File Format Instructions for Gasoline Distributor Tax Return Schedules

Electronic schedules are only required for returns with activity. Zero gasoline returns do not require electronic schedules. Please do not send an electronic schedule for a return with no activity.

The new Excel spreadsheet required for gasoline distributor tax return filers has a single tab. All data for Schedules 1 through 10 and 22 will be reported on one tab. This new electronic schedule spreadsheet will be emailed to the same email address currently used: fuel.tax@maine.gov. Please review the schedule data for accuracy, as the schedule totals must match the corresponding line on the Gasoline Distributor tax return. See the end of this document for a sample Excel test file.

General File Specifications

- Only properly formatted Microsoft Excel spreadsheets are accepted.
- The files may contain only data; no headers, titles, or footers of any kind are to be entered.
- Formulas are not to be used.
- Numbers should not include commas, decimals, dashes, or hyphens.
- Each record or transaction will start a new row. Rows are to be continuous with no empty rows.

Excel Spreadsheet Specifications

The spreadsheet must contain exactly twelve columns (A-L)

The required columns are as follows:

A. Schedule Code (2-digit)
B. Product Code (3-digit)
C. Carrier Name
D. Carrier FEIN
E. Mode of Transportation
F. Point of Origin
G. Destination
H. Sold To or Purchased From Name
I. Purchasers/Sellers FEIN
J. Date Received/Shipped
K. Document Number
L. Gross Gallons

Column Formatting:

All Excel columns have been preformatted. Use the instructions below to create your own Excel spreadsheet.

Column J (Date Received/Shipped) must be in MM/DD/YYYY format. To format Column J in MM/DD/YYYY format in Excel, highlight Column J, then in your toolbar click "Format" and then "Format Cells". Click "Number". Under "Category", choose Custom. In the "Type" field, enter mm/dd/yyyy. Click OK.

Column L (Gross Gallons) must be formatted as a number, with zero decimal places.
To format Column L as a whole number in Excel, highlight Column L, then in your toolbar click "Format" and then "Format Cells". Click "Number" and set Decimal Places to 0. Be sure the box for "Use 1000 Separator (,)" is NOT checked. Click OK.

All other columns must be formatted as text.
To format all other columns, highlight the column, then in your toolbar click "Format" and then "Format Cells". Click "Text" and then "OK". It is important this is done in advance, otherwise any entries you make which start with zero (e.g. 0012233) will drop the leading zeroes.

Specifications for Each Column

Column A (Schedule Code)   Enter the 2-digit schedule code

Enter one of the following codes:
Schedule 01 for gallons from any source on which Maine excise tax has been paid.
Schedule 02 for gallons received tax exempt from sources within Maine.
Schedule 03 for gallons imported tax exempt into Maine directly to your customer.
Schedule 04 for gallons imported tax exempt into Maine into your own bulk storage.
Schedule 05 for gallons sold with Maine excise tax included.
Schedule 06 for gallons sold to other licensed distributors Maine excise tax exempt.
Schedule 07 for gallons exported tax exempt by your company to points outside Maine.
Schedule 08 for gallons sold in bulk, Maine excise tax exempt, to the United States federal government.
Schedule 09 for gallons sold in bulk, Maine tax exempt, to Maine or Maine political subdivisions.
Schedule 10 for jet fuel gallons sold tax exempt for international flight.

Column B (Product Code)   Enter the 3-digit product code.

Commonly used codes are:
Product Code 065 is for all grades of conventional gasoline.
Product Code e10 is for all grades of e10 gasohol.
Product Code e00 is for 100% ethanol.
Product Code 125 is for aviation gasoline.
Product Code 130 is for jet fuel.

Use this link for the complete FTA product code list:
https://www.taxadmin.org/assets/docs/MotorFuel/2020%20Uniformity%20Book%202.pdf
The product codes begin on Page 175.

Column C (Carrier Name)   Enter the carrier name.

Column D (Carrier FEIN)   Enter the 9-digit carrier FEIN without dashes.

Column E (Mode of Transportation)

Enter one of the following codes:
J for transportation by truck   **PL** for transportation by pipeline
S for transportation by ship   **BA** if this is a book adjustment
B for transportation by barge   **ST** if this is a stock transfer
R for transportation by rail car

Column F (Point of Origin)   Enter the two letter State abbreviation or ZZ for non-U.S. origins.

Column G (Destination)   Enter the two letter State abbreviation or ZZ for non-U.S. destinations.

Column H (Sold To or Purchased From Name)

For Schedules 1-4, enter the name of the Seller (your vendor).
For Schedules 5-22, enter the name of the Purchaser (your customer).

Column I (Purchaser or Seller FEIN)   Enter the appropriate 9-digit FEIN without dashes.

For Schedules 1-4, enter the FEIN of the Seller (your vendor).
For Schedules 5-22, enter the FEIN of the Purchaser (your customer).

Column J (Date Received or Shipped)

For Schedules 1-4, enter the date your company received (purchased) the product.
Enter dates as MM/DD/YYYY.

For Schedules 5-22, enter the date your company delivered (sold) the product.
Enter dates as MM/DD/YYYY.

Column K (Document Number)   Enter a valid document number. Do not use dashes or slashes.

Column L (Gross Gallons)   Enter the total gross gallons of product received or sold.

For Schedules 1-4, enter the gross gallons received in whole gallons.
For Schedules 5-22, enter the gross gallons sold in whole gallons.

Excel Schedule Spreadsheet (sample only)

GasDistributor.xlsx

01	e10	Carrier A	001234567	J	ME	ME	Seller A	012345678	01/01/2020	654321	2001
02	065	Carrier A	001234567	J	ME	ME	Seller A	012345678	01/05/2020	7654321	8000
07	e10	Carrier A	001234567	J	ME	NH	Buyer A	001234567	01/08/2015	654321	8000