontact@sample.com

Syntax Notes: **If either PER03 or PER04 is present, then the other is required.**
If either PER05 or PER06 is present, then the other is required.
If either PER07 or PER08 is present, then the other is required.

FTA Note: **None**

Nebraska Notes: **This segment is optional.**

Mailing Name Detail
Name Segment **Pos. No. 0500**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"31" = Postal Mailing
N102	93		X	Name	AN	1	35	Mailing Name

N1~31~Sample Oil Company

Syntax Notes: **N102 is required.**

FTA Note: **None**

Nebraska Notes: **This segment is optional.**

Mailing Additional Name Detail
Additional Name Segment **Pos. No. 0600**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N201	93		M	Name	AN	1	35	Mailing Name
N202	93		O	Name	AN	1	35	Mailing Name

N2~Sample Oil LTD

Syntax Notes: **None**
FTA Note: **None**
Nebraska Note: **This segment is optional.**

Mailing Address Detail
Address Information Segment **Pos. No. 0800**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N301	166		M	Address Information	AN	1	35	First Line Street Address
N302	166		O	Address Information	AN	1	35	Second Line Street Address

N3~PO Box 1000

Syntax Notes: **None**
FTA Note: **None**
Nebraska Notes: **This segment is optional.**

Mailing City, State, Zip Code Detail
Location Geographic Segment **Pos. No. 0900**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N401	19		O	City Name	AN	2	30	Name of City
N402	156		O	State code or Province	ID	2	2	State or Province Abbreviation
N403	116		O	Postal (Zip) Code	ID	3	11	ZIP Code, ZIP Plus 4 Code or Foreign Postal code
N404	26		O	Country	ID	2	2	Country Abbreviation (United States = US)

N4~Lincoln~NE~22222~US

Syntax Notes: **None**
FTA Note: **None**
Nebraska Notes: **This segment is optional.**

End of Transaction Set Header

Transaction Set - Terminal Operator Report (TOR)

This Tax Form Segment (TFS) loop reports information on the TOR. Transaction detail is reported using the Schedule section of this map.

The TFS loop is repeated when reporting information for each terminal reported. Repeat the Forms Group Segment (FGS) loop within the TFS loop for each product reported.

Beginning of Terminal Operator Report
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code
TFS02	127		M	Reference Identification	AN	1	6	"TOR" = Terminal Operator Report
TFS03 and TFS04 are not used								
TFS05	66		X	ID Code Qualifier	ID	2	2	"TC" = IRS Terminal Code
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN)

TFS~T2~TOR~~~TC~T99NE1000

Syntax Notes: **If either TFS05 or TFS06 is present, then the other is required.**

FTA Note: **None**

~~**Relationship to the Transaction Information**~~
~~**Reference Segment**~~ ~~**Pos. No. 0200**~~

~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Length Max~~	~~Field Description~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"SU" = Special Processing~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~3~~	~~3~~	~~IRS = IRS Data~~ ~~N/A = If not applicable to the IRS~~
~~REF03 Not used~~								
~~REF04-01~~	~~C040~~	~~128~~	~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"S0" = Special Approval (S Zero)~~
~~REF04-02~~	~~C040~~	~~127~~	~~M~~	~~Reference Identification~~	~~AN~~	~~2~~	~~2~~	~~State Abbreviation for state which data belongs to.~~
~~REF04-03~~	~~C040~~	~~128~~	~~X~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"S0" = Special Approval (S Zero)~~
~~REF04-04~~	~~C040~~	~~127~~	~~X~~	~~Reference Identification~~	~~AN~~	~~2~~	~~2~~	~~State abbreviation for state which data belongs to.~~

~~**REF~SU~N/A~~S0^NE**~~

~~**Syntax Notes:** **REF02 is required.**~~

~~**FTA Note:** **REF02, REF04-02 and REF04-04 represent the taxing authorities and their relationship to the information in this TFS loop.**~~
~~**REF04-01 – REF04-03 use the sub-element separator.**~~

Sequence ID Number Usage

Sequence ID number is a counter used as a reference point when the Department contacts a filer with a question about the filer EDI file. The first Sequence ID Number within an envelope (ISA/IEA loop) will start at 1. Every subsequent REF within the ISA/IEA loop will be incremented by 1.

Sequence ID Number
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
~~REF03~~	~~352~~		~~X~~	~~Description~~	~~AN~~	~~1~~	~~5~~	~~Error Response Code~~

REF~55~12

Syntax Notes: **REF02 is required.**

FTA Notes: **REF02 is always required; REF03 is used when responding to an error.**

Nebraska Notes: **REF03 is not used. See notes on sequence number on page** 5-26.

Condition 1 - If an account has no activity, the following REF segment is required. The following Condition 2 DTM and FGS are not used.

No Activity								**(Conditional)**
Reference Number Segment								**Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	1	"1" = No Activity
REF~BE~1								
Syntax Notes:	**REF02 is required.**							
FTA Note:	**None**							

Condition 2 - If an account has activity, the following DTM and FGS segments are required. The preceding REF is not used. This FGS loop contains inventory information. The FGS loop repeated when the product code value changes.

Ending Inventory Date								**(Conditional)**
Date/Time Reference Segment								**Pos. No. 0300**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
DTM01	374		M	Date/Time Qualifier	ID	3	3	"184" = Inventory Date
DTM02	373		X	Date	DT	8	8	"CCYYMMDD"
DTM~184~20120731								
Syntax Notes:	**DTM02 is required.**							
FTA Note:	**None**							

Physical Inventory by Product								**(Conditional)**
Form Group Segment								**Pos. No. 1000**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
FGS01	350		M	Assigned Identification	AN	2	2	"EI" = Ending Inventory
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group
FGS03	127		X	Reference Identification	AN	3	3	Product Code See Appendix on page C-48
FGS~EI~PG~065								
Syntax Notes:	**If either FGS02 or FGS03 is present, then the other is required.**							
FTA Note:	**None**							

Sequence ID Number								
Reference Number Segment								**Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
~~REF03~~	~~352~~		~~X~~	~~Description~~	~~AN~~	~~1~~	~~5~~	~~Error Response Code~~
REF~55~34								
Syntax Notes:	**REF02 is required.**							
FTA Notes:	**REF02 is always required; REF03 is used when responding to an error.**							
Nebraska Notes:	**REF03 is not used. See notes on sequence number on page** 5-26.							

Inventory								**(Required if FGS is Used)**
Tax Information and Amount Segment								**Pos. No. 1800**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
TIA01	817		M	Tax Information ID Number	AN	4	4	"5002" = Net Physical Inventory
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
`TIA~5002~~~10000~GA\`								
Syntax Notes:	**At least one of TIA02, TIA03, TIA04,TIA06 or TIA07 is required.** **If TIA05 is present, then TIA04 is required.**							
FTA Note:	**Physical Inventory is the only value passed. All other information is derivable from schedules.**							

End of FGS loop (Line item detail)
End of TFS loop (TOR detail)

Transaction Set - Supplier/Distributor Report (SDR)

This TFS loop reports information on the SDR. Transaction detail is reported using the Summary Information and Schedule sections of this map.

Note: use the SDR mapping for reporting both the Nebraska Monthly Fuels Tax Return and the Nebraska Ethanol and Biodiesel Producer's Report.

Beginning of Supplier/Distributor Report Detail
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code
TFS02	127		M	Reference Identification	AN	1	6	"SDR" = Supplier/Distributor Report

TFS~T2~SDR

Syntax Notes: **None**

FTA Note: **The TFS loop is used once when reporting information for the SDR. Repeat the FGS loop within the TFS loop for each product reported.**

~~**Relationship to the Transaction Information**~~
~~**Reference Segment**~~ ~~**Pos. No. 0200**~~

~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Length Max~~	~~Field Description~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"SU" = Special Processing~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~3~~	~~3~~	~~IRS = IRS Data~~ ~~N/A = If not applicable to the IRS~~
~~REF03 Not used~~								
~~REF04-01~~	~~C040~~	~~128~~	~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"S0" = Special Approval (S Zero)~~
~~REF04-02~~	~~C040~~	~~127~~	~~M~~	~~Reference Identification~~	~~AN~~	~~2~~	~~2~~	~~State Abbreviation for state which data belongs to.~~
~~REF04-03~~	~~C040~~	~~128~~	~~X~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"S0" = Special Approval (S Zero)~~
~~REF04-04~~	~~C040~~	~~127~~	~~X~~	~~Reference Identification~~	~~AN~~	~~2~~	~~2~~	~~State abbreviation for state which data belongs to.~~

~~**REF~SU~N/A~~S0^NE**~~

~~**Syntax Notes:**~~ ~~**REF02 is required.**~~

~~**FTA Note:**~~ ~~**REF02, REF04-02 and REF04-04 represent the taxing authorities and their relationship to the information in this TFS loop.**~~

~~**REF04-01 – REF04-03 use the sub-element separator.**~~

Sequence ID Number
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
~~REF03~~	~~352~~		~~X~~	~~Description~~	~~AN~~	~~1~~	~~5~~	~~Error Response Code~~

REF~55~34

Syntax Notes: **REF02 is required.**

FTA Notes: **REF02 is always required; REF03 is used when responding to an error.**

Nebraska Notes: **REF03 is not used. See notes on sequence number on 5-26.**

Condition 1 - If an account has no activity, this segment is required. The Condition 2 DTM, TIA and FGS Loop are not used.

No Activity **Reference Number Segment**								**(Conditional)** **Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	1	"1" = No Activity
REF~BE~1								
Syntax Notes:	**REF02 is required.**							
FTA Notes:	**None**							

Condition 2 – If an account has activity, at least the TIA (Total Due) segment is required. The Condition 1 REF is not used. The FGS loop contains inventory information by product. The FGS loop repeats when the product code value changes.

Ending Inventory Date **Date/Time Reference Segment**								**(Conditional)** **Pos. No. 0300**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
DTM01	374		M	Date/Time Qualifier	ID	3	3	"184" = Inventory Date
DTM02	373		X	Date	DT	8	8	"CCYYMMDD"
DTM~184~20120731								
Syntax Notes:	**DTM02 is required.**							
FTA Notes:	**Use this segment when reporting ending inventory in the FGS Loop for the supplier/distributor.**							
Nebraska Notes:	**This segment is required only when reporting Form 83 – Nebraska Ethanol and Biodiesel Producer's Report.**							

Total Due **Tax Information and amount Segment**								**(Conditional)** **Pos. No. 0920**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
TIA01	817		M	Tax Information ID Number	AN	4	4	"5003" = Total Due
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount
TIA03 is not used.								
~~TIA04~~	~~380~~		~~X~~	~~Quantity~~	~~R~~	~~1~~	~~15~~	~~Quantity~~
~~TIA05~~	~~355~~		~~M~~	~~Unit of Measurement Code~~	~~ID~~	~~2~~	~~2~~	~~"GA" = Gallons~~
TIA~5003~2729								
Syntax Notes:	**At least one of TIA02 or TIA04 is required.** **If TIA05 is present, then TIA04 is required.**							
FTA Notes:	**Total Due is passed as a check value and represents dollars and/or quantity.**							
Nebraska Notes:	**Formatting of TIA02:** Nebraska Monthly Fuels Tax Return …….Total tax & fee due from Line 23 Nebraska Ethanol and Biodiesel Producer's Report…..Total tax & fee due from Line 21							

Physical Inventory by Product **Form Group Segment**								**(Conditional)** **Pos. No. 1000**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
FGS01	350		M	Assigned Identification	AN	2	2	"BI" = Beginning Inventory "EI" = Ending Inventory ~~"GL"= Gains and Losses~~
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group
FGS03	127		X	Reference Identification	AN	3	3	Product Code
FGS~EI~PG~065								
Syntax Notes:	**If either FGS02 or FGS03 is present, then the other is required.**							
FTA Notes:	**This FGS allows looping to report Inventory by product. Repeat this loop (a single TIA per FGS) as many times as needed to complete reporting requirements.**							
Nebraska Notes:	**This segment is required only when reporting Form 83 – Nebraska Ethanol and Biodiesel Producer's Report.** **Beginning Inventory and Ending Inventory are required.**							

Sequence ID Number
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
~~REF03~~	~~352~~		~~X~~	~~Description~~	~~AN~~	~~1~~	~~5~~	~~Error Response Code~~

REF~55~3

Syntax Notes: **REF02 is required.**
FTA Notes: **REF02 is always required; REF03 is used when responding to an error.**
Nebraska Notes: **REF03 is not used. See notes on sequence number on page** 5-26.

Inventory **(Required if FGS is Used)**
Tax Information and Amount Segment **Pos. No. 1800**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	"5002" = Net Physical Inventory
TIA02 - TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons

TIA~5002~~~24900~GA

Syntax Notes: **TIA04 is required.**
If TIA05 is present, then TIA04 is required.
FTA Notes: **Physical Inventory is the only value passed in this loop. All other information is derivable from schedules.**
Nebraska Notes: **This segment is required only when reporting Form 83 – Nebraska Ethanol and Biodiesel Producer's Report.**

End of FGS loop (Line item detail)
End of TFS loop (SDR detail)

Transaction Set – Common Carrier Report (CCR)

Nebraska discontinued requiring the CCR in July 2010.

This TFS loop reports information on the CCR. Transaction detail is reported using the Schedule sections of this map.

Beginning of Common Carrier Report
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code
TFS02	127		M	Reference Identification	AN	1	6	"CCR" = Common Carrier Return

TFS~T2~CCR

Syntax Notes: None

FTA Notes: The TFS loop is used once when reporting information for the CCR. Repeat the FGS loop within the TFS loop for each product reported.

Relationship to the Transaction Information
Reference Segment **Pos. No. 0200**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing
REF02	127		X	Reference Identification	AN	3	3	IRS = IRS Data N/A = If not applicable to the IRS
REF03 Not used								
REF04-01	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF04-02	C040	127	M	Reference Identification	AN	2	2	State Abbreviation for state which data belongs to.
REF04-03	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF04-04	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state which data belongs to.

REF~SU~N/A~~S0^NE

Syntax Notes: REF02 is required.

FTA Note: REF02, REF04-02 and REF04-04 represent the taxing authorities and their relationship to the information in this TFS loop.

REF04-01 – REF04-03 use the sub-element separator.

Sequence ID Number
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
REF03	352		X	Description	AN	1	5	Error Response Code

REF~55~12

Syntax Notes: REF02 is required.

FTA Notes: REF02 is always required; REF03 is used when responding to an error

Nebraska Notes: REF03 is not used. See notes on sequence number on page 5-26

Condition 1 - If an account has no activity, this segment is required. The Condition 2 TIA is not used.

No Activity **(Conditional)**
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	1	"1" = No Activity

REF~BE~1

Syntax Notes: REF02 is required.

FTA Notes: None

~~Condition 2 – If an account has activity, this segment is required. The Condition 1 REF is not used.~~

~~Total Delivered~~								**~~(Conditional)~~**
~~Tax Information and Amount Segment~~								**~~Pos. No. 0920~~**
~~Element ID~~	**~~Elem Ref. #~~**	**~~Sub-Ele Ref. #~~**	**~~Field Status~~**	**~~Field Name~~**	**~~Field Type~~**	**~~Length Min~~**	**~~Length Max~~**	**~~Field Description~~**
~~TIA01~~	~~817~~		~~M~~	~~Tax Information ID Number~~	~~AN~~	4	4	~~TIA Code~~ ~~"5004" = Total Net Transported~~
~~TIA02 and TIA03 are not used.~~								
~~TIA04~~	~~380~~		~~X~~	~~Quantity~~	~~R~~	~~1~~	~~15~~	~~Quantity~~
~~TIA05~~	~~355~~		~~M~~	~~Unit of Measurement Code~~	~~ID~~	~~2~~	~~2~~	~~"GA" = Gallons~~
~~TIA~5004~~~1000000~GA\~~								
~~Syntax Notes:~~	**~~TIA04 is required.~~** **~~If TIA05 is present, then TIA04 is required.~~**							
~~FTA Notes:~~	**~~None~~**							

~~End of TFS loop (CCR detail)~~

Summary Information

This TFS loop reports summary information. This TFS loop is used in combination with the SDR report.

Summary information is used when the information cannot be derived from the schedule details. This TFS loop repeats when one of the following values changes: TFS02 Summary Code; or TFS04 Product Code.

If there are no transactions to report in this filing, it is not necessary to transmit a Summary Information TFS loop.

Beginning of Summary Information
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	1	6	TFS02 Summary Codes **Monthly Fuels Tax Return** "S02A"…….Tax "S02D"…….Petroleum Release Remedial Action Fee "S05E"……..Other petroleum products first sold, offered for sale, or used in Nebraska' "S05I'……..Other Exempt Removals "S05M03"…Product Blended with Dyed Diesel **Ethanol and Biodiesel Producer's report** "S02A"…….Tax "S02D"……..Petroleum Release Remedial Action Fee "S05A" ……Whole Gallons Produced
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group
TFS04	127		X	Reference Identification	AN	3	3	Summary Product Code - See instructions on Nebraska Summary Mapping page.
TFS05	66		X	Identification Code Qualifier	ID	2	2	"94" = Mode
TFS06	67		X	Identification Code	AN	2	2	"CE" = Transaction Type Mode Code

TFS~T3~S02D~PG~065~94~CE

Syntax Notes: **If either TFS03 or TFS04 is present, then the other is required.**
If either TFS05 or TFS06 is present, then the other is required.

FTA Notes: **None**

Nebraska Notes: **None**

~~**Relationship to the Transaction Information**~~
~~**Reference Segment**~~ ~~**Pos. No. 0200**~~

~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Length Max~~	~~Field Description~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"SU" = Special Processing~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~3~~	~~3~~	~~IRS = IRS Data~~ ~~N/A = If not applicable to the IRS~~
~~REF03 Not used~~								
~~REF04-01~~	~~C040~~	~~128~~	~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"S0" = Special Approval (S Zero)~~
~~REF04-02~~	~~C040~~	~~127~~	~~M~~	~~Reference Identification~~	~~AN~~	~~2~~	~~2~~	~~State Abbreviation for state which data belongs to.~~
~~REF04-03~~	~~C040~~	~~128~~	~~X~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"S0" = Special Approval (S Zero)~~
~~REF04-04~~	~~C040~~	~~127~~	~~X~~	~~Reference Identification~~	~~AN~~	~~2~~	~~2~~	~~State abbreviation for state which data belongs to.~~

~~**REF~SU~N/A~~S0^NE**~~

~~**Syntax Notes:**~~ ~~**REF02 is required.**~~

~~**FTA Note:**~~ ~~**REF02, REF04-02 and REF04-04 represent the taxing authorities and their relationship to the information in this TFS loop.**~~

~~**REF04-01 – REF04-03 use the sub-element separator.**~~

Sequence ID Number
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
~~REF03~~	~~352~~		~~X~~	~~Description~~	~~AN~~	~~1~~	~~5~~	~~Error Response Code~~

REF~55~10

Syntax Notes: **REF02 is required.**
FTA Notes: **REF02 is always required; REF03 is used when responding to an error.**
Nebraska Notes: **REF03 is not used. See notes on sequence number on page** 5-26.

Summary Data
Forms Group Segment **Pos. No. 1000**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
FGS01	350		M	Assigned Identification	AN	1	1	"S" = Schedule Summary

FGS~S

Syntax Notes: **None**
FTA Notes: **None**

Sequence ID Number
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
~~REF03~~	~~352~~		~~X~~	~~Description~~	~~AN~~	~~1~~	~~5~~	~~Error Response Code~~

REF~55~

Syntax Notes: **REF02 is required.**
FTA Notes: **REF02 is always required; REF03 is used when responding to an error.**
Nebraska Notes: **REF03 is not used. See notes on sequence number on page** 5-26.

Information
Tax Information and Amount Segment **Pos. No. 1800**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	TIA Code "5005" Net "5006" Gross
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount
TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons

TIA~5006~~~76300~GA\ or TIA~5005~9935

Syntax Notes: **At least one of TIA02 or TIA04 is required.**
If TIA05 is present, then TIA04 is required.
FTA Notes: **None**
Nebraska Notes: **When formatting TIA01, use "5005" when reporting whole dollar amounts**
"5006" when reporting whole gross gallons.

~~Interest~~								
~~Tax Information and Amount Segment~~								~~Pos. No. 1800~~
~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Length Max~~	~~Field Description~~
~~TIA01~~	~~817~~		~~M~~	~~Tax Information ID Number~~	~~AN~~	~~4~~	~~4~~	~~"5008" = Interest~~
~~TIA02~~	~~782~~		~~X~~	~~Monetary Amount~~	~~R~~	~~1~~	~~15~~	~~Dollar Amount~~
~~TIA~5008~500\~~								
~~Syntax Notes:~~	~~TIA02 is required.~~							
~~FTA Notes:~~	~~None~~							

~~Penalty~~								
~~Tax Information and Amount Segment~~								~~Pos. No. 1800~~
~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Length Max~~	~~Field Description~~
~~TIA01~~	~~817~~		~~M~~	~~Tax Information ID Number~~	~~AN~~	~~4~~	~~4~~	~~"5009" = Penalty~~
~~TIA02~~	~~782~~		~~X~~	~~Monetary Amount~~	~~R~~	~~1~~	~~15~~	~~Dollar Amount~~
~~TIA~5009~200\~~								
~~Syntax Notes:~~	~~TIA02 is required.~~							
~~FTA Notes:~~	~~None~~							

End of FGS loop (Line item detail)
End of TFS loop (SDR detail)

Nebraska Summary Mapping

Monthly Fuels Tax Return

TFS02 Summary Code	Description	Location on Return	TIA Code
S05E	Other petroleum products first sold, offered for sale, or used in Nebraska	Line 4 of return	5006
S05M03	Biodiesel or kerosene blended with dyed diesel	Line 5 of return	5006
S05I	Exempt Removals (Gallons pursuant to Form 91EX)	Line 8 of return	5006
S02A	Tax – Motor Fuels Tax – Compressed Fuels Tax – Aircraft Fuels	Line 19 of return Line 20 of return Line 21 of return	5005 5005 5005
S02D	Petroleum Product Release Fee	Line 22 of return	5005

Ethanol and Biodiesel Producer's Report

TFS02 Summary Code	Description	Location on Return	TIA Code
S05A	Gallons Produced	Line 4 of return	5006
S02A	Tax	Line 18 of return	5005
S02D	Petroleum Product Release Fee	Line 19 of return	5005

Product Code Specifications

When reporting summary by product, summarize values and report using the primary product code for the column.

Monthly Fuels Tax Return

Column	Column Description	Product Codes	Primary Product Code
A	Gasoline/Gasohol/Ethanol	061/065/123/E00/124 (E01-E99)	065
B	Undyed Diesel/Biodiesel	160/B00/170 (B01-B99)	160
C	Dyed Diesel/Biodiesel	228/D00/171(D01-D99)	228
D	Undyed or Dyed Kerosene	142	142
E	Propane	054	054
F	CNG	224	224
G	Aviation Gasoline	125	125
H	Aviation Jet Fuel	130	130

Monthly Fuels Tax & Fee Summary

Line	Line Description	Product Codes	Primary Product Code
19	Net Tax Due – Motor Fuels	061/065/123/124/160/B00/170 (B01-B99)	065
20	Net Tax Due – Compressed Fuels	054/224	054
21	Net Tax Due – Aircraft Fuels	125/130	125
22	Pet. Release Remedial Action Fee	061/065/123/124/160/B00/228/D00/125/130/170 (B01-B99)/171 (D01-D99)	065

Ethanol and Biodiesel Producer's Report

Column	Column Description	Product Codes	Primary Product Code
A	Ethanol	061/123/E00	065
B	Biodiesel	B00/170	160

Note: The only summary that is required is Tax (S02A). For summary values other than Tax, zero values need not be sent. The exception would be on an amended return when the intent is to replace a non-zero original value with zero. Please refer to amendment procedures in Appendix on page G-54.

Schedules

This TFS loop begins the schedule detail. It repeats when one of the following values change:
Tax Form Code, Schedule Code, Mode Code, Product Code, Origin, Position Holder, Seller, Consignor, Carrier, Buyer, Consignee or Destination.

If there are no transactions to report in this filing, it is not necessary to transmit a Schedules TFS loop. You must indicate no activity in the TOR, SDR and/or ~~CCR~~ sections of this map.

Beginning of Schedules
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	1	6	Schedule Type Code See schedule code list in Appendix on page B-47
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group
TFS04	127		X	Reference Identification	AN	3	3	Product Code See Product Codes in Appendix on page C-48
TFS05	66		X	Identification Code Qualifier	ID	2	2	"94" = Mode
TFS06	67		X	Identification Code	AN	2	2	Transaction Type Mode Code See Code List in Appendix on page E-51

**TFS~T3~2~PG~065~94~J **

Syntax Notes: **If either TFS03 or TFS04 is present, then the other is required.**
If either TFS05 or TFS06 is present, then the other is required.

FTA Notes: **None**

Nebraska Notes: **Schedule Codes 13C and 13J require a transaction type mode of GS.**

~~**Relationship to the Transaction Information**~~
~~**Reference Segment**~~ ~~**Pos. No. 0200**~~

~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Length Max~~	~~Field Description~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"SU" = Special Processing~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~3~~	~~3~~	~~IRS = IRS Data~~ ~~N/A = If not applicable to the IRS~~
~~REF03 Not used~~								
~~REF04-01~~	~~C040~~	~~128~~	~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"S0" = Special Approval (S Zero)~~
~~REF04-02~~	~~C040~~	~~127~~	~~M~~	~~Reference Identification~~	~~AN~~	~~2~~	~~2~~	~~State Abbreviation for state which data belongs to.~~
~~REF04-03~~	~~C040~~	~~128~~	~~X~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"S0" = Special Approval (S Zero)~~
~~REF04-04~~	~~C040~~	~~127~~	~~X~~	~~Reference Identification~~	~~AN~~	~~2~~	~~2~~	~~State abbreviation for state which data belongs to.~~

~~**REF~SU~N/A~~S0^NE**~~

~~**Syntax Notes:** **REF02 is required.**~~

~~**FTA Note:** **REF02, REF04-02 and REF04-04 represent the taxing authorities and their relationship to the information in this TFS loop.**~~
~~**REF04-01 – REF04-03 use the sub-element separator.**~~

Sequence ID Number
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
~~REF03~~	~~352~~		~~X~~	~~Description~~	~~AN~~	~~1~~	~~5~~	~~Error Response Code~~

REF~55~36

Syntax Notes: **REF02 is required.**

FTA Notes: **REF02 is always required; REF03 is used when responding to an error.**

Nebraska Notes: **REF03 is not used. See notes on sequence number on page** 5-26.

For Point of Origin/Terminal: (One of the following Options is Required except for Schedule Codes 13C or 13J)

Use Option 1 when the origin has an IRS TCN.
Use Option 2 when the origin does not have an IRS TCN.
~~**Use Option 3 when the state requires an origin facility ID (currently used by the state of Florida).**~~

Option 1

Point of Origin **(One of the two options is used)**
Name Segment 1 **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"OT" = Origin Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at www.irs.gov/bus_info/excise/index.html)

N1~OT~~~TC~T99NE1000

Syntax Notes: **N103 is required.**
If either N103 or N104 is present, then the other is required.

FTA Notes: **None**

Nebraska Notes: **Origin Terminal (Option 1) is required for all Terminal Operator Disbursements.**
Either origin option 1 or origin option 2 is required for all schedules except Terminal Operator Receipts.

Option 2

Point of Origin **(One of the two options is used)**
Name Segment 1 **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"SF" = Ship From
N102	93		X	Name	AN	2	2	Origin State Abbreviation

N1~SF~NE

Syntax Notes: **N102 is required.**

FTA Notes: **None**

Nebraska Notes: **Either origin option 1 or origin option 2 is required for all schedules except Terminal Operator Receipts.**

Point of Origin
Name Segment 1 **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N401	19		M	City Name	AN	2	30	Name of City
N402	156		O	State or Province Code	ID	2	2	State or Providence Abbreviation
N403	116		O	Postal Code	ID	3	11	ZIP or ZIP plus 4 Code

N4~Lincoln~NE~22222

Syntax Notes: **None**

FTA Notes: **None**

Nebraska Notes: **Include this segment when using origin option 2.**

Option 3

~~Point of Origin~~								~~(One of the three options is used)~~
~~Name Segment 1~~								~~Pos. No. 0500~~
~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Max~~	~~Field Description~~
~~N101~~	~~98~~		~~M~~	~~Entity Identification Code~~	~~ID~~	~~2~~	~~2~~	~~"WO" = Storage Facility at Origin~~
N102 is not used.								
~~N103~~	~~66~~		~~X~~	~~Identification Code Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"FA" = Facility Identification~~
~~N104~~	~~67~~		~~X~~	~~Identification Code~~	~~AN~~	~~2~~	~~20~~	~~Facility/License Number~~
~~N1~WO~~~FA~123456\~~								
~~Syntax Notes:~~	~~N103 is required.~~ ~~If either N103 or N104 is present, then the other is required.~~							
~~FTA Notes:~~	~~None~~							

Seller Information								
Name Segment 2								**Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"SE" = Selling Party
N102	93		X	Name	AN	1	35	Seller's Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN "34" = SSN
N104	67		X	Identification Code	AN	9	18	Seller's FEIN or SSN
N1~SE~SellerName~24~477654321								
Syntax Notes:	**At least one of N102 or N103 is required.** **If either N103 or N104 is present, then the other is required.**							
FTA Notes:	**N102, N103 and N104 are required.**							
Nebraska Notes:	**Required for Receipt Schedules (except Terminal Operator Schedule of Receipts).** **FEINs must be formatted as 9 digits without dashes or spaces.**							

Position Holder Information or Delivering Exchange Party Information								
Name Segment 3								**Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"ON" = Position Holder
N102	93		X	Name	AN	1	35	Position Holder's Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN "34" = SSN
N104	67		X	Identification Code	AN	9	18	Position Holder's FEIN or SSN
N1~ON~PositionHolderName~24~731234567								
Syntax Notes:	**At least one of N102 or N103 is required.** **If either N103 or N104 is present, then the other is required.**							
FTA Notes:	**If reporting position holder or 2-party exchange information, this segment is required.** **For 2-party exchanges, this segment defines the party of origin.** **N102, N103 and N104 are required.**							
Nebraska Notes:	**Required for Terminal Operator Schedules of Receipts and Disbursements.** **FEINs must be formatted as 9 digits without dashes or spaces.**							

Receiving Exchange Party Information
Name Segment 3 **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"EC" = Position Holder
N102	93		X	Name	AN	1	35	Position Holder's Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN "34" = SSN
N104	67		X	Identification Code	AN	9	18	Position Holder's FEIN or SSN

`N1~EC~PositionHoldersName~24~523222333\`

Syntax Notes: **At least one of N102 or N103 is required.**
If either N103 or N104 is present, then the other is required.

FTA Notes: **If 2-party exchange information, this segment is required, otherwise do not use this segment.**
N102, N103 and N104 are required.

Nebraska Notes: **Required for Terminal Operator Schedules of Receipts and Disbursements.**
FEINs must be formatted as 9 digits without dashes or spaces.

~~**Person Hiring Carrier (Consignor)**~~
~~**Name Segment 4**~~ ~~**Pos. No. 0500**~~

~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Length Max~~	~~Field Description~~
~~N101~~	~~98~~		~~M~~	~~Entity Identification Code~~	~~ID~~	~~2~~	~~2~~	~~"CI" = Consignor (Person Hiring the Carrier)~~
~~N102~~	~~93~~		~~X~~	~~Name~~	~~AN~~	~~1~~	~~35~~	~~Consignor Name or Name Control (First 4 position of tax payer business name)~~
~~N103~~	~~66~~		~~X~~	~~Identification Code Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"24" = FEIN~~ ~~"34" = SSN~~ ~~"50" = BN – Canadian Business Number~~
~~N104~~	~~67~~		~~X~~	~~Identification Code~~	~~AN~~	~~9~~	~~18~~	~~Consignor's (Person Hiring the Carrier) FEIN or SSN or BN~~

~~`N1~CI~ABC Distributing~24~516777777\`~~

~~**Syntax Notes:** **At least one of N102 or N103 is required.**~~
~~**If either N103 or N104 is present, then the other is required.**~~

~~**FTA Notes:** **None**~~

Carrier Information
Name Segment 5 **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier Name
N102	93		X	Name	AN	1	35	Carrier Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN "34" = SSN
N104	67		X	Identification Code	AN	9	18	Carrier's FEIN or SSN

`N1~CA~CarrierName~24~123456789\`

Syntax Notes: **At least one of N102 or N103 is required.**
If either N103 or N104 is present, then the other is required.

FTA Notes: **N102, N103 and N104 are required.**

Nebraska Notes: **Required except when using schedule codes 13C or 13J with a transaction type mode code of 'GS' .**
FEINs must be formatted as 9 digits without dashes or spaces.

Buyer/Consignee Information
Name Segment 6 **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"BY" = Buying Party (Purchaser/Consignee)
N102	93		X	Name	AN	1	35	Buyer Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN "34" = SSN
N104	67		X	Identification Code	AN	9	15	Purchaser's FEIN

`N1~BY~BuyerName(Purchaser)~24~987654321\`

Syntax Notes: **At least one of N102 or N103 is required.**
If either N103 or N104 is present, then the other is required.

FTA Notes: **None**

Nebraska Notes: **Required for all Disbursement Schedules.**
FEINs must be formatted as 9 digits without dashes or spaces.

For Point (Address) of Delivery/Destination: (One of the following Options is Required except for Schedule Codes 13C or 13J)

Use Option 1 when the destination has an IRS TCN.
Use Option 2 when the destination does not have an IRS TCN.
~~**Use Option 3 when the state requires a destination facility ID (currently used by the state of Florida).**~~

Option 1

Point of Destination **(One of the two options is used)**
Name Segment 7 **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at www.irs.gov/bus_info/excise/index.html)

`N1~DT~~TC~T99NE1000\`

Syntax Notes: **N103 is required.**
If either N103 or N104 is present, then the other is required.

FTA Notes: **None**

Nebraska Notes: **Destination Terminal (Option 1) is required for all Terminal Operator Receipts, and schedule codes 2A and 4.**
Either Destination option 1 or Destination option 2 is required for all schedules.

Option 2

Point of Destination **(One of the two options is used)**
Name Segment 7 **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"ST" = Ship To
N102	93		X	Name	AN	2	2	Destination State Abbreviation

`N1~ST~NE\`

Syntax Notes: **N102 is required.**
If either N103 or N104 is present, then the other is required.

FTA Notes: **None**

Point of Destination
Name Segment 7 **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N401	19	19	M	City Name	AN	2	30	Name of City
N402	156	156	O	State or Province Code	ID	2	2	State or Providence Abbreviation
N403	116	116	O	Postal Code	ID	3	11	ZIP or ZIP plus 4 Code

`N4~North Platte~NE~62222\`

Syntax Notes: **None**
FTA Notes: **None**
Nebraska Notes: **Required when using destination option 2.**

Option 3

~~**Point of Destination** **(One of the three options is used)**~~
~~**Name Segment 7** **Pos. No. 0500**~~

~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Length Max~~	~~Field Description~~
~~N101~~	~~98~~		~~M~~	~~Entity Identification Code~~	~~ID~~	~~2~~	~~2~~	~~"WD" = Destination Facility~~
N102 is not used.								
~~N103~~	~~66~~		~~X~~	~~Identification Code Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"FA" = Facility Identification~~
~~N104~~	~~67~~		~~X~~	~~Identification Code~~	~~AN~~	~~2~~	~~20~~	~~Facility/License Number~~

~~`N1~WD~~~FA~123456\`~~

~~**Syntax Notes:** **N103 is required.**~~
~~**If either N103 or N104 is present, then the other is required.**~~
~~**FTA Notes:** **None**~~

This FGS loop begins the individual shipments within the TFS loop. It is repeated when one of the following values changes:
Bill of Lading (Document) Number
Bill of Lading Date (Date Shipped)
Gallons/Liters.

Bill of Lading
Forms Group Segment **Pos. No. 1000**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
FGS01	350		M	Assigned Identification	AN	1	1	"D" = Schedule Detail
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"BM" = Bill of Lading Number
FGS03	127		X	Reference Identification	AN	1	15	Bill of Lading Number

`FGS~D~BM~2223\`

Syntax Notes: **If either FGS02 or FGS03 is present, then the other is required.**
FTA Notes: **None**
Nebraska Notes: **When using schedule codes 13C or 13J with a transaction type mode code of 'GS' indicate "Various".**

Sequence ID Number
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
~~REF03~~	~~352~~		~~X~~	~~Description~~	~~AN~~	~~1~~	~~5~~	~~Error Response Code~~

`REF~55~25\`

Syntax Notes: **REF02 is required.**
FTA Notes: **REF02 is always required; REF03 is used when responding to an error.**
Nebraska Notes: **REF03 is not used. See notes on sequence number on page** 5-26.

Bill of Lading Date
Date/Time Reference Segment **Pos. No. 1200**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	"095" = Bill of Lading Date
DTM02	373		X	Date	DT	8	8	Bill of Lading Date (CCYYMMDD)

DTM~095~20120707

Syntax Notes: **DTM02 is required.**

FTA Notes: **None**

Nebraska Notes: **Required for all schedules.**
When using schedule codes 13C or 13J with a transaction type mode code of 'CE' (summary), the DTM02 value may be either the last day of the filing period or the date the retailer submitted the credit.

Bill of Lading Net
Tax Information and Amount Segment **Pos. No. 1800**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	"5005" = Net
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons

TIA~5005~~~4000~GA

Syntax Notes: **TIA04 is required.**
If TIA05 is present, then TIA04 is required.

FTA Notes: **None**

Nebraska Notes: **Whole Net Gallons are required for Terminal Operator Disbursements.**

Bill of Lading Gross
Tax Information and Amount Segment **Pos. No. 1800**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	"5006" = Gross
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons

TIA~5006~~~4000~GA

Syntax Notes: **TIA04 is required.**
If TIA05 is present, then TIA04 is required.

FTA Notes: **None**

Nebraska Notes: **WholeGross Gallons are required for all schedules except Terminal Operator Disbursements.**

~~**Bill of Lading Billed**~~
~~**Tax Information and Amount Segment**~~ ~~**Pos. No. 1800**~~

~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Length Max~~	~~Field Description~~
~~TIA01~~	~~817~~		~~M~~	~~Tax Information ID Number~~	~~AN~~	4	4	~~"5007" = Billed~~
~~TIA02 and TIA03 are not used.~~								
~~TIA04~~	~~380~~		~~X~~	~~Quantity~~	~~R~~	~~1~~	~~15~~	~~Quantity~~
~~TIA05~~	~~355~~		~~M~~	~~Unit of Measurement Code~~	~~ID~~	~~2~~	~~2~~	~~"GA" = Gallons~~

~~**TIA~5007~~~4000~GA**~~

~~**Syntax Notes:** **TIA04 is required.**~~
~~**If TIA05 is present, then TIA04 is required.**~~

~~**FTA Notes:** **None**~~

End of FGS loop for Individual shipments.
End of TFS loop for Schedule.

Transaction Set Trailer Description

End of Transaction Set Trailer Segment								**(Required) Pos. No. 0100**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
SE01	96		M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator)
SE02	329		M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02, unique control number)
SE~188~3003								
Syntax Notes:	**None**							
FTA Notes:	**None**							

End of Transaction Set

Appendix A - Electronic Filing Registration

Registration to file Nebraska motor fuels tax returns and reports electronically is part of the Nebraska Motor Fuels License Application, Form 20MF.

Appendix B - Nebraska Schedule Codes

Report Type	Schedule Code	Description
Monthly Fuels Tax	1	Gross Gallons Received with Tax and PRF Fee Paid
Monthly Fuels Tax	2	Gross Gallons Received without Tax or PRF Fee From a Licensed Producer, Supplier, Distributor, or Importer
Monthly Fuels Tax	2A	Gross Gallons of Ethanol Received Without Tax or PRF Fee and Delivered into Tax-Free Terminal Storage in Nebraska
Monthly Fuels Tax	3	Gross Gallons Imported without Tax or PRF Fee Via Transport or Rail From Another State
Monthly Fuels Tax	4	Gross Gallons of Ethanol Imported Without Tax or PRF Fee from Another State and Delivered into Tax-Free Terminal Storage in Nebraska
Monthly Fuels Tax	5	Gross Gallons Delivered Tax and PRF Fee Paid to Another Licensed Supplier, Distributor, Wholesaler, Importer , or Retailer
Monthly Fuels Tax	6	Gross Gallons Disbursed without Tax or PRF Fee to a Licensed Supplier, Distributor, Wholesaler, or Exporter
Monthly Fuels Tax	7	Gross Gallons Exported without Tax or PRF Fee to Another State
Monthly Fuels Tax	8	Gross Gallons Delivered to U.S. Government or its Agencies; or to the Metropolitan Transit Authority
Monthly Fuels Tax	10	Gross Gallons Delivered to a Native American Residing on a Reservation
Monthly Fuels Tax	13C	Credit for Tax-Paid Fuel Sold to the U.S. Government
Monthly Fuels Tax	13J	Credit for Tax-Paid Fuel Sold Pursuant to Form 91EX
Ethanol and Biodiesel Producer	2	Gross Gallons Received without Tax or PRF Fee From a Licensed Producer, Supplier, Distributor, or Importer
Ethanol and Biodiesel Producer	3	Gross Gallons Imported without Tax and PRF Fee Via Transport or Rail From Another State
Ethanol and Biodiesel Producer	5	Gross Gallons Delivered Tax-Paid
Ethanol and Biodiesel Producer	6	Gross Gallons Disbursed Without Tax to a Licensed Supplier, Distributor, Wholesaler, or Exporter
Ethanol and Biodiesel Producer	6R	Gross Gallons Transferred to another Producer's Nebraska Storage
Ethanol and Biodiesel Producer	7	Gross Gallons Exported Without Tax to Another State
Ethanol and Biodiesel Producer	8	Gross Gallons Delivered to U.S. Government or its Agencies; or to the Metropolitan Transit Authority
Ethanol and Biodiesel Producer	10	Gross Gallons Delivered to a Native American Residing on a Reservation
Ethanol and Biodiesel Producer	10F	Gross Gallons Transferred to a Supplier's Storage at a Nebraska Terminal
~~Carrier~~	~~11A~~	~~Diversion to State of _____~~
~~Carrier~~	~~11B~~	~~Diversion from State of _____~~
Terminal Operator	15A	Terminal Operator Schedule of Receipts
Terminal Operator	15B	Terminal Operator Schedule of Disbursements

Appendix C - Nebraska Product Codes

Product Code	Description
054	Propane (LPG)
061	Natural Gas Denaturant
065	Gasoline
123*	Ethanol-Alcohol
124*	Gasohol
125	Aviation Gasoline
130	Aviation Jet Fuel
142	Undyed Kerosene
160	Undyed Diesel
B00	Undyed BioDiesel
D00	Dyed Biodiesel
170*	Undyed Biodiesel Blend
171*	Dyed Biodiesel Blend
224	Compressed Natural Gas (CNG)
228	Dyed Diesel

*The following three-character alternative product codes will also be accepted:

123 (Ethanol-Alcohol) – **E00**

124 (Gasohol) – **E01** to **E99**, where the number indicates the ethanol portion of the fuel.

170 (Undyed Biodiesel Blend) – **B01** to **B99**, where the number indicates the biodiesel portion of the fuel.

171 (Dyed Biodiesel Blend) – **D01** to **D99**, where the number indicates the biodiesel portion in the fuel.

Appendix D - Summary Codes / TIA Codes

Summary Code and TIA Code Usage

Summary and TIA codes are used for the following purposes (see the complete list of codes below):

813 Map

1. Header – TIA code 5000 defines the version/publication number of the taxing authority's EC Implementation Guide. TIA code 5001 (Total Net Reported) is a check value for determining if all information is included in the EDI file.
2. TOR – Terminal Operator Report or SDR - Supplier/Distributor Report - TIA code 5002 (Physical Inventory) is used to report Ending and/or Beginning Inventory.
3. SDR – Supplier/Distributor Report – TIA code 5003 (Total Due) is a check value used to acknowledge and validate tax liability or taxable gallons.
4. ~~CCR – Common Carrier Report – TIA code 5004 (Total Net Transported) is a check value used to acknowledge and validate the report.~~
5. SUM - Summary Code and TIA codes are used for identifying information not found in schedules or not able to be derived from the schedules. The SUM loop provides a looping structure allowing multiple TIAs in a uniform format.
6. Schedules – TIA 5005 (Net), 5006 (Gross) and 5007 (Billed) are used to report bill of lading volume details or further define summary detail.
7. Summary codes are defined and utilized for both quantity and money. The TIA segment of the summary has elements for both quantity and monetary values.

Summary Codes

S01 Inventory
- S01A Net Gains / Losses
- S01B Casualty Loss
- S01C Product Transfer – Disbursement
- S01D Product Transfer – Receipt
- S01E Meter Test – Disbursement
- S01F Meter Test – Receipt

S02 Taxes / Fees
- S02A Tax
- S02B Transfer / Lust Fee
- S02C Inspection Fee
- S02D Other Environmental Fee
- S02E Gaseous Permit Fee

S03 Credit
- S03A Tax Credit
  - S03A01 Collection Allowance (IN – February 2002)
- S03B Fee Credit
  - S03B01 Transfer Fee Credit (MO – September 2001)
  - S03B02 Inspection Fee Credit (MO – September 2001)
- S03C Allowance

S04 Bad Debt Write-off
- S04A Tax Bad Debt Write-off
- S04B Fee Bad Debt Write-off

S05 General Return

S05A Gallons/Liters Refined, Distilled or produced
S05B Petroleum product repackaged into containers of 55 gallons or less
S05C Ethanol Blended with Gasoline
(S05C is being phased out as of September 2005, see S05M01)
S05D Product Delivered
S05E Other petroleum products first sold, offered for sale, or used in Nebraska
S05F Total gallons of Motor Vehicle fuel first sold, offered for sale or used in Nebraska
S05G Untaxed diesel used in a licensed vehicle
S05H Kerosene blended with diesel
(S05H is being phased out as of Septembet 2005, see S05M02)
S05I Other exempt removals *(CA – May 2001)*
S05K Sales Price of Taxable Gallons (ND – January 2004)
S05M Product Blended
S05M01 Product Blended with Gasoline
S05M02 Product Blended with Undyed Diesel
S05M03 Product Blended with Dyed Diesel

FTA Uniformity TIA Codes

The data represented by these TIA codes is not derivable from schedules or represents a check value.		
5000	Version of taxing authority's implementation guide	Header
5001	Total Net Reported	Header
5002	Net Physical Inventory	TOR, SDR
5003	Total Due	SDR
~~5004~~	~~Total Net Transported~~	~~CCR~~
5005	Net	SCH, SUM
5006	Gross	SCH, SUM
5007	Billed	SCH, SUM
5008	Interest	SUM
5009	Penalty	SUM
5010	Confidential Information	Header
5011-5199	**Not used**	

Appendix E - Transaction Type Mode Codes

Nebraska Transaction Type Mode Codes	
Code	**Description**
B	Barge
BA	Book Adjustment
GS	Gas Station
J	Truck
PL	Pipeline
R	Rail
RT	Removal from Terminal (other than by truck or rail) for sale or consumption
S	Ship
ST	Stationary Transfer

The X12 standard requires 2 characters in the field using this code. When a single character is used, left justify and pad with a space.

Appendix F - USA States, Canadian Provinces/Territories and Mexican States Codes

United States of America (U.S.) State	Abbreviation	Canadian (CA) Province/Territory	Abbreviation
Alabama	AL	Alberta	AB
Alaska	AK	British Columbia	BC
Arizona	AZ	Manitoba	MB
Arkansas	AR	New Brunswick	NB
California	CA	Newfoundland	NF
Colorado	CO	Northwest Territory	NT
Connecticut	CT	Nova Scotia	NS
Delaware	DE	Nunavut	NU
District of Columbia	DC	Ontario	ON
Florida	FL	Prince Edward Island	PE
Georgia	GA	Quebec	QC
Hawaii	HI	Saskatchewan	SK
Idaho	ID	Yukon Territory	YT
Illinois	IL		
Indiana	IN	**Mexican (MX) State**	**Abbreviation**
Iowa	IA	Aguascalientes	AG
Kansas	KS	Baja California	BJ
Kentucky	KY	Baja California Sur	BS
Louisiana	LA	Campeche	CP
Maine	ME	Chiapas	CH
Maryland	MD	Chihuahua	CI
Massachusetts	MA	Coahuila	CU
Michigan	MI	Colima	CL
Minnesota	MN	Distrito Federal	DF
Mississippi	MS	Durango	DG
Missouri	MO	Guanajuato	GJ
Montana	MT	Guerrero	GR
Nebraska	NE	Hidalgo	HG
Nevada	NV	Jalisco	JA
New Hampshire	NH	Mexico	EM
New Jersey	NJ	Michoacan	MH
New Mexico	NM	Morelos	MR
New York	NY	Nayarit	NA
North Carolina	NC	Nuevo Leon	NL
North Dakota	ND	Oaxaca	OA
Ohio	OH	Puebla	PU
Oklahoma	OK	Queretaro	QA
Oregon	OR	Quintana Roo	QR
Pennsylvania	PA	San Luis Potosi	SL
Rhode Island	RI	Sinaloa	SI
South Carolina	SC	Sonora	SO
South Dakota	SD	Tabasco	TA
Tennessee	TN	Tamaulipas	TM
Texas	TX	Tlaxcala	TL
Utah	UT	Veracruz	VZ
Vermont	VT	Yucatan	YC
Virginia	VA	Zacatecas	ZT
Washington	WA		
West Virginia	WV		
Wisconsin	WI		
Wyoming	WY		

Appendix G - Amended Returns

What is an amended return?

An amended return is any data reported to the Nebraska Department of Revenue that adjusts or corrects an original tax filing.

Can I put amended returns for different periods in one envelope?

No. Amended returns for different periods should be submitted in separate envelopes. Each file is uniquely named to identify the period covered.

What information is needed when filing an amended return?

There are two types of amended returns: supplemental returns, designated by "6S" in the header; and amended returns that use "CO" in the header.

A supplemental return, coded 6S, must include all header information. If there are numerous amended transactions, it may be more efficient to submit the entire amended return which would include all the schedule transactions and the summary values rather than using a supplemental return. The supplemental return may be used in three situations:

A. Changes in summary segments. If the changes are in the summary segments, replace the original gallon amount with the corrected gallon amount (for example, submit the summary segment for S05E to replace the propane gallons originally reported as 5,500 gallons with 4,500 gallons). **Only** the changed summary segment is submitted with the header information. The changed summary segment will **replace** the previous summary segment.

B. Adding schedule transactions not previously reported. If the supplemental return adds a schedule transaction such as a missed load of fuel, only the additional transaction is submitted with the header information.

C. Removing schedule transactions previously reported. To remove previously reported schedule transaction data, all fields previously reported must match exactly, except that the gallons field will be a negative amount. If any fields on a previously reported transaction are found to be incorrect, remove the entire transaction with a negative gallon amount and submit a new transaction with the correct data.

An amended return, coded CO, makes the necessary changes, additions, or deletions by submitting the entire return.

Both the supplemental return and the amended return require an explanation of the changes. This explanation can be submitted to the Department via an email message.

Can I add missed loads to the current return?

If the **only** change on a return is to add schedule transactions with a bill of lading date for a prior filing period, the transactions may be added to the current return. The Department will process the data to the appropriate return period and notify you of any additional tax or credit, penalty, and interest due.

Appendix H - Sample EDI Files

Monthly Fuels Tax Return (SDR)

```
ISA~00~          ~00~          ~ZZ~123456789      ~ZZ~4716 MOTOR
FUEL~120814~1234~|~00403~000003003~0~P~^\
GS~TF~479021000~RP~20120814~123459~3003~X~004030\
ST~813~3003~2005\
BTI~T6~050~47~NE16~20120814~SAMP~24~123456789~49~009876543~SV~1000002462~00\
DTM~194~20120731\
N1~TP~Sample Oil Company\
N3~1234 Street Address\
N4~Lincoln~NE~22222~US\
PER~CN~Sample Contact Name~TE~4025555555~FX~4025555555~EM~samplecontact@sample.com\
PER~EA~Sample EDI Contact Name~TE~4025555555~FX~4025555555~EM~samplecontact@sample.com\
N1~31~Sample Oil Company\
N2~Sample Oil LTD\
N3~PO Box 1000\
N4~Lincoln~NE~22222~US\
TFS~T2~SDR\
REF~55~3\
TIA~5003~2729\                          Total Taxes and Fees Due (Line 23 of Monthly Fuels Tax Return)
TFS~T3~S02A~PG~065~94~CE\               Begin Motor Fuels Tax Summary (Gasoline & Diesel products)
REF~55~4\
FGS~S\
REF~55~5\
TIA~5005~2132\                          Motor Fuels Net Tax Due (Line 19)
TFS~T3~S02A~PG~054~94~CE\               Begin Compressed Fuels Tax Summary
REF~55~6\
FGS~S\
REF~55~7\
TIA~5005~144\                           Compressed Fuel Net Tax Due (Line 20)
TFS~T3~S02A~PG~125~94~CE\               Begin Aircraft Fuels Tax Summary
REF~55~8\
FGS~S\
REF~55~9\
TIA~5005~332\                           Aircraft Fuels Net Tax Due (Line 21)
TFS~T3~S02D~PG~065~94~CE\               Begin Petroleum Release Remedial Action Fee Summary
REF~55~10\
FGS~S\
REF~55~11\
TIA~5005~121\                           Petroleum Release Remedial Action Fee Due (Line 22)
TFS~T3~S05E~PG~142~94~CE\               Begin Undyed or Dyed Kerosene Disbursed Tax-Paid, Used in a
REF~55~12\                                    Taxable Manner, or Blended with Undyed Diesel
FGS~S\
REF~55~13\
TIA~5006~~~500~GA\                      Gallons Kerosene (Line 4 Column D)
TFS~T3~S05E~PG~054~94~CE\               Begin Propane Disbursed Tax-Paid or Used in a Taxable Manner
REF~55~14\
FGS~S\
REF~55~15\
TIA~5006~~~550~GA\                      Gallons Propane (Line 4 Column E)
TFS~T3~S05E~PG~224~94~CE\               Begin CNG or Other Disbursed Tax-Paid or Used in a Taxable Manner
REF~55~16\
FGS~S\
REF~55~17\
```

`TIA~5006~~~0~GA\`	Gallons CNG or Other (Line 4 Column F)
`TFS~T3~S05I~PG~160~94~CE\`	Exempt Removals (Gallons pursuant to Form 91EX)
`REF~55~18\`	
`FGS~S\`	
`REF~55~19\`	
`TIA~5006~~~1948~GA\`	Gallons Exempt Removals (Line 8 Column B)
`TFS~T3~S05M03~PG~160~94~CE\`	Begin Biodiesel Blended with Dyed Diesel
`REF~55~20\`	
`FGS~S\`	
`REF~55~21\`	
`TIA~5006~~~0~GA\`	Gallons Biodiesel (Line 5 Column B)
`TFS~T3~S05M03~PG~142~94~CE\`	Begin Kerosene Blended with Dyed Diesel
`REF~55~22\`	
`FGS~S\`	
`REF~55~23\`	
`TIA~5006~~~100~GA\`	Gallons Kerosene (Line 5 Column D)
`TFS~T3~5~PG~065~94~J \`	**Begin Schedule Detail**
`REF~55~24\`	
`N1~OT~~TC~T99NE1000\`	
`N1~CA~CarrierName~24~123456789\`	
`N1~BY~PurchaserName~24~222333222\`	
`N1~ST~NE\`	
`N4~~NE~\`	
`FGS~D~BM~2223\`	
`REF~55~25\`	
`DTM~095~20120707\`	
`TIA~5005~~~4000~GA\`	
`TIA~5006~~~4000~GA\`	
`TFS~T3~2~PG~065~94~J \`	
`REF~55~26\`	
`N1~OT~~TC~T99NE1000\`	
`N1~SE~SellerName~24~333222333\`	
`N1~CA~CarrierName~24~123456789\`	
`N1~ST~NE\`	
`N4~~NE~\`	
`FGS~D~BM~2223\`	
`REF~55~27\`	
`DTM~095~20120718\`	
`TIA~5005~~~4000~GA\`	
`TIA~5006~~~4000~GA\`	
`TFS~T3~13C~PG~124~94~GS \`	
`REF~55~28\`	
`N1~BY~RetailerName~24~456789123\`	
`FGS~D~BM~Various\`	
`REF~55~29\`	
`DTM~095~20120731\`	
`TIA~5006~~~500~GA\`	
`TFS~T3~2~PG~125~94~J \`	
`REF~55~30\`	
`N1~OT~~TC~T99NE1000\`	
`N1~SE~SellerName~24~333222333\`	
`N1~CA~CarrierName~24~123456789\`	
`N1~ST~NE\`	
`N4~~NE~\`	
`FGS~D~BM~44\`	
`REF~55~31\`	
`DTM~095~20120728\`	
`TIA~5005~~~7000~GA\`	
`TIA~5006~~~7000~GA\`	
`TFS~T3~5~PG~160~94~J \`	
`REF~55~32\`	
`N1~OT~~TC~T99NE1000\`	
`N1~CA~CarrierName~24~123456789\`	

```
N1~BY~PurchaserName~24~222333222\
N1~ST~NE\
N4~~NE~\
FGS~D~BM~00123456\
REF~55~33\
DTM~095~20120705\
TIA~5005~~~2000~GA\
TIA~5006~~~2000~GA\
TFS~T3~2~PG~160~94~J \
REF~55~34\
N1~OT~~TC~T99NE1000\
N1~SE~SellerName~24~333222333\
N1~CA~CarrierName~24~123456789\
N1~ST~NE\
N4~~NE~\
FGS~D~BM~00123456\
REF~55~35\
DTM~095~20120705\
TIA~5005~~~2000~GA\
TIA~5006~~~2000~GA\
TFS~T3~2~PG~160~94~J \
REF~55~36\
N1~SF~NE\
N4~~NE~\
N1~SE~SellerName~24~333222333\
N1~CA~CarrierName~24~123456789\
N1~ST~NE\
N4~~NE~\
FGS~D~BM~54321\
REF~55~37\
DTM~095~20120717\
TIA~5005~~~4500~GA\
TIA~5006~~~4500~GA\
TFS~T3~13J~PG~160~94~GS \
REF~55~38\
N1~BY~RetailerName~24~456789123\
FGS~D~BM~Various\
REF~55~39\
DTM~095~20120731\
TIA~5006~~~300~GA\
TFS~T3~2A~PG~123~94~J \
REF~55~40\
N1~SF~NE\
N4~~NE~\
N1~SE~SellerName~24~333222333\
N1~CA~CarrierName~24~123456789\
N1~DT~~TC~T99NE1000\
N4~~NE~\
FGS~D~BM~62589\
REF~55~41\
DTM~095~20120724\
TIA~5005~~~5500~GA\
TIA~5006~~~5500~GA\
TFS~T3~4~PG~123~94~R \
REF~55~42\
N1~SF~IA\
N4~~IA~\
N1~SE~SellerName~24~333222333\
N1~CA~CarrierName~24~123456789\
N1~DT~~TC~T99NE1000\
N4~~NE~\
FGS~D~BM~486\
REF~55~43\
DTM~095~20120726\
```

```
TIA~5005~~~29000~GA\
TIA~5006~~~29000~GA\
SE~188~3003\                                Trailer
GE~1~3003\
IEA~1~000003003\
```

Monthly Fuels Tax Return (SDR) – No Activity (Zero Return)

```
ISA~00~          ~00~          ~ZZ~123456789      ~ZZ~4716 MOTOR
FUEL~120822~1454~|~00403~000002002~0~P~^\
GS~TF~123456789~RP~20120822~145445~2002~X~004030\
ST~813~2002~2005\
BTI~T6~050~47~NE16~20120822~SAMP~24~123456789~49~001234567~SV~1000002462~00\
DTM~194~20120731\
N1~TP~Sample Oil Company\
N2~Sample Oil LTD\
N3~1234 Street Address\
N4~Omaha~NE~12345-2222~US\
PER~CN~Sample Company Contact~TE~1112223333~FX~1112224444~EM~Sample.Contact@Sample.com\
PER~EA~Sample Company EDI Coord~TE~1112223333~FX~1112224444~EM~Sample.EDI@Sample.com\
N1~31~Sample Oil Subsidiary\
N2~Sample Oil LTD\
N3~P.O. Box 1000\
N4~Kearney~NE~12345-2222~US\
TFS~T2~SDR\
REF~55~1\
REF~BE~1\                  'No Activity'
SE~17~2002\
GE~1~2002\
IEA~1~000002002\
```

Ethanol and Biodiesel Producer's Return (SDR)

```
ISA~00~          ~00~          ~ZZ~479021000      ~ZZ~4716 MOTOR FUEL~120215~1352~|~00403~000003003~0~P~^\
GS~TF~479021000~RP~20120215~135219~3003~X~004030\
ST~813~3003~2005\
BTI~T6~050~47~NE16~20120215~SAMP~24~479021000~49~001234567~SV~1000002462~00\
DTM~194~20120131\
N1~TP~Sample Oil Company\
N3~1234 Street Address\
N4~Lincoln~NE~55555~US\
PER~CN~Sample Contact Name~TE~4025555555~FX~~EM~samplecontact@sample.com\
N1~31~Sample Oil Company\
N3~1234 Street Address\
N4~Lincoln~NE~55555~US\
TFS~T2~SDR\
REF~55~1\
DTM~184~20120131\
TIA~5003~2658\                    Total Due (Line 21 of Ethanol and Biodiesel Producer's Return)
FGS~BI~PG~241\
REF~55~2\
TIA~5002~~~30000~GA\
FGS~EI~PG~241\
REF~55~3\
TIA~5002~~~24900~GA\
FGS~BI~PG~284\
REF~55~4\
TIA~5002~~~3800~GA\
FGS~EI~PG~284\
REF~55~5\
TIA~5002~~~800~GA\
TFS~T3~S02A~PG~241~94~CE\         Begin Ethanol Net Tax Due Segment
REF~55~6\
FGS~S\
REF~55~7\
TIA~5005~1776\                    Amount-Ethanol Net Tax Due (Line 18 Column A)
TFS~T3~S02A~PG~284~94~CE\         Begin Biodiesel Net Tax Due Segment
REF~55~8\
FGS~S\
REF~55~9\
TIA~5005~785\                     Amount-Biodiesel Net Tax Due (Line 18 Column B)
TFS~T3~S02D~PG~241~94~CE\         Begin Ethanol Petroleum Product Release Fee segment
REF~55~10\
FGS~S\
REF~55~11\
TIA~5005~63\                      Amount-Ethanol Petroleum Release Fee (Line 19 Column A)
TFS~T3~S02D~PG~284~94~CE\         Begin Biodiesel Petroleum Product Release Fee segment
REF~55~12\
FGS~S\
REF~55~13\
TIA~5005~9\                       Amount-Biodiesel Petroleum Release Fee (Line 19 Column B)
TFS~T3~S05A~PG~241~94~CE\         Begin Ethanol Gallons Produced segment
REF~55~14\
FGS~S\
REF~55~15\
TIA~5006~~~15000~GA\              Gallons Produced Amount (Line 4 Column A)
TFS~T3~S05A~PG~284~94~CE\         Begin Schedule Detail
REF~55~16\
FGS~S\
REF~55~17\
TIA~5006~~~0~GA\
TFS~T3~2~PG~061~94~J \
REF~55~18\
```

```
N1~SF~NE\
N4~~NE~\
N1~SE~SellerName~24~333222333\
N1~CA~CarrierName~24~123456789\
N1~ST~NE\
N4~~NE~\
FGS~D~BM~003214\
REF~55~19\
DTM~095~20120113\
TIA~5005~~~2000~GA\
TIA~5006~~~2000~GA\
TFS~T3~7~PG~123~94~R \
REF~55~20\
N1~SF~NE\
N4~~NE~\
N1~CA~CarrierName~24~123456789\
N1~BY~BuyerName~24~222333222\
N1~ST~CA\
N4~~CA~\
FGS~D~BM~2497\
REF~55~21\
DTM~095~20120113\
TIA~5005~~~15000~GA\
TIA~5006~~~15000~GA\
TFS~T3~5~PG~123~94~J \
REF~55~22\
N1~SF~NE\
N4~~NE~\
N1~CA~CarrierName~24~123456789\
N1~BY~BuyerName~24~222333222\
N1~ST~NE\
N4~~NE~\
FGS~D~BM~2223\
REF~55~23\
DTM~095~20120118\
TIA~5005~~~7000~GA\
TIA~5006~~~7000~GA\
TFS~T3~2~PG~123~94~J \
REF~55~24\
N1~SF~NE\
N4~~NE~\
N1~SE~SellerName~24~333222333\
N1~CA~CarrierName~24~123456789\
N1~ST~NE\
N4~~NE~\
FGS~D~BM~00123456\
REF~55~25\
DTM~095~20120101\
TIA~5005~~~2000~GA\
TIA~5006~~~2000~GA\
TFS~T3~5~PG~B00~94~J \
REF~55~26\
N1~SF~NE\
N4~~NE~\
N1~CA~CarrierName~24~123456789\
N1~BY~BuyerName~24~222333222\
N1~ST~NE\
N4~~NE~\
FGS~D~BM~44\
REF~55~27\
DTM~095~20120117\
TIA~5005~~~3000~GA\
TIA~5006~~~3000~GA\
```

SE~122~3003\ GE~1~3003\ IEA~1~000003003\	Trailer

Nebraska Monthly Fuels Tax Return

FORM 73

Taxpayer Name	FEIN	NE ID Number	Tax Period
Sample Oil Company	123456789	009876543	07/2012

	(A) Gasoline/ Gasohol/ Ethanol	(B) Undyed Diesel/ Biodiesel	(C) Dyed Diesel/ Biodiesel	(D) Undyed or Dyed Kerosene	(E) Propane (LPG)	(F) Compressed Natural Gas (CNG) or Other	(G) Aviation Gasoline	(H) Aviation Jet Fuel
I. RECEIPTS (Gross Gallons)								
1. Tax-paid gallons, total of MFR Schedule Code 1								
2. Tax-free gallons (without PRF), total of MFR Schedule Codes 2 and 3	4,000	6,500					7,000	
II. DISBURSEMENTS (Gross Gallons)								
3. Tax-paid gallons, total of MFD Schedule Code 5	4,000	2,000					7,000	
4. Other gallons disbursed tax-paid, used in a taxable manner, or blended with undyed diesel				500	550			
5. Gallons of biodiesel or kerosene blended with dyed diesel				100				
6. Tax-free gallons (without PRF), total of MFD Schedule Codes 6, 7, & 8								
7. Tax-free gallons sold to Native Americans, total of MFD Schedule Code 10								
8. Gallons disbursed tax-free pursuant to a Form 91EX		1,948						
9. Credit gallons supported by MFD Schedule Codes 13C and 13J	500	300						
III. TAX COMPUTATION								
10. Gallons subject to tax: Columns A, B, G, & H (line 2 minus lines 5, 6, 7, 8, & 9) Column D (line 3 plus line 4) Columns E & F (from line 4)	3,500	4,252		500	550	0	7,000	0
11. Tax rate	0.267	0.267		0.267	0.267	0.267	0.050	0.030
12. Gross tax due by fuel type (line 10 multiplied by line 11)	$935	$1,135		$134	$147	$0	$350	$0
13. Gross tax due for motor vehicle fuels (line 12, column A); diesel fuel (line 12, total of columns B & D); compressed fuel (line 12, total of columns E & F); & aircraft fuels (line 12, total of columns G & H)	$935	$1,269			$147		$350	
14. Commissions allowed: Columns A & G (.0500 on first $5,000 plus .0250 on excess over $5,000) Columns B & E (.0200 on first $5,000 plus .0050 on excess over $5,000)	$47	$25			$3		$18	
15. Net tax due (line 13 minus line 14)	$888	$1,244			$144		$332	
IV. PETROLEUM RELEASE REMEDIAL ACTION FEE								
16. Gallons subject to fee: Columns A, B, D, G, & H (line 10 plus lines 5, 7, 8, & 9) Column C (line 2 minus line 6)	4,000	6,500	0	600			7,000	0
17. Fee rate	0.009	0.003	0.003	0.003			0.009	0.003
18. Total fee due (line 16 multiplied by line 17)	$36	$20	$0	$2			$63	$0

SUMMARY OF MOTOR FUEL TAXES AND FEES DUE	
19. Net tax due – motor fuels, line 15, columns A and B	$2,132
20. Net tax due - compressed fuels, line 15, column E	$144
21. Net tax due – aircraft fuels, line 15, column G	$332
22. Petroleum Release Remedial Action Fee, line 18, column A through column H	$121
23. Total taxes and fees due (total of lines 19 through 22)	**$2,729**

INSTRUCTIONS FOR THE NEBRASKA MONTHLY FUELS TAX RETURN, FORM 73

Your motor fuels tax liabilities are automatically calculated based on the individual load information reported on your receipt and disbursement schedules. Six additional items must be manually entered to complete your return's calculation. They are:

- **Line 4, Column D -** The total gallons of clear kerosene blended with undyed diesel during the reporting period;
- **Line 4, Column E -** The total gallons of propane sold for use or placed in the fuel supply tank of a licensed motor vehicle during the reporting period;
- **Line 4, Column F -** The total gallons of compressed natural gas or other compressed fuel sold for use or placed in the fuel supply tank of a licensed motor vehicle during the reporting period;
- **Line 5, Column B -** The total gallons of biodiesel blended with dyed diesel during the reporting period. This exempts the biodiesel component from the motor fuels tax;
- **Line 5, Column D -** The total gallons of undyed and dyed kerosene blended with dyed diesel during the reporting period. This results in the Petroleum Release Remedial Action Fee being computed on the kerosene component. Motor fuels tax is not imposed on this product; and
- **Line 8, Column B -** The total gallons of undyed diesel and diesel blends sold tax-free pursuant to a Form 91EX.

Determination of Liability

Once completed, your tax and fee liabilities will be calculated by category, and then combined to provide the total liability. Electronic Funds Transfer (EFT) is the preferred method of payment. If you are mandated to transmit payments via EFT, you must do so. Otherwise, payment by check is acceptable with the postmark date indicating the date of transmission. Payment must be transmitted no later than the due date of the return.

Filing Due Date

Returns are filed for all activity occurring within a calendar month. The return is considered timely filed if electronically transmitted on or before the 25th day of the month following the close of the reporting month. If the 25th falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if transmitted on or before the next business day following the 25th. Effective with the July 2012 return, LB 727 changed the due date from the 25th to the 20th.

Nebraska Multiple Schedule of Receipts

FORM 73 MFR

Taxpayer Name	FEIN	NE ID Number	Tax Period
Sample Oil Company	123456789	009876543	07/2012

VALID SCHEDULE CODES

- **1** Gross gallons received with tax and PRF fee paid
- **2** Gross gallons received without tax or PRF fee from a licensed producer, supplier, distributor, or importer
- **2A** Gross gallons of ethanol received without tax or PRF fee and delivered into tax-free terminal storage in Nebraska
- **3** Gross gallons imported without tax or PRF fee via transport or rail from another state
- **4** Gross gallons of ethanol imported without tax or PRF fee from another state and delivered into tax-free terminal storage in Nebraska

VALID PRODUCT CODES

061 Nat. Gasoline (Denaturant)	**160 Undyed Diesel**
065 Gasoline	**228 Dyed Diesel**
123* Ethanol-Alcohol	**B00 Undyed Biodiesel**
124* Gasohol	**D00 Dyed Biodiesel**
125 Aviation Gasoline	**170* Undyed Biodiesel Blend**
130 Aviation Jet Fuel	**171* Dyed Biodiesel Blend**

*Refer to instructions for alternative product codes.

(1) Sch. Code	(2) Carrier Name	(3) Carrier FEIN	(4) Mode	(5) Origin	(6) Destination	(7) Seller Name	(8) Seller FEIN	(9) Bill of Lading Date	(10) Document/ Bill of Lading No.	(11) Gross Gallons	(12) Product Code
2	CarrierName	123456789	J	T99NE1000	NE	SellerName	333222333	7/18/2012	2223	4,000	65
2	CarrierName	123456789	J	T99NE1000	NE	SellerName	333222333	7/28/2012	44	7,000	125
2	CarrierName	123456789	J	T99NE1000	NE	SellerName	333222333	7/5/2012	123456	2,000	160
2	CarrierName	123456789	J	NE	NE	SellerName	333222333	7/17/2012	54321	4,500	160
2A	CarrierName	123456789	J	NE	T99NE1000	SellerName	333222333	7/24/2012	62589	5,500	123
4	CarrierName	123456789	R	IA	T99NE1000	SellerName	333222333	7/26/2012	486	29,000	123

INSTRUCTIONS FOR THE
NEBRASKA MULTIPLE SCHEDULE OF RECEIPTS, FORM 73 MFR

All Nebraska motor fuels tax reporting is submitted monthly through the Electronic Data Interchange (EDI) process. This printed schedule is provided to illustrate the fields and types of information that must be included for each load of fuel received. The required information for some of the fields is discussed below.

Column 2. Enter the name of the carrier hired to transport the fuel. If you use your own transport or tank wagon, enter your name.

Column 4. Valid modes of transportation are:

J = Truck	**PL** = Pipeline	**B** = Barge
R = Railroad	**GS** = Gas Station	**S** = Ship

Column 5. The origin is the location from which the product was shipped. If the location was at a fuel pipeline terminal, enter the IRS terminal code. In all other cases, use the appropriate two-letter state abbreviation.

Column 6. The destination is the location to which the product was transferred. Enter the two-letter state abbreviation or the IRS terminal code, if appropriate.

Column 9. Enter the bill of lading date from the manifest. This date should be identical to the date indicated on the seller's disbursement schedule (MM/DD/YY). Do not use the invoice date if it is different than the date of transfer of title or possession.

Column 10. The bill of lading number is the most commonly-reported document number and is normally used to report full-load transactions. An invoice number will be used to report receipt of product removed from the seller's storage. The document number must be identical to the document number reported on the seller's disbursement schedule.

Column 12. The following three-character alternative product codes will also be accepted:

123 (Ethanol-Alcohol) –or **E00;**
124 (Gasohol) – or **E01** to **E99**, where the number indicates the ethanol percentage of the fuel;
170 (Undyed Biodiesel Blend) – or **B01** to **B99**, where the number indicates the biodiesel percentage in the fuel; and
171 (Dyed Biodiesel Blend) – or **D01** to **D99**, where the number indicates the biodiesel percentage in the fuel.

<u>Filing Reminders:</u>

MFR's are not completed for kerosene, propane, and other compressed fuels. Kerosene is reported either on the disbursement schedule or on line 4 of the return. Propane and other compressed fuels are reported **only** on line 4 of the return. Tax on these fuel types is due when those gallons are sold tax-paid, used in a taxable manner, or blended with another motor fuel.

Dyed diesel is not subject to the motor fuels tax; however, the Petroleum Release Remedial Action Fee (PRF) does apply to dyed diesel. By reporting the dyed diesel on this schedule, the PRF is automatically calculated. Motor fuels tax is not calculated on the dyed diesel.

Schedule Codes 2A and 4 are unique to this return.

- **Schedule Code 2A** – Use this schedule code to report the Nebraska purchase of ethanol that you placed into Nebraska terminal storage. The IRS terminal code must be reported as the destination. These transactions will not affect the face of the return and will not be part of the calculation of tax. A corresponding disbursement for this transaction is not reported since this schedule code indicates a terminal as a destination.

- **Schedule Code 4** – Use this schedule code to report the import of ethanol that you placed into Nebraska terminal inventory. The IRS terminal code must be reported as the destination. These transactions will not affect the face of the return and will not be part of the calculation of tax. A corresponding disbursement for this transaction is not reported since this schedule code indicates a terminal as a destination.

Valid Federal Employee Identification Numbers (FEINs) must be used for all fuel transfers in Nebraska. Nebraska licensees and their correct FEINs are listed under Licensees.

Nebraska Multiple Schedule of Disbursements

FORM 73 MFD

Taxpayer Name	FEIN	NE ID Number	Tax Period
Sample Oil Company	123456789	009876543	07/2012

VALID SCHEDULE CODES

- **5** Gross gallons delivered tax and PRF fee paid to another licensed supplier, distributor, wholesaler, importer, or retailer
- **6** Gross gallons disbursed without tax or PRF fee to a licensed supplier, distributor, wholesaler, or exporter
- **7** Gross gallons exported without tax or PRF fee to another state
- **8** Gross gallons delivered to U.S. Government or its agencies; or to the Metropolitan Transit Authority
- **10** Gross gallons delivered to a Native American residing on a reservation
- **13C** Credit for tax-paid fuel sold to the U.S. Government
- **13J** Credit for tax-paid fuel sold pursuant to Form 91EX

VALID PRODUCT CODES

- **061** Nat. Gasoline (Denaturant)
- **065** Gasoline
- **123*** Ethanol-Alcohol
- **124*** Gasohol
- **125** Aviation Gasoline
- **130** Aviation Jet Fuel
- **142** Kerosene
- **160** Undyed Diesel
- **228** Dyed Diesel
- **B00** Undyed Biodiesel
- **D00** Dyed Biodiesel
- **170*** Undyed Biodiesel Blend
- **171*** Dyed Biodiesel Blend

*Refer to instructions for alternative product codes.

(1) Sch. Code	(2) Carrier Name	(3) Carrier FEIN	(4) Mode	(5) Origin	(6) Destination	(7) Purchaser Name	(8) Purchaser FEIN	(9) Bill of Lading Date	(10) Document/ Bill of Lading No.	(11) Gross Gallons	(12) Product Code
5	CarrierName	123456789	J	T99NE1000	NE	PurchaserName	222333222	7/7/2012	2223	4,000	65
5	CarrierName	123456789	J	T99NE1000	NE	PurchaserName	222333222	7/5/2012	123456	2,000	160
13C	(Blank)	(Blank)	GS	(Blank)	(Blank)	RetailerName	456789123	7/31/2012	Various	500	124
13J	(Blank)	(Blank)	GS	(Blank)	(Blank)	RetailerName	456789123	7/31/2012	Various	300	160

INSTRUCTIONS FOR THE
NEBRASKA MULTIPLE SCHEDULE OF DISBURSEMENTS, FORM 73 MFD

All Nebraska motor fuels tax reporting is submitted monthly through the Electronic Data Interchange (EDI) process. This printed schedule is provided to illustrate the fields and types of information that must be included for each load of fuel disbursed. The required information for some of the fields is discussed below.

Column 2. Enter the name of the carrier hired to transport the fuel. If you use your own transport or tank wagon, enter your name.

Column 4. Valid modes of transportation are:

J = Truck	**PL** = Pipeline	**B** = Barge
R = Railroad	**GS** = Gas Station	**S** = Ship

Column 5. The origin is the location from which the product was shipped. If the location was at a fuel pipeline terminal, enter the IRS terminal code. In all other cases, use the appropriate two-letter state abbreviation.

Column 6. The destination is the location to which the product was transferred. Enter the two-letter state abbreviation or the IRS terminal code, if appropriate.

Column 9. Enter the bill of lading date from the manifest. This date should be identical to the date indicated on the purchaser's receipt schedule (MM/DD/YY). Do not use the invoice date if it is different from the date of transfer of title or possession.

Column 10. The bill of lading number is the most commonly-reported document number and is normally used to report full-load transactions. An invoice number will be used to report disbursement of product removed from the seller's storage. The document number must be identical to the document number reported on the purchaser's receipt schedule.

Column 12. The following three-character alternative product codes will also be accepted:

123 (Ethanol-Alcohol) – or **E00;**
124 (Gasohol) – or **E01** to **E99**, where the number indicates the ethanol percentage of the fuel;
170 (Undyed Biodiesel Blend) – or **B01** to **B99**, where the number indicates the biodiesel percentage in the fuel;
171 (Dyed Biodiesel Blend) – or **D01** to **D99**, where the number indicates the biodiesel percentage in the fuel.

<u>Nebraska Retailer's Claim for Exempt Sales of Motor Fuels, Form RC73</u>

Form RC73 is submitted to the supplier by a retailer who has sold tax-paid fuel for a legitimate tax-free use and is recovering the tax paid on those gallons. The supplier of the tax-paid fuel must enter certain information from Form RC73 to obtain a credit for this tax. Schedule Code 13C is for tax-paid motor fuel sold by the retailer to the U.S. Government. Schedule Code 13J is for tax-free sales of undyed diesel or diesel blends supported by a Tax Exempt Certificate for Purchase of Undyed Diesel Fuel, Form 91EX.

Special Column Instructions for Schedule Codes 13C and 13J

Columns 2, 3, 4, 5, and 6. Leave blank.
Column 1. Enter the appropriate schedule code; 13C or 13J.
Column 4. Enter the mode as: GS.
Column 7. Enter the retailer's name.
Column 8. Enter the retailer's FEIN.
Column 9. Enter the "date issued" on Form RC73.
Column 10. Enter "Various."
Column 11. Enter the total monthly gallons claimed by each retailer.
Column 12. Enter the appropriate product code.

Filing Reminders

Clear kerosene which is sold tax-paid to another licensee is reported as a Schedule Code 5.

Compressed fuels, including propane and compressed natural gas, which are sold tax-paid to be consumed in a licensed motor vehicle, and kerosene blended with undyed diesel must be reported in the appropriate columns on line 4 of the return.

While dyed diesel is not subject to motor fuels tax, it is subject to the Petroleum Release Remedial Action Fee (PRF). Therefore, it must be reported for purposes of determining the total PRF liability.

Valid Federal Employee Identification Numbers (FEINs) must be used for all fuel transfers in Nebraska. Nebraska licensees and their correct FEINs are listed under Licensees.

NEBRASKA ETHANOL AND BIODIESEL PRODUCER'S RETURN FORM 83

Taxpayer Name	FEIN	NE ID Number	Tax Period
Sample Oil Company	123456789	001234567	01/2012

1. Gallons of denaturant purchased, total of Schedule Codes 2 and 3	2,000	
2. AAFTF (line 1 X .0125)	$25	

All figures must be in gross gallons.	Column A Ethanol	Column B B-100 Biodiesel
3. Beginning inventory (line 13 of previous Producer's Return) *Includes own storage and storage at terminal*	30,000	3,800
4. Gallons produced	15,000	0
5. Gallons received, total of MFR Schedule Codes 2 and 3	2,000	0
6. Total gallons to be accounted for (total of lines 3, 4, and 5)	47,000	3,800
7. Tax-paid gallons, total of MFD Schedule Code 5	7,000	3,000
8. Gallons disbursed without tax, total of MFD Schedule Codes 6, 8, & 10	0	0
9. Gallons transferred to another producer, total of MFD Schedule Code 6R	0	0
10. Exports to other states, total of MFD Schedule Code 7	15,000	0
11. Gallons transferred to a supplier's storage at a NE terminal, total of MFD Schedule Code 10F		
12. Total gallons disbursed, exported, or transferred without tax (total of lines 8 through 11)	15,000	0
13. Ending physical inventory	24900	800
14. Ending book inventory (line 6 minus lines 7 and 12)	25000	800
15. Gain or loss due to temperature variation (line 13 minus line 14)	-100	0
16. Tax due (line 7 X .267)	$1,869	$801
17. Commissions allowed: Ethanol (.0500 on first $5,000 plus .0250 on excess over $5,000) Biodiesel (.0200 on first $5,000 plus .0050 on excess over $5,000)	$93	$16
18. Net tax due (line 16 minus line 17)	$1,776	$785
19. Petroleum Release Remedial Action Fee Ethanol = line 7 X .009; Biodiesel = line 7 X .003	$63	$9
20. Taxes and fees due Ethanol (line 18 + line 19 + line 2) Biodiesel (line 18 + line 19)	$1,864	$794
21. **Total taxes and fees due** (line 20, total of columns A and B)		$2,658

INSTRUCTIONS FOR THE
NEBRASKA ETHANOL AND BIODIESEL PRODUCER'S RETURN, FORM 83

This return consists of two sections. The first calculates certain fees due on the purchase of denaturant, while the second calculates any taxes and environmental fees (PRF) due on ethanol or biodiesel produced and sold by you.

Your tax liabilities are automatically calculated based on the individual load information reported on your receipt and disbursement schedules. Three additional items must be manually entered to complete your return's calculation. They are:

- **Line 3 -** The ending inventory of ethanol and biodiesel from line 13 of your prior return;
- **Line 4** - The total gallons of ethanol and biodiesel produced during this reporting period; and
- **Line 13 -** The physical (measured) inventory of ethanol and biodiesel at the close of this reporting period.

Determination of Liability

Once completed, your tax and fee liabilities will be calculated by category and then combined to provide the total liability. Electronic Funds Transfer (EFT) is the preferred method of payment. If you are mandated to transmit payments via EFT, you must do so. Otherwise, payment by check is acceptable with the postmark date indicating the date of transmission. Payment must be transmitted no later than the due date of the return.

Filing Due Date

Returns are filed for all activity occurring within a calendar month. The return is considered timely filed if electronically transmitted on or before the 25th day of the month following the close of the reporting month. If the 25th falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if transmitted on or before the next business day following the 25th. Effective with the July 2012 return, LB 727 changed the due date from the 25th to the 20th.

Nebraska Producer's Schedule of Receipts

FORM 83 MFR

Producer's Name	FEIN	NE ID Number	Tax Period
Sample Oil Company	123456789	001234567	01/2012

VALID SCHEDULE CODES

2 **Gross gallons received without tax or PRF fee from a licensed producer, supplier, distributor, or importer**
3 **Gross gallons imported without tax or PRF fee via transport or rail from another state**

VALID PRODUCT CODES

061 **Natural Gasoline Denaturant**
123 or E00 **Ethanol-Alcohol**
B00 **Biodiesel**

(1) Sch. Code	(2) Carrier Name	(3) Carrier FEIN	(4) Mode	(5) Origin	(6) Destination	(7) Seller Name	(8) Seller FEIN	(9) Bill of Lading Date	(10) Document/ Bill of Lading No.	(11) Gross Gallons	(12) Product Code
2	Carrier Name	123456789	J	NE	NE	Seller Name	333222333	1/1/2012	00123456	2,000	123
2	Carrier Name	123456789	J	NE	NE	Seller Name	333222333	1/13/2012	003214	2,000	061

INSTRUCTIONS FOR THE
NEBRASKA PRODUCER'S SCHEDULE OF RECEIPTS, FORM 83 MFR

All Nebraska motor fuels tax reporting is submitted monthly through the Electronic Data Interchange (EDI) process. This printed schedule is provided to illustrate the fields and types of information that must be included for each load of product received. The required information for some of the fields is discussed below.

Column 2. Enter the name of the carrier hired to transport the fuel. If you use your own transport or tank wagon, enter your name.

Column 4. Valid modes of transportation are:

J = Truck	**PL** = Pipeline	**B** = Barge
R = Railroad	**GS** = Gas Station	**S** = Ship

Column 5. The origin is the location from which the product was shipped. If the location was at a fuel pipeline terminal, enter the IRS terminal code. In all other cases, use the appropriate two-letter state abbreviation.

Column 6. The destination is the location to which the product was transferred. Enter the two-letter state abbreviation or the IRS terminal code if appropriate.

Column 9. Enter the bill of lading date from the manifest. This date should be identical to the date indicated on the seller's disbursement schedule (MM/DD/YY). Do not use the invoice date if it is different from the date of transfer of title or possession.

Column 10. The bill of lading number is the most commonly-reported document number and is normally used to report full-load transactions. The document number must be identical to the document number reported on the seller's disbursement schedule.

Filing Reminders

All gallons must be reported in gross gallons. While some states may allow, or even require, the reporting of natural gasoline and ethanol in net temperature corrected gallons, Nebraska requires all reporting in gross gallons.

Valid Federal Employee Identification Numbers (FEINs) must be used for all fuel transfers in Nebraska. Nebraska licensees and their correct FEINs are listed under Licensees.

Nebraska Producer's Schedule of Disbursements

FORM 83 MFD

Producer's Name	FEIN	NE ID Number	Tax Period
Sample Oil Company	123456789	001234567	01/2012

VALID SCHEDULE CODES

5	Gross gallons delivered tax-paid
6	Gross gallons disbursed without tax to a licensed supplier, distributor, wholesaler, or exporter
6R	Gross gallons transferred to another producer's Nebraska storage
7	Gross gallons exported without tax to another state
8	Gross gallons delivered to U.S. Government or its agencies; or to the Metropolitan Transit Authority
10	Gross gallons delivered to a Native American residing on a reservation
10F	Gross gallons transferred to a supplier's storage at a Nebraska terminal

VALID PRODUCT CODES

123 or E00	Ethanol-Alcohol
B00	Biodiesel

(1) Sch. Code	(2) Carrier Name	(3) Carrier FEIN	(4) Mode	(5) Origin	(6) Destination	(7) Purchaser Name	(8) Purchaser FEIN	(9) Bill of Lading Date	(10) Document/ Bill of Lading No.	(11) Gross Gallons	(12) Product Code
7	Carrier Name	123456789	R	NE	CA	Buyer Name	222333222	1/13/2012	2497	15,000	123
5	Carrier Name	123456789	J	NE	NE	Buyer Name	222333222	1/18/2012	2223	7,000	123
5	Carrier Name	123456789	J	NE	NE	Buyer Name	222333222	1/17/2012	44	3,000	B00

INSTRUCTIONS FOR THE
NEBRASKA PRODUCER'S SCHEDULE OF DISBURSEMENTS, FORM 83 MFD

All Nebraska motor fuels tax reporting is submitted monthly through the Electronic Data Interchange (EDI) process. This printed schedule is provided to illustrate the fields and types of information that must be included for each load of fuel disbursed. The required information for some of the fields is discussed below.

Column 2. Enter the name of the carrier hired to transport the fuel. If you use your own transport, enter your name.

Column 4. Valid modes of transportation are:

J = Truck	**PL** = Pipeline	**B** = Barge
R = Railroad	**GS** = Gas Station	**S** = Ship

Column 5. The origin is the location from which the product was shipped. Enter the two-letter state abbreviation or the IRS terminal code if appropriate.

Column 6. The destination is the location to which the product was transferred. All entries should be either the IRS terminal code or the appropriate two-letter state abbreviation.

Column 9. Enter the bill of lading date from the manifest. This date should be identical to the date indicated on the purchaser's receipts schedule (MM/DD/YY). Do not use the invoice date if it is different from the date of transfer of title or possession.

Column 10. The bill of lading number is the most commonly-reported document number and is normally used to report full-load transactions. The document number must be identical to the document number reported on the purchaser's receipt schedule.

Filing Reminders

All gallons must be reported in gross gallons. While some states may allow, or even require, the reporting of natural gasoline and ethanol in net temperature corrected gallons, Nebraska requires all reporting in gross gallons.

There are two schedule codes unique to this return.

> **Schedule Code 6R** - Use this schedule code to report the movement of product from your finished goods inventory to another producer's finished goods inventory located within Nebraska. Provided the other producer is properly licensed, this is a tax-free transfer.
>
> **Schedule Code 10F** - Use this schedule code to report the movement of product from your finished goods inventory to your customer's (a supplier) finished goods inventory located at a Nebraska pipeline terminal. Provided the supplier is properly licensed, this is a tax-free transfer.

Valid Federal Employee Identification Numbers (FEINs) must be used for all fuel transfers in Nebraska. Nebraska licensees and their correct FEINs are listed under Licensees.