

# Motor Fuel Tax Developer's Guide

Filing Electronically with the State of Arkansas Using XML

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## General Information

This guide contains the required electronic file formats needed to file motor fuel tax returns electronically. This guide is designed to provide the rules, procedures, and technical requirements for the electronic filing of motor fuel taxes. The purpose of this document is to facilitate the development of software for filing Motor Fuel Tax Returns using XML in the State of Arkansas. Inquiries about XML filing can be made via the email address [MotorFuelTax@dfa.arkansas.gov](mailto:MotorFuelTax@dfa.arkansas.gov).

### Acceptable Electronic Formats and Transmission Methods

Arkansas is currently accepting Motor Fuel Tax returns through EDI submissions or through XML import on ATAP. Please see the EDI Implementation Guide for more information on EDI filing. Read on for documentation on XML returns.

### Submitting XML Returns

Please see the Motor Fuel XML Upload and Implementation Guide for more information on how to import an XML return on ATAP.

### Amended Returns

To amend a return, a new XML file may be imported (see MFT Upload Guide). Please note in the Amended Reason box on ATAP if the amendment is adding additional schedules, correcting existing schedules, or replacing the original return and provide details on the differences. Once the Motor Fuel Tax Department has reviewed these changes, they will appear in ATAP.

### No Activity Returns

If there is no activity to report for a return type on a period (i.e. no activity on gasoline importer), then submit the XML return with a DistributorReport with just the ReportID and NoActivity marked as true.

### Important Tips

- Report gallons of gasoline and aviation gas in the gasoline column
- Diesel fuel may include kerosene or jet fuel, but clear and dyed gallons should be reported in separate columns (Note: Dyed Diesel returns are filed separately)
- All fuel types reported should be identified by product codes on the appropriate schedule, round to whole gallons
- Round down all amounts less than 0.50 and round up all amounts of 0.50 through 0.99
- Decimal points are not valid in the gallon fields
- All fuel types can be reported on the same XML file
- Purchaser and Seller can not be reported on the same DistributorSchedule
- Please ensure that all the information on the tax return is correct before filing via XML
- Origin and Destination elements can only contain City/State information, not a terminal code

## Populating XML Data Elements

### Schema Validation

MFT submissions must be in a valid XML format as defined by the current schema set. Submissions that do not pass schema validation will be rejected. Schema validation includes the validation of appropriate Xpaths and individual element constraints.

## Table Definitions

This guide contains the table layouts that are used to define how data elements should be populated using the current schema set. Each table contains one or more of the following columns:

### Field Name

Combined with the Xpath associated with the table header, defines the full Xpath of the data element listed.

### Complex Type

Defines a repeating section of information, such as a schedule on a report. These complex types are broken down further on the table and appear bolded.

### Required

Denotes whether the element is required when the XML file is submitted. Required fields that are not filled out or are not filled out correctly will not pass the validation process.

### Description

A brief description of the data element, the type of information it holds, and potential values that can be chosen for each element.

## Populating XML Return Data Elements

<b>TransmissionHeader</b>		
<b>Field Name</b>	<b>Required</b>	<b>Description</b>
Jurisdiction	Yes	Must be "AR"
TransmissionId	Yes	FEIN or SSN plus timestamp. Example: 1111111120141020022306
Timestamp	Yes	The date and time when the return was created
Transmitter/StateEIN	Yes	Transmitter FEIN or SSN
ProcessType	Yes	"T"=Test, "P"=Production

<b>MotorFuelsFiling</b>		
SubmissionId	Yes	Nine digit FEIN or SSN + 11 unique alphanumeric characters

<b>MotorFuelsHeader</b>		
<b>Field Name</b>	<b>Required</b>	<b>Description</b>
Jurisdiction	Yes	Must be "AR".
Timestamp	Yes	The date and time when the return was created
TaxPeriodBeginDate	No	Tax period begin date (Format = yyyy-mm-dd)

TaxPeriodEndDate	Yes	Tax period end date (Format = yyyy-mm-dd)
TaxYear	No	Tax Year (Format = yyyy)
Quarter	No	Reporting Quarter (1,2,3, or 4)
DisasterRelief	No	Disaster relief
ISPNumber	No	Intermediate Service Provider Number
PaidPreparerInformation	No	Contains the following optional Paid Preparer Information elements
PaidPreparerInformation/DateSigned	No	Date the return was completed and signed by the person preparing the reconciliation return.
PaidPreparerInformation/SelfEmployed	No	Denotes whether the preparer is self-employed, mark with an "X".
PaidPreparerInformation/SSN	No	Preparer's SSN.
PaidPreparerInformation/PTIN	No	Preparer's PTIN.
PaidPreparerInformation/StateID	No	Preparer's State ID.
PaidPreparerInformation/PreparerFirmIDNumber	No	Preparer's Firm ID Number (EIN).
PaidPreparerInformation/StateEIN	No	Preparer's State EIN.
PaidPreparerInformation/PreparerBusinessName	No	Preparer's Business Name.
PaidPreparerInformation/PreparerPersonName	No	Preparer's Name.
PaidPreparerInformation/PreparerUSAddress	No	Preparer's US Address.
PaidPreparerInformation/PreparerForeignAddress	No	Preparer's Foreign Address.
PaidPreparerInformation/Phone	No	Preparer's phone number.
PaidPreparerInformation/ForeignPhone	No	Preparer's Foreign Address.
PaidPreparerInformation/EmailAddress	No	Preparer's email address.
Originator	No	Electronic return originator (ERO)
SoftwareId	No	Put an identifier for your software in this field.
SoftwareVersion	No	Put an identifier for your software version in this field.
InternetProtocol	No	IP Address and related information.
SignatureOption	No	Signature type.
AmendedReturnIndicator	No	Put an "X" if you are submitting an amended return.
OriginalSubmissionId	No	Enter the original submission Id of the return during the tax period.
OriginalSubmissionDate	No	Enter the original submission date of the return.

Filer	Yes	Must provide Taxpayer's FEIN or SSN
Filer/FEIN	Yes	Taxpayer's FEIN. This element is only required if Filer/SSN is not provided.
Filer/SSN	Yes	Taxpayer's SSN. This element is only required if Filer/FEIN is not provided.
Filer/StateLicenseNumber	Yes	Taxpayer's state issued account ID. i.e. 11111111MFT
Filer/Name	No	Name of taxpayer
Filer/DBA	No	Name of taxpayer or information filer is doing business as if different

<b>DistributorReport</b>		
<b>Field Name</b>	<b>Required</b>	<b>Description</b>
ReportID	Yes	Return Type as defined in Enumerations. Valid return types – DF, DI, GI, GF, LP
NoActivity	No	No Activity checkbox for a return type.
AmendedReason	No	Must be 'Replace'.
<b>DistributorSchedule</b>	No	Distributor report schedules
ScheduleCode	Yes	This must be a valid Schedule Code defined in Enumerations. Valid schedule codes – 1, 10A, 10B, 10G, 10H, 2, 3, 5I, 5J, 5K, 5L, 5M, 5N, 6, 7, 8
ProductCode	Yes	This must be a valid Product Code defined in Enumerations Valid product codes – 054, 065, 124, 125, 130, 142, 160, 228
Mode	Yes	FTA Uniform Transaction Mode Code. Valid modes as defined in Enumerations – B, BA, J, PL, R, S, ST, O (if Other)
DocumentNumber	Yes	Bill of Lading Number.
ReceivedShippedDate	Yes	Received date (format: yyyy-mm-dd)
<b>Origin</b>	No	Must include both origin city and state if using the origin complex type.
Origin/City	Yes	Origin city
Origin/State	Yes	Origin state

		Must be a valid value defined in Enumerations.
<b>Destination</b>	No	Must include both the destination city and the destination state if using the destination complex type.
Destination/City	Yes	Destination city
Destination/State	Yes	Destination state. Must be a valid value defined in Enumerations.
<b>Carrier</b>	No	Carrier complex type. Must include the carrier's FEIN.
Carrier/FEIN	Yes	9 digit valid Carrier's FEIN
Carrier/Name	No	Carrier name
<b>Seller</b>	No	Seller complex type. Must include the seller's FEIN. Cannot be reported on same DistributorSchedule as Purchaser.
Seller/FEIN	Yes	9 digit valid Seller's FEIN
Seller/Name	No	Seller name
<b>Purchaser</b>	No	Purchaser complex type. Must include the purchaser's FEIN. Cannot be reported on same DistributorSchedule as Seller.
Purchaser/FEIN	Yes	9 digit valid Purchaser's FEIN
Purchaser/Name	No	Purchaser name
Net	Yes	<ol style="list-style-type: none"> <li>1. It is an optional element in the schema but you must provide net gallons</li> <li>2. Net gallons cannot be negative</li> <li>3. If Mode=J-Truck, then net gallons cannot be more 9,500</li> </ol>

Note: FinancialTransaction is included in the schemas but will not produce a valid schema when used. It does not need to be included in the XML file that is imported to ATAP. Payments should be made through ATAP and not through the XML file.

## XPaths

Following are the XPaths that will be used for Arkansas' Motor Fuel Tax Return submissions.

Complete List of XPaths
<b>Transmission Header</b>
Transmission/TransmissionHeader
Transmission/TransmissionHeader/Jurisdiction
Transmission/TransmissionHeader/TransmissionId
Transmission/TransmissionHeader/Timestamp
Transmission/TransmissionHeader/Transmitter/StateEIN

Transmission/TransmissionHeader/ProcessType
Transmission/TransmissionHeader/AgentIdentifier
<b>Motor Fuels Filing</b>
Transmission/MotorFuelsFiling
Transmission/MotorFuelsFiling/SubmissionId
<b>Motor Fuels Header</b>
Transmission/MotorFuelsFiling/MotorFuelsHeader
Transmission/MotorFuelsFiling/MotorFuelsHeader/Jurisdiction
Transmission/MotorFuelsFiling/MotorFuelsHeader/TimeStamp
Transmission/MotorFuelsFiling/MotorFuelsHeader/TaxPeriodBeginDate
Transmission/MotorFuelsFiling/MotorFuelsHeader/TaxPeriodEndDate
Transmission/MotorFuelsFiling/MotorFuelsHeader/TaxYear
Transmission/MotorFuelsFiling/MotorFuelsHeader/Quarter
Transmission/MotorFuelsFiling/MotorFuelsHeader/DisasterRelief
Transmission/MotorFuelsFiling/MotorFuelsHeader/ISPNumber
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/DateSigned
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/SelfEmployed
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/SSN
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/PTIN
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/PreparerBusinessName/ BusinessNameLine1Txt
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/PreparerBusinessName/ BusinessNameLine2Txt
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/PreparerFirmIDNumber
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/PreparerUSAddress/ AddressLine1Txt
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/PreparerUSAddress/ AddressLine2Txt
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/PreparerUSAddress/CityNm
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/PreparerUSAddress/ StateAbbreviationCd
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/PreparerUSAddress/ZIPCd
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/Phone
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/ForeignPhone
Transmission/MotorFuelsFiling/MotorFuelsHeader/PaidPreparerInformation/EmailAddress
Transmission/MotorFuelsFiling/MotorFuelsHeader/Originator/EFIN
Transmission/MotorFuelsFiling/MotorFuelsHeader/Originator/AgentIdentifier
Transmission/MotorFuelsFiling/MotorFuelsHeader/Originator/OriginatorTypeCd
Transmission/MotorFuelsFiling/MotorFuelsHeader/SoftwareId
Transmission/MotorFuelsFiling/MotorFuelsHeader/SoftwareVersion
Transmission/MotorFuelsFiling/MotorFuelsHeader/AmendedReturnIndicator
Transmission/MotorFuelsFiling/MotorFuelsHeader/OriginalSubmissionId
Transmission/MotorFuelsFiling/MotorFuelsHeader/OriginalSubmissionDate
Transmission/MotorFuelsFiling/MotorFuelsHeader/Filer/FEIN
Transmission/MotorFuelsFiling/MotorFuelsHeader/Filer/StateLicenseNumber
Transmission/MotorFuelsFiling/MotorFuelsHeader/Filer/Name
Transmission/MotorFuelsFiling/MotorFuelsHeader/Filer/DBA

<b>Distributor Report</b>
Transmission/MotorFuelsFiling/DistributorReport/ReportID
Transmission/MotorFuelsFiling/DistributorReport/NoActivity
Transmission/MotorFuelsFiling/DistributorReport/AmendedReason
<b>Distributor Schedule</b>
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/ScheduleCode
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/ProductCode
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Mode
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/DocumentNumber
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/ReceivedShippedDate
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Origin/City
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Origin/State
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Destination/City
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Destination/State
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Carrier/FEIN
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Carrier/Name
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Seller/FEIN
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Seller/Name
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Purchaser/FEIN
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Purchaser/Name
Transmission/MotorFuelsFiling/DistributorReport/DistributorSchedule/Net

## Enumerations

### State Codes

<b>State Code</b>	<b>State Decode</b>
AK	ALASKA
AL	ALABAMA
AR	ARKANSAS
AZ	ARIZONA
CA	CALIFORNIA
CO	COLORADO
CT	CONNECTICUT
DC	DISTRICT OF COLUMBIA
DE	DELAWARE
FL	FLORIDA
GA	GEORGIA
HI	HAWAII
IA	IOWA
ID	IDAHO
IL	ILLINOIS
IN	INDIANA
KS	KANSAS
KY	KENTUCKY
LA	LOUISIANA
MA	MASSACHUSETTS



MD	MARYLAND
ME	MAINE
MI	MICHIGAN
MN	MINNESOTA
MO	MISSOURI
MS	MISSISSIPPI
MT	MONTANA
NC	NORTH CAROLINA
ND	NORTH DAKOTA
NE	NEBRASKA
NH	NEW HAMPSHIRE
NJ	NEW JERSEY
NM	NEW MEXICO
NV	NEVADA
NY	NEW YORK
OH	OHIO
OK	OKLAHOMA
OR	OREGON
PA	PENNSYLVANIA
RI	RHODE ISLAND
SC	SOUTH CAROLINA
SD	SOUTH DAKOTA
TN	TENNESSEE
TX	TEXAS
UT	UTAH
VA	VIRGINIA
VT	VERMONT
WA	WASHINGTON
WI	WISCONSIN
WV	WEST VIRGINIA
WY	WYOMING

### Schedule Codes

Schedule Code	Schedule Decode
1	Gallons Received Tax Paid
10A	Gallons delivered to exempt customers for non-highway use
10B	Gallons sold for Aviation purposes
10G	Gallons LP Gas authorized exempt sales
10H	Gallons casualty losses
2	Gallons received in ARKANSAS tax unpaid
3	Gallons imported from another state
5I	Gallons sold at MO bz rate
5J	Gallons sold at OK bz rate
5K	Gallons sold at TX bz rate
5L	Gallons sold at LA bz rate
5M	Gallons sold at MS bz rate
5N	Gallons sold at TN bz rate
6	Gallons delivered to licensed distributor – tax not collected

7	Gallons exported to state of _____
8	Gallons delivered to U.S. Government – tax exempt

### Product Codes

Product Code	Product Decode
054	Propane
065	Gasoline
124	Gasohol
125	Aviation Gas
130	Jet Fuel
142	Kerosene
160	Diesel Undyed
228	Diesel Dye-Added

### Mode Codes

Mode Code	Mode Decode
B	Barge
BA	Book Adjust
J	Truck
O	Other
PL	Pipeline
R	Rail
S	Ship
ST	Stock Transfer

### Return Types

Return Type	Return Type Decode
DF	Distillate First Receiver
DI	Distillate Importer
GF	Gasoline First Receiver
GI	Gasoline importer
LP	Licensed LPG Supplier