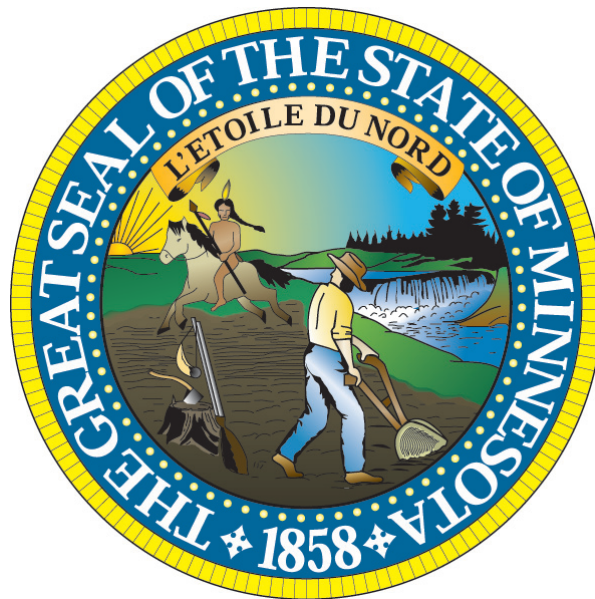


# Petroleum Tax Unit

## Schedule File Text Format



**Version 1.04**

**May 5, 2020**

03/03/2005 – most recent changes in italics

Each file will need to be a TAB-DELIMITED text file.

The Header Record will appear on the first line only with the Detail lines to follow.

Signature will be the first 15 characters in the file

Header Record (will appear once)

Field name	Data type	Description	Required
Signature	char (15)	Minnesota Revenue – Petroleum Division File: DUNS plus 066 (804832376066)	Yes
Taxpayer FEIN	char (9)	distributor’s federal ID number	Yes
Return Period	datetime	last day of month of the month being reported CCYYMMDD	Yes
Record type	char(1)	Indicates if data is original (“O”) or amended (“A”)	Yes
Taxpayer Type	char(6)	Value should be “SDR” for distributors	Yes
Status	char(1)	“P” = Production, “T” = Test	Yes
Total Gallons	int	Total of all gallons being reported	Yes
Total Tax Due	numeric(11,2)	Total tax due state or refund due to taxpayer	Yes
Activity Code	char(1)	“1” = No Activity, empty (null) = activity	Yes
MN tax ID	char(9)	Minnesota Tax ID	Yes
MN location code	char(3)	Minnesota Location code	Yes
Taxpayer Name	char(35)	Taxpayer Business Name	Yes

Example:

804832376066 419999999 20040831 O SDR T 1543.23 22000 1234567  
001 The Oil Company

Detail (will appear for every shipment reported)

Field name	Data type	Description	Required
Terminal Code	char (9)	IRS Terminal Code OR Destributor FEIN	Yes
Product Code	char (3)	Product code (Appendix A)	Yes
Mode Code	char (2)	Mode of transportation code (Appendix B)	Yes
Supplier FEIN	char(9)	Federal id of supplier	No
Supplier Name	char(35)	Name of supplier	No
Carrier FEIN	char (9)	Federal id of company transporting.	No
Carrier Name	char (35)	Name of company transporting	No
Position Holder	char (9)	Position holder federal id number	No
Pos. Holder Name	char(35)	Name of Position Holder	No
Distributor FEIN	char(9)	Federal id of Distributor reporting	Yes
Distributor Name	char(35)	Name of Distributor reporting	Yes
Destination State	char (2)	Destination State Code (Appendix C)	Yes
Bill of Lading	varchar(30)	Invoice number of the shipment	Yes
Ship Date	date time	Date the fuel was shipped CCYYMMDD	Yes
Net Gallons	decimal (11)	Net gallons of shipment	Yes
Gross Gallons	decimal (11)	Gross gallons of shipment	Yes
Schedule Code	char(3)	schedule code (Appendix D)	Yes

Example:

T41MN9999 065 J 999999999 Gas Supplier 88888888 Gas Transport  
419999999 Distributor Name MN 12345 20040313 8005 8000 2A

## Appendix A USA States, Canadian Provinces/Territories and Mexican State Abbreviations

USA (US) 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		

## **Important Tips**

- Round to whole gallons. Round down all amounts less than .50 and round up all amounts of .50 through .99. Decimal points are not valid in the gallon fields.
- When reporting terminal codes for the origin city and state, you must use the Internal Revenue Service terminal codes that have been assigned to every terminal and refinery in the United States. Any other terminal codes may result in errors.
- Please make certain that the information on the tax return is correct before filing electronically.
- Please provide complete information. Do not shorten names or cities unless an abbreviation is required.
- You must enter the manifest number or bill of lading on each schedule unless reporting a summary.

## Appendix B Transaction Type Mode Codes

Transaction Type Mode Codes	
Code	Description
J_	Truck
R_	Rail
B_	Barge
S_	Ship
PL	Pipeline
GS	Gas Station
BA	Book Adjustment
ST	Stationary Transfer
CE	Summary Information
RT	Removal from Terminal (other than by truck or Rail) for sale or consumption

The “\_” in the code table represents a space. The standard requires 2 characters in the field using this code.

# Appendix D - Product Codes

<b>Description</b>	<b>Codes</b>
<b>Alcohol</b>	123
Methanol	243
<b>Gasoline</b>	
Gasoline (non-oxy and racing)	065
Gasohol	124
E85	079
Aviation Gasoline	125
<b>Diesel Fuel - undyed</b>	160
<b>Biodiesel- Undyed (B100)</b>	284
<b>Kerosene - undyed</b>	142
<b>Jet Fuel</b>	130
<b>Diesel Fuel - dye added</b>	228
Diesel Fuel #4,#5,#6 - dye added	153
<b>Kerosene - dye added</b>	072
<b>Biodiesel Dyed (B100)</b>	290
<b>Compressed Natural Gas (CNG)</b>	224
<b>Liquid Natural Gas (LNG)</b>	225
<b>Propane (LPG)</b>	054
<b>Waste Oil</b>	091
<b>Natural Gasoline</b>	061

# Appendix E - Minnesota Schedule Code List

## Schedules of Receipts

- 2 Gallons received from motor fuel licensee tax unpaid.**
- 2A Gallons received from Minnesota terminals or refineries, origin tax-unpaid.
- 2C Gallons received imported, tax-unpaid.

## Schedules of Disbursements

- 5 Gallons delivered tax collected.** (Producers and exclusive marketers only)
- 5A Sales of jet fuel sold to non-licensed distributors, retailers or bulk end users.
- 5F Taxable sales of dyed diesel or dyed kerosene.
- 5PI Qualifying Service Station Credit -Iowa.
- 5PN Qualifying Service State Credit - North Dakota.
- 5PS Qualifying Service State Credit - South Dakota.
- 5Q Taxable sales of alternative fuels (LPG, CNG, LNG, E85) summary per product.
- 5XA Gallons sold to airport partially taxed.
  
- 6 Gallons delivered to licensed distributor or special fuel dealer-tax not collected.**  
(Producers and exclusive marketers only)
  
- 7 Gallons Exported.** (Producers and exclusive marketers only)
- 7D *Tank Wagon sales for export*
  
- 8 Gallons delivered to US Government – tax exempt.**
- 8R Gallons sold to U.S. Government tax-exempt from refinery.
  
- 10 Gallons delivered to other tax exempt entities.**
- 10F Gallons delivered to tax free storage or terminal. (Producers and exclusive marketers only)
- 10G Special Fuel sold for residential heating.
  
- 13 Schedule of Credits and Refunds.**
- 13A *Transport loads sold for export*
- 13C *Sales to the United States Government from tax paid stock*
- 13D Bulk gasoline sales to farmers from tax paid stock.
  
- 15 Terminal.**
- 15B Terminal Disbursements.

# Appendix F - Tax Form Definitions

## PDA 46

Gallons received tax unpaid						
Form	Line	Column	Sub-Schedule	Product Codes	Schedule Code	Description
PDA 46	1	1	PDA 56	065, 079, 123, 124, 125, 243	2A	Gallons received from terminals, refineries or distributors, origin tax unpaid
PDA 46	1	2	PDA 56	All Others (Except: 224, 225, 054)	2A	Gallons received from terminals, refineries or distributors, origin tax unpaid
PDA 46	2	1	PDA 56	065, 079, 123, 124, 125, 243	2C	Gallons received imported, tax unpaid
PDA 46	2	2	PDA 56	All Others (Except: 224, 225, 054)	2C	Gallons received imported, tax unpaid

Gallons Exported						
Form	Line	Column	Sub-Schedule	Product Codes	Schedule Code	Description
PDA 46	4	1	PDA 56	065, 079, 123, 124, 125, 243	7D, 13A	Gallons sold for export, originating state tax-paid
PDA 46	4	2	PDA 56	All Others (Except: 224, 225, 054)	7D, 13A	Gallons sold for export, originating state tax-paid

Gallons delivered to US Government – tax exempt						
Form	Line	Column	Sub-Schedule	Product Codes	Schedule Code	Description
PDA 46	6	1	PDA 46F	065, 079, 123, 124, 125, 243	8R	Gallons sold to US Government tax-exempt from refinery or terminal

Schedules of Credits and Refunds						
Form	Line	Column	Sub-Schedule	Product Codes	Schedule Code	Description
PDA 46	10	1	PDA 46E	065, 079, 123, 124, 125, 243	13C	Tax-paid fuel sold to the US Government
PDA 46	11	1	PDA 46H	065, 079, 123, 124, 125, 243	13D	Tax-paid fuel sold for use on farm

Adjustments						
Form	Line	Column	Sub-Schedule	Product Codes	Schedule Code	Description
PDA 46	16a	NA	PDA 56	125	2A, 2C	Product Code driven.
PDA 46	16c	NA	PDA 56	079	2A, 2C	Product Code driven.
PDA 46	16c	NA	PDA 56	079	5Q	Blended and then later disbursed



**PDA 49****Gallons received tax unpaid**

Form	Line	Column	Sub-Schedule	Product Codes	Schedule Code	Description
PDA 49	1	NA	PDA 56 Col. G	142, 160, 284, 091	2A	Gallons received from terminals, refineries or distributors, origin tax unpaid
PDA 49	1	NA	PDA 56 Col. G	142, 160, 284, 091	2C	Gallons received imported, tax unpaid

**Gallons Delivered tax collected**

Form	Line	Column	Sub-Schedule	Product Codes	Schedule Code	Description
PDA 49	2	NA	PDA 49G	072, 290, 153, 228	5F	Dyed diesel gallons sold for taxable purposes from in-state terminals

**Gallons Delivered tax collected**

Form	Line	Column	Sub-Schedule	Product Codes	Schedule Code	Description
PDA 49	3	NA	PDA 49J	130	5A	Gallons sold to non-licensed distributors, retailers or bulk-end users from in-state terminals

**Schedule of Credits and Refunds**

Form	Line	Column	Sub-Schedule	Product Codes	Schedule Code	Description
PDA 49	5	A	PDA 49B	130	7D, 13A	Tax-paid fuel export
PDA 49	5	A	PDA 49B	130	13C	Tax-paid fuel sold to the United States Government
PDA 49	5	B	PDA 49B	142, 160, 284, 091	7D, 13A	Tax-paid fuel export
PDA 49	5	B	PDA 49B	142, 160, 284, 091	13C	Tax-paid fuel sold to the United States Government
PDA 49	5	B	PDA 49B	142, 160, 284, 091	10G	Gallons of other authorized tax-exempt sales *Residential heating use

**OTHER**

Form	Line	Column	Sub-Schedule	Product Codes	Schedule Code	Description
PDA 49	11	1	PDA-1AV	NA	NA	Until further notice, the PDA-1AV schedule must be mailed into Minnesota Revenue, Petroleum Division

**PAF 1**

<b>Gallons delivered tax collected</b>						
<b>Form</b>	<b>Line</b>	<b>Column</b>	<b>Sub-Schedule</b>	<b>Product Codes</b>	<b>Schedule Code</b>	<b>Description</b>
PAF 1	1	A	NA	054	5Q	Gallons used on which tax was remitted *used as motor fuel
PAF 1	2	A	NA	224	5Q	Cubic feet used on which tax was remitted *used as motor fuel
PAF 1	3	A	NA	225	5Q	Gallons used on which tax was remitted *used as motor fuel

<b>Terminals</b>						
<b>Form</b>	<b>Line</b>	<b>Column</b>	<b>Sub-Schedule</b>	<b>Product Codes</b>	<b>Schedule Code</b>	<b>Description</b>
NA	NA	NA	NA	All	15B	Terminal Disbursements

# Appendix G – Terminal Codes

<b>Minnesota Terminal Codes</b>		
<b>Terminal ID#</b>	<b>Operator</b>	<b>City</b>
T41MN3400	NuStar Pipeline Operating Partnership, L.P. - Moorhead	Moorhead
T41MN3401	NuStar Pipeline Operating Partnership, L.P. - Sauk Centre	Sauk Centre
T41MN3402	Kinder Morgan Liquid Terminals LLC	Spring Valley
T41MN3403	NuStar Pipeline Operating Partnership, L.P. - Roseville	Roseville
T41MN3404	Western Refining - St. Paul Park	St. Paul Park
T41MN3405	Magellan Pipeline Company, L.P.	Wrenshall
T41MN3406	Newport Terminal Corporation	Newport
T41MN3407	Flint Hills Resources, LP-Pine Bend	St. Paul
T41MN3410	Superior Refining Company LLC	Esko
T41MN3412	Magellan Pipeline Company, L.P.	Alexandria
T41MN3413	Magellan Pipeline Company, L.P.	Mankato
T41MN3414	Magellan Pipeline Company, L.P.	Marshall
T41MN3415	Magellan Pipeline Company, L.P.	St Paul
T41MN3416	Magellan Pipeline Company, L.P.-Rochester	Eyota
T41MN3417	BNSF - Northtown	Minneapolis
T41MN3419	Swissport Fueling, Inc.	Minneapolis
T41MN3420	Signature Flight Support Corp.	Minneapolis
T41MN3426	NGL Supply Terminal Company LLC	Eau Claire, WI
T41MN3800	REG Albert Lea	Glenville
T41MN3801	Minnesota Soybean Processors	Brewster
T41MN3802	EverCat Fuels	Isanti
T41MN3803	AI-Corn Clean Fuel	Claremont
T41MN3804	Archer Daniels Midland	Marshall
T41MN3805	BioFuels Energy-Buffalo Lake Energy, LLC	Fairmont
T41MN3806	Bushmills Ethanol, Inc	Atwater
T41MN3807	Central MN Ethanol Coop	Little Falls
T41MN3808	Chippewa Valley Ethanol Co.	Benson
T41MN3809	Corn Plus, LLP	Winnebago
T41MN3810	DENCO II	Morris
T41MN3811	GEVO	Luverne
T41MN3812	Granite Falls Energy, LLC	Granite Falls
T41MN3813	Green Plains Renewable Energy	Fergus Falls
T41MN3814	Guardian Energy	Janesville
T41MN3815	Heartland Corn Products	Winthrop
T41MN3816	Heron Lake BioEnergy, LLC	Heron Lake
T41MN3817	Highwater Ethanol LLC	Lamberton
T41MN3818	Land O'Lakes	Melrose
T41MN3819	POET Biorefining - Bingham Lake	Bingham Lake
T41MN3820	POET Biorefining - Glenville	Albert Lea
T41MN3821	POET Biorefining - Lake Crystal	Lake Crystal
T41MN3822	POET Biorefining - Preston	Preston
T41MN3823	Purified Renewable Energy	Buffalo Lake
T41MN3824	Valero Renewable Fuels	Welcome
T41MN3825	HUGO Railyard transfer station	Hugo

**\*For terminals outside of Minnesota, check the IRS website at [www.irs.gov](http://www.irs.gov).**