INTRODUCTION

This document provides the EDI formatting standards that will be required when electronically filing fuel tax returns for the State of Wyoming.

It does not include procedures for actually filing electronic returns, such as CD, disk, FTP, etc. The filing procedures and the associated administrative procedures are being developed by the Wyoming Department of Transportation's Fuel Tax Administration. They will be included in the final version of this document.

Overview

Several items should be noted:

1. When filing electronically, out-of-month loads will be allowed. It will not be necessary to resubmit or amend a previously filed return to account for out-of-month loads. The filer should not attempt to calculate any penalty and interest that might be due as a result of the out-of-month loads. Fuel Tax Administration will make these calculations and bill the taxpayer if necessary.

2. Supplier/Distributor Reports, appropriate Summary Information, and supporting Schedule data are to be submitted for the initial implementation of electronic filing. Terminal Operator Reports and Carrier Reports will be considered with subsequent phases of this project.

3. Beginning and ending inventory information will be required for Distributor, Importer, Exporter returns. Inventory data will not be required for Supplier returns. Supplier inventory information will be reported when Terminal Operator Reports are to be submitted electronically.

4. All segments outlined ANSI ASC x.12 – 813 EDI Standard may be submitted on Wyoming fuel tax returns. Those segments not relevant to Wyoming returns, however, will be ignored. The documentation for each segment indicates whether it is required, is optional, or will be ignored.

5. Appendix 5 contains an EDI Segment Map that outlines the sequence and hierarchy in which each segment is to appear.

6. The rules for calculating the total amount due with the return (as reported in the Total Due – Tax Information and Amount Segment of the Supplier/Distributor Report) are the same as if the return was being prepared manually. The instructions for calculating the amount due on a manually submitted return will be included with the sample return used to illustrate the Wyoming filing requirements. See Appendix 6 (Distributor) and Appendix 7 (Supplier) for instructions on how to calculate the Total Due.

7. At a minimum, all Wyoming EDI Fuel Tax Returns must contain the Supplier/Distributor Report and the supporting Schedules. Summary Information will be included only if there are Transfers to report.

8. All fuel quantities will be reported in whole gallons. Gallons may be reported as either positive or negative amounts. Positive amounts will not be signed. Negative gallons will be reported with a leading minus sign(-). There will be no leading zeroes or embedded commas. Examples: Positive quantity, "5285"; negative quantity, "-5285".

9. All dollar amounts will be reported with a decimal point and a preceding negative sign if a negative amount. There will be no leading zeroes or embedded commas. Examples: positive amount, "23978.45"; negative amount, "-23978.45".

10. Gains or losses in ending inventory will be reported in the Summary Section. These could be the result of either out-of-month loads or for reconciling actual versus booked gallons.

11. Inventory losses will also be reported in the Summary Section. Documentation for inventory losses must be provided separately.

12. Trailing Tildes. Segments without data in trailing fields, may or may not have trailing tildes. For example, a segment that has three trailing data elements without data can be represented in two ways. Either (1) the last data element with data can be followed with the end-of-segment delimiter, or (2) the end of the segment can contain "~~~\". Either option will be accepted.

13. The Wyoming Schedule Type of "WY5" will be coded as "5X" for EDI filing purposes. When completing the "5X" schedule, the total amount of the load will be entered into the Net Gallons, Gross Gallons, and Billed Gallons fields.

    1. For "5X" schedules, 70% of the load is untaxed, 30% is taxed. Distributors or Suppliers will pay tax on 100% of the load, but will be eligible for a refund on the untaxed 70% of the load.
    2. When calculating the amount due (see detailed instructions in the Appendix), the 70%/30% should be calculated as follows:
        a. Using a load of 12,345 gallons, the quantity for Net Gallons will contain 12,345, Total Gallons will contain 12,345 and Billed Gallons will also contain 12,345.
        b. The untaxed portion will be calculated first (12,345 x 0.70 = 8,641.5). After rounding the untaxed portion of the load is 8,642.
        c. The taxed portion of the load is then calculated as the difference between the total quantity of the load minus the untaxed portion, or (12,345 – 8,642 = 3,703).
    3. The fuel categories that are valid for "5X" schedules are Gasoline, Aviation, and Jet Fuel. Schedule Type "5X" is valid on both Supplier and Distributor returns.

14. If segments are present for either the Terminal Operator Report (TOR) or Common Carrier Report (CCR) they will be ignored.

15. Procedures for handling Authorized Credits or Billings and for submitting the Transmittal Sheet for an electronic return will be published separately by Fuel Tax Administration.

INTERCHANGE CONTROL HEADER DESCRIPTION

Interchange Segment								Segment: Required
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
ISA01	101		M	Authorization Information Qualifier	ID	2	2	"03" Additional Data Identification
ISA02	102		M	Authorization Information	AN	10	10	"WYDOT-FTA ". Filled with a trailing space.
ISA03	103		M	Security Information Qualifier	ID	2	2	"01" = Password
ISA04	104		M	Security Information	AN	10	10	Password as agreed upon by WYDOT FTA and filer. If the password is less than 10 characters, it will be left justified and filled with spaces on the right.
ISA05	105		M	Interchange ID Qualifier	ID	2	2	"ZZ" = ID qualifier.
ISA06	106		M	Interchange Sender ID	AN	14	14	14-character Wyoming License Number. License Number of taxpayer as assigned by WYDOT Fuel Tax Administration.
ISA07	105		M	Interchange ID Qualifier	ID	2	2	"ZZ" – ID Qualifier
ISA08	107		M	Interchange Receiver ID	AN	9	9	"836000263" = TIN of Wyoming Department of Transportation
ISA09	108		M	Interchange Date	DT	6	6	"YYMMDD" = Date of Interchange
ISA10	109		M	Interchange Time	TM	4	4	"HHMM" = Time of Interchange
ISA11	165		M	Repetition Separator		1	1	"|" = EBCDIC – 4F Hex; ASCII – 7C Hex
ISA12	111		M	Interchange Version Control Number	ID	5	5	"00403"
ISA13	112		M	Interchange Control Number	NO	9	9	The Interchange Control Number uniquely identifies the interchange data to the sender. The sender assigns this number. If less than nine digits, the number will be right justified and zero-filled on the left.
ISA14	113		M	Acknowledgment Request	ID	1	1	"0" = No acknowledgement required.
ISA15	114		M	Usage Indicator	ID	1	1	"P" = Production Data "T" = Test Data
ISA16	115		M	Component Sub-Element Separator		1	1	"^" = EBCDIC – 5F Hex; ASCII – 5E Hex

Comments:
1. The password to be used in ISA04 will be mutually agreed upon by the sender and WYDOT-FTA.
2. For the initial implementation, there will not be an electronic acknowledgement. This will be handled manually via e-mail.

Example: (Note: "*" is used to designate a space.)
ISA~03~WYDOT-FTA ~01~MYPASSWORD ~ZZ
    ~123456789M1234~ZZ~836000263~030615~1230~|~00403~000000765~0~T~^

FUNCTIONAL GROUP HEADER DESCRIPTION

Functional Group Segment									Segment: Required
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
GS01	479		M	Functional Identifier Code	ID	2	2	"TF" = for 813 Transaction Set	
GS02	142		M	Application Sender's Code	AN	14	14	14-character License Number of taxpayer as assigned by WYDOT Fuel Tax Administration.	
GS03	124		M	Application Receiver's Code	AN	9	9	"836000263" = TIN of Wyoming Department of Transportation.	
GS04	373		M/Z	Date	DT	8	8	"CCYYMMDD" = Date	
GS05	337		M/Z	Time	TM	4	4	"HHMM" = 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"	
Comments:									
1. GS02 will contain the Wyoming Fuel Tax Administration License Number assigned to the taxpayer.									
2. GS03 will contain the Taxpayer Identification Number for the Wyoming Department of Transportation.									
3. GS05 will contain a 4-byte time in the format of "HHMM"".									
Example:									
GS~TF~123456789M1234~836000263~20030615~1230~8888~X~004030									

TRANSACTION SET HEADER DESCRIPTION

Beginning of Transaction Set Header Segment								Segment: Required
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
ST01	143		M	Transaction Set Code	ID	3	3	"813" = Transaction Set Type
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02 in Transaction Set Trailer)
ST03	1705		M	Implementation Convention Reference	AN	1	5	Version of Taxing Authority's implementation guide. Set = "1.0" for Version 1.0.
Comments:								
1.								
Example:								
ST~813~10001~1.0								

Identify Tax Agency Information – Begin Tax Information Segment								Segment: Required
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Tax Filing
BTI02	127		M	Reference Number	AN	3	3	Determined by FTA "050" = All Fuel Tax Filings
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority
BTI04	67		M	ID Code	AN	15	15	"WYDOT-836000263"
BTI05	373		M	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date
BTI06	Not used in Wyoming.							
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN ; "34" = SSN
BTI08	67		X	ID Code	AN	9	9	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	14-character License Number assigned by WYDOT FTA to the taxpayer.
BTI11	Not used in Wyoming.							
BTI12	Not used in Wyoming.							
BTI13	353		M	Transaction Set Purpose Code	ID	2	2	"00" = Original
BTI14	Not used in Wyoming.							
Comments: 1. BTI08 must be the FEIN if the taxpayer has one. Submit an SSN only for sole proprietorships that have not been issued a FEIN. a. BTI13 will be only for initial filing of a tax return or an amended/replacement return. "00" will be used for the original submission of a tax return.								
Example: **BTI~T6~050~47~WYDOT-836000263~20020615~~24~516999988~49~123456789M1234~~~00**								

Tax Filing Period – Date/Time Reference Segment								Segment: Required
Elem. ID	Elem. Ref. #	Sub-E 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	Not used.							
DTM04	Not used.							
DTM05	Not used.							
DTM06	Not used.							

Comments:
1. For filing Wyoming Fuel Tax Returns, only the end of the monthly reporting period will be used. Taxes returns are filed monthly. The 1st of the month is assumed to be the beginning of the filing period.
2. DTM01 will be set to "194" for all returns.
3. DTM02 will be used for all returns.

Example:
 DTM~194~20030630

Confidential Data – Tax Information and Amount Segment								Segment: Ignored if Present
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	817		M	Tax Information Code	AN	4	4	"5010" = Confidential Data
TIA02	Not used.							
TIA03	449		X	Fixed Format Information	AN	4	15	User defined: Example: "6103" = IRS 6103B Tax data

Comments:
1. If present, this segment will be ignored.

Example:

Total Net Reported – Tax Information and Amount Segment								**Segment: Required**
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
TIA01	817		M	Tax Information Code	AN	4	4	"5001" = Total Net Reported
TIA02	Not used.							
TIA03	Not used.							
TIA04	380		X	Quantity	R	1	15	Total Number of Billed Gallons in Tax Filing/Liters in Tax Filing
TIA05	355		X	Unit of Measure Code	ID	2	2	"GA" = Gallons

Comments:
1. Segment required.
2. TIA05 will always contain "GA" (Gallons) for Wyoming fuel tax returns.
3. This figure will be used as a control value and compared to the amount calculated from the individual schedule line items. It will be used as a check figure against the quantities reported on the individual schedules. It will be calculated as the sum of the Billed Gallons reported in Bill of Lading Net tax Information and Amount Segment (field TIA04 when TIA01 = "505").

Example:
TIA~5001~~~125000~GA

Sequence Error ID Number – Reference Number Segment								**Segment: Ignored if Present**
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
REF01	128		M	Reference Identification Qualifier	ID	2	2	"FJ" = Line Item Control Number
REF02	127		X	Reference Identification	AN	1	7	Control Number
REF03	352		X	Description	AN	1	5	Error Response Code

Comments:
1.

Example:

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
Payment Order Remittance Advice – Beginning Segment								**Segment: Ignored if Present**
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	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 Concentration/Disbursement "CCP" = Cash Concentration/Disbursement plus Addenda (CCD+)
BPR06	506		X/Z	(ODFI) ID Number Qualifier	ID	2	2	"01" = ABA Transit Routing Number & 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 Account 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

Comments:
1. This segment, if present, will be ignored for Wyoming returns.
2. BPR06 thru 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.

Example:

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
Name Detail – Name Segment								**Segment: Required**
N101	98		M	Entity Identification Code	ID	2	2	"TP" = Taxpayer
N102	93		X	Name	AN	1	35	Taxpayer Name

Comments:
1. FOR N102, Use the "Doing Business As" Name.

Example:
N1~TP~Far Side Motor Fuels, Inc.

Additional Taxpayer Name Detail – Additional Name Segment								Segment: Optional
Elem. ID	Elem. Ref. #	Sub-E 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

Comments:
1. This segment is optional. Use only if the 35 bytes in N102 is not long enough for the full business name of the taxpayer.
2. If this segment is used, the N201 must be completed. N202 is optional.

Example:
N2~Legal Name Part 2

Address Detail – Address Information Segment								Segment: Required
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N301	166		M	Address Information	AN	1	35	First Line of Street Address
N302	166		O	Address Information	AN	1	35	Second Line of Street Address

Comments:
1. N301 is required.
2. N302 is optional.

Example:
N3~ 123 Main Street~P.O. Box 990

City, State, Zip Code Detail – Location Geographic Segment								Segment: Required
Elem. ID	Elem. Ref. #	Sub-E 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 Abbreviation
N403	116		O	Postal Code	ID	3	11	Zip Code, Zip Code Plus 4
N404	26		O	Country	ID	3	3	Country Abbreviation (United States = USA).
N405	309			Location qualifier	ID	1	3	"CY" = County
N406	310			Location Identifier	ID	1	3	County Code

WYOMING:
1. All fields in the segment must contain data..
2. If Zip Code plus 4 is report in N403, use the format "NNNNN-NNNN" (with a dash).
3. N405 and N406 are not used for the Taxpayer Address.

Comments:
1.

Example:
N4~ Penabscott~ME~12345-1234~USA

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
General Contact Person – Administrative Communications Contact Segment								**Segment: Required**
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	12	Voice Telephone Number
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	12	FAX Telephone Number
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = E-Mail Address
PER08	364		X	Communications Number	AN	1	80	E-Mail Address

Comments:
1. All fields in this segment are required.
2. Phone and Fax numbers can be either 10 or 12 characters long. Either "9999999999" or "999-999-9999".

Example:
PER~CN~Samuel Clemens~TE~3077771234~FX~3077774321~EM~MARK_TWAIN@HANNIBAL.COM

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
EDI Contact Person – Administrative Communications Contact Segment								**Segment: Required**
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	12	Voice Telephone Number
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	12	FAX Telephone Number
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = E-Mail Address
PER08	364		X	Communications Number	AN	1	80	E-Mail Address

WYOMING:
1. This segment is required and all fields must be populated..
2. The person identified in this segment may be the same person as General Contact. By providing this segment it indicates whether the EDI contact is the same or a different person.
3. Phone and Fax numbers can be either 10 or 12 characters long. Either "9999999999" or "999-999-9999".

Comments:
1.

Example:
PER~EA~Grace Hopper~TE~3077778745~FX~30777798341~EM~Grace_ Hopper@DOD.GOV

MAILING ADDRESS – The following segments are required only if the mailing address is different than the physical address.

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
Mailing Name Detail – Name Segment								**Segment: Optional**
N101	98		M	Entity Identification Code	ID	2	2	"31" = Postal Mailing
N102	93		X	Name	AN	1	35	Mailing Name

Comments:
1. If this segment is present, then N102 must contain data.

Example:
N1~31~Far Side Mailing Name

Mailing Additional Name Detail – Additional Name Segment								Segment: Optional
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
N201	93		M	Name	AN	1	35	Mailing Name
N202	93		O	Name	AN	1	35	Mailing Name

Comments:
1. This segment should only be present if the preceding Mailing Name Detail Segment ("N1") is present.
2. If this segment is present, then N201 must contain data.

Example:
N2~Attn: Fred Smith~Tax Division

Mailing Address Detail – Address Information Segment								Segment: Optional
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
N301	166		M	Address Information	AN	1	35	First Line of Street Address
N302	166		O	Name	AN	1	35	Second Line of Street Address

Comments:
1. This segment should only be present if the preceding Mailing Name Detail Segment ("N1") is present.
2. If this segment is present, then N301 must contain data.

Example:
N3~ 123 Main Street~P.O. Box 990

Mailing City, State, Zip Code Detail – Location Geographic Segment								Segment: Optional
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	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 Abbreviation
N403	116		O	Postal Code	ID	3	11	Zip Code, Zip Code Plus 4
N404	26		O	Country	ID	3	3	Country Abbreviation (United States = USA).
N405	309			Location qualifier	ID	1	3	"CY" = County
N406	310			Location Identifier	ID	1	3	County Code

Comments:
1. If a separate mailing address is included, then this segment must be present and all fields must contain data.
2. N405 and N406 are not used in the Mailing Address.

Example:
N4~ Penabscott~ME~12345-1234~USA

Transaction Set – Supplier/Distributor Report (SDR)

Notes:

1. This TFS loop reports information for the Supplier/Distributor's fuel tax report. Details associated with this report are located in the summary and schedule loops.
2. Repeat the FGS loop for each product reported, thereby reporting beginning inventory by product codes.

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
Beginning of Supplier/Distributor Report Detail – Tax Form Segment								**Segment: Required**
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
Comments:								
1.								
Example:								
TFS~T2~SDR								

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
Relationship to the Transaction Information – Reference Segment								**Segment: Ignored if Present**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing
REF02	127		M	Reference Identification	AN	3	3	"IRS" = IRS Data N/A = If not applicable to the IRS
REF03	Not used.							
REF04	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF05	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state to which data belongs.
REF06	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF07	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state to which data belongs.
Comments:								
1. This segment will be ignored if present.								
Example:								

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
Sequence Error ID Number – Reference Number Segment								**Segment: Ignored if Present**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
REF03	352		X	Description	AN	1	5	Error Response Code
Comments:								
1.								
Example:								

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

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
	**No Activity – Reference Number Segment**							**Segment: Required**
REF01	128		M	Entity Identification Code	AN	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	1	"1" = No Activity

Comments:
1. This segment is required only if there is no activity for this report period. If no activity, there should not be any Summary or Schedule activity reported with this Transaction Set.
2. The DTM, TIA, and FGS (Product Inventory loop) will not be present, nor should there be a TFS loop. This segment should be followed by the Transaction Set Trailer segment.
3. If there is activity to report, this No Activity Segment will not be present. Instead, within the SDR, the TFS segment will be followed immediately by the DTM segment, the TIA segment, and the FGS (Product Inventory) loop.

Example:
  REF~BE~1

Condition 2 – Distributor, Importer, Exporter returns:
- **If account has activity the DTM, TIA and FGS Loop are required.**
- **The Condition 1 REF is not used.**
- **Both beginning and ending inventory will be reported.**
  - **There should be one FGS loop to report beginning inventory and a second FGS loop to report ending inventory.**
  - **Beginning inventory for a given report period should correspond to the ending inventory for the prior period.**
  - **The Inventory Date reported in the Date/Time Reference Segment will correspond to the date reported in the Tax Filing Period Segment – the last day of the reporting period. Beginning inventory data is assumed to be the 1st of the month.**
- **This FGS loop contains inventory information by product code.**
- **The FGS loop is repeated when the product code value changes.**
- **Beginning and Ending Inventory, as well as, Total Amount Due are to be reported.**

Condition 2 – Supplier returns:
- **If account has activity only the Total Due – Tax Information and Amount Segment is required.**

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
	**Ending Inventory Date – Date/Time Reference Segment**							**Segment: Required**
DTM01	374		M	Date/Time Qualifier	ID	3	3	"184" = Inventory Date
DTM02	373		X	Date	AN	8	8	"CCYYMMDD"

Comments:
1. Both beginning and ending inventory will be required on Distributor, Importer, Exporter EDI Fuel Tax returns. It is not required for Supplier returns.
2. This segment is required for Distributor, Importer, Exporter returns. It is not required for Supplier returns.
3. The Inventory Date for this segment will be the first day of the reporting period. It will always be the 1st of the month.
4. Ending Inventory Date is assumed to be the end of the reporting period or the last day of the month.

Example:
  DTM~184~20020601

Total Due – Tax Information and Amount Segment | | | | | | | | **Segment: Required**

Elem. ID	Elem. Ref. #	Sub-E 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	Not used.							
TIA04	380		M	Quantity	R	1	15	Quantity
TIA05	355		X	Unit of Measure Code	ID	2	2	"GA" = Gallons "LT" = Liters

Comments:
1. This segment is required on all Wyoming returns.
2. The total dollar amount due for the return, as calculated by the taxpayer, will be reported in TIA02. This amount will assume two decimal places for cents. No commas or leading zeroes. If negative, precede amount with a negative sign. If position, no leading sign.
3. TIA04 and TIA05 will not be used.
4. The rules for calculating the total dollar amount due are the same as if the return was being prepared manually. See Appendix ?? for an example.

Example: (Amount due = $250.37)
 TIA~5003~25037
Example: (Amount due = $-485.23)
 TIA~5003~-48523

Physical Inventory by Product – Form Group Segment | | | | | | | | **Segment: Required**

Elem. ID	Elem. Ref. #	Sub-E 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
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group
FGS03	127		X	Reference Identification	AN	3	3	Product Code

Comments:
1. This FGS allows looping to report inventory by product code. Repeat this loop (a single TIA per FGS) as many times as needed to complete the reporting requirements.
2. See Appendix 1 for a list of valid Product Codes for Wyoming.
3. Beginning Inventory is to be reported.

Example:
 FGS~EI~PG~065

Sequence Error ID Number – Reference Number Segment | | | | | | | | **Segment: Ignored if Present**

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

Comments:
1.

Example:

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
Inventory – Tax Information and Amount Segment								**Segment: Required**
TIA01	817		M	Tax Information ID Number	AN	4	4	"5002" = Net Physical Inventory
TIA02	Not used.							
TIA03	Not used.							
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons

Comments:
1. Physical inventory is the only value passed in this loop. All other information is derivable from schedules.
2. Report in gallons only.

Example:
 TIA~5002~~~187340~GA

END OF FGS LOOP (Line Item Detail)

END OF TFS Loop (Supplier/Distributor Report Detail)

SUMMARY INFORMATION

EDI Notes:

1. This TFS loop begins the Summary Information. Summary Information is used when the detail cannot be derived from the schedule details. It is repeated when one of the following values change: TFS Summary Code, Product Code.
2. If there are no transactions to report in this filing, it is not necessary to transmit a Summary TFS loop.

Wyoming Comments:

1. Both Suppliers and Distributors will be required to report **fuel transfers** on their returns.
   a. The two valid Summary Codes are:
      i. "**S01C**" = Product Transfer – Disbursement
      ii. "**S01D**" = Product Transfer – Receipt
   b. The Disbursement will be for the Product Code(s) from which the transfer is being taken.
   c. The Receipt will be for the Product Code(s) into which the transfer is being made.
   d. For each TFS occurrence reporting a Product Code disbursement, there must be a corresponding TFS occurrence reporting the receipt into another Product Code. The sum of the amounts disbursed must equal the sum of the receipts.
2. Distributors, but not Suppliers, will be required to report **gains or losses in inventory due to out-of-month loads**.
   a. The Summary Code, "**S01A**" (Net Gains/Losses) will be used for reporting the inventory changes dues to either out-of-month loads or for the reconciliation of actual versus booked gallons.
      i. For Wyoming returns, the out-of-month loads are normally reported on Line 13 (Actual Gain/Loss in monthly WY ending inventory). In the attached sample return, the 6,000 gallons reported on Line 13 for Jet Fuel is an example.
      ii. "S01A" is also used to report reconciling inventory adjustments that would normally appear on line 13. On the attachment sample return, the Line 13 entries for Gasoline, Blended Components, Aviation, Undyed and Dyed Diesel are examples.
   b. For Casualty Losses, the Summary Code "S01B" will be used. These will always be entered as negative amounts.
3. Distributors, but not Suppliers, should report **inventory losses** in the summary section.
   a. The Summary Code, "**S01B**" will be used to report inventory losses.
   b. Inventory losses will always be negative values and report in whole gallons.
   c. In the sample distributor return, the line 13 entry for Aviation Fuel is an example.

Beginning of Summary Information – Tax Form Segment								Segment: Required
Elem. ID	Elem. Ref. #	Sub-E 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	"S01A" = Net Gains/Losses "S01B" = Casualty Losses "S01C" = Prod Transfer-Disbursement "S01D" = Prod Transfer-Receipt
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group
TFS04	127		X	Reference Identification	AN	3	3	Product Code
TFS05	66		X	Identification Code Qualifier	ID	2	2	"94" = Mode
TFS06	67		X	Identification Code	AN	2	2	"CE" = Transaction Type Mode Code

Comments:
1. TFS05 and TFS06 will not be used (ignored) when reporting product transfers.
2. TFS04 – For a list of valid Wyoming Product Codes see Appendix 1.

Example:
TFS~S01C~PG~122

Relationship to the Transaction Information – Reference Segment									Segment: Ignored if Present
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**	
						Min	**Max**		
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing	
REF02	127		M	Reference Identification	AN	3	3	"IRS" = IRS Data N/A = If not applicable to the IRS	
REF03	Not used.								
REF04	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)	
REF05	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state to which data belongs.	
REF06	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)	
REF07	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state to which data belongs.	
Comments:									
Example:									

Sequence Error ID Number – Reference Number Segment									Segment: Ignored if Present
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**	
						Min	**Max**		
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number	
REF02	127		X	Reference Identification	AN	1	7	Sequence Number	
REF03	352		X	Description	AN	1	5	Error Response Code	
Comments:									
Example:									

Summary Data – Forms Group Segment									Segment: Required
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**	
						Min	**Max**		
FGS01	350		M	Assigned Identification	AN	1	1	"S" = Schedule Summary	
Comment:									
1. This FGS loop can occur multiple times within a Summary Code/Product Code combination.									
2. For example, if there were multiple times when fuel was taken out of one Product Code and transferred to another, this FGS loop would occur once for each transfer.									
Example: **FGS~S**									

Sequence Error ID Number – Reference Number Segment									Segment: Ignored if Present
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**	
						Min	**Max**		
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number	
REF02	127		X	Reference Identification	AN	1	7	Sequence Number	
REF03	352		X	Description	AN	1	5	Error Response Code	
Comments: 1.									
Example:									

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

Comments:
1. TIA01 will always be set to "5002" since the Summary section will only be used to report Product transfers within inventory.
2. TIA02 will not be coded – dollar amounts are not being reported, only quantities.
3. TIA04/TIA05 – only gallons transferred will be reported.

Example:
TIA~~~4503~GA

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
Interest - Tax Information and Amount Segment								**Segment: Ignored if Present**
TIA01	817		M	Tax Information ID Number	AN	4	4	"5008" = Interest
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount

Comments:

Example:

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
Penalty - Tax Information and Amount Segment								**Segment: Ignored if Present**
TIA01	817		M	Tax Information ID Number	AN	4	4	"5009" = Penalty
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount

Comments:

Example:

END OF FGS loop (Line Item Detail)

END OF TFS loop (Summary Information Detail)

SCHEDULES

Notes:
1. A new occurrence of the Schedule TFS loop will be created whenever any of the following changes: Schedule Type, Product Code, Transportation Mode, Origin, Buyer, Seller, Destination, or Carrier.

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
Beginning of Schedules – Tax Form Segment								**Segment: Required**
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	1	6	Schedule Type Code
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group
TFS04	127		X	Reference Identification	AN	3	3	Product Code
TFS05	66		X	Identification Code Qualifier	ID	2	2	"94" = Transportation Mode
TFS06	67		X	Identification Code	AN	2	2	Transportation Mode Code

Comments:
1. This segment will specify the Schedule Type, Product Code, and Transportation Mode.
2. See Appendix 2 for a list of valid Wyoming Schedule Types codes.
3. See Appendix 1 for a list of valid Wyoming Product Type codes.
4. See Appendix 3 for a list of valid Wyoming Transportation Mode codes.

Example:
TFS~T3~2A~PG~065~94~J

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
Relationship to the Transaction Information – Reference Segment								**Segment: Ignored if Present**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing
REF02	127		M	Reference Identification	AN	3	3	"IRS" = IRS Data N/A = If not applicable to the IRS
REF03	Not used.							
REF04	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF05	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state to which data belongs.
REF06	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF07	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state to which data belongs.

Comments:
1.

Example:

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
Sequence Error ID Number – Reference Number Segment								**Segment: Ignored if Present**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
REF03	352		X	Description	AN	1	5	Error Response Code

Comments:
1.

Example:

POINT OF ORIGIN/TERMINAL:

Wyoming Specifications:

- Option 3 is **not** valid for Wyoming. The taxpayer must use either Option 1 or Option 2.
- Option 1 – for Terminals:
    - o   When using Option 1, the Terminal Code must be one of the valid Terminal Codes listed on the IRS Terminal Table.
- Option 2 – for Location (City, State, or County):
    - o   When using Option 2, it will be always be necessary to provide two name segments (N1 & N4); the first segment will contain the Entity Identification Code and State Code; the second segment will contain the Name of the City, State or County.
    - o   In all instances, Name Segment 1 is required and must contain the appropriate State Code.
    - o   When coding Name Segment 4, there are three options depending on whether the Location is a State, City, or County
        - ▪ State – N402 (State Code) **only** will be populated. All other fields in the segment should be blank.
        - ▪ City (in Wyoming) – For either incorporated or unincorporated cities.
            - • N401 (City Name) **only** will be populated. All other fields in the segment should be blank.
            - • If the city name entered is an incorporated city (as listed in Table 4.1d) then it will be processed as that city.
            - • If the city name entered is an unincorporated city (as listed in Table 4.1d) then the "location" will be processed as the county in which it is located. This allows the use of city name without having to worry about whether it is incorporated or not.
        - ▪ County (in Wyoming) – When the location is in a county but not in listed city, there are two options for designating the origin as a County.
            - • First, the county name (with the word "County" included) may be entered in the City Name field (N401). If this option is used, then only N401 will be populated and all other fields in the N4 Name Segment will be left blank. For example, "Laramie County".
            - • Second, a County Code may be entered from the list in Table 4.1c. For this option both fields N405 and N406 must be populated. Other fields should be left blank.
- Detailed rules for coding Point of Origin (and Point of Destination) are listed in Appendix 4.

OPTION 1

Point of Origin – Name Segment 1								Segment: Required
Elem. ID	Elem. Ref. #	Sub-E 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	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
Comments: 1. IRS Terminal Code list is located on the FTA website: www.taxadmin.org/fta/mf.								
Example: **N1~OT~~TC~T81MT4007**								

OPTION 2

Note: When using Option 2, both the N1 and N4 segments are required.

Point of Origin – Name Segment 1								Segment: Required
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"SF" = Shipped From
N102	93		X	Name	AN	2	2	Origin State Abbreviation
Comments: 1.								
Example: **N1~SF~MT**								

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
Point of Origin – Name Segment 4								**Segment: Required**
N401	19		O	City Name	AN	2	30	Name of City
N402	156		O	State or Province Code	ID	2	2	State Abbreviation
N403	116		O	Postal Code	ID	3	11	ZIP or ZIP plus 4 Code
N404	26		X	Country Code	ID	2	3	Country (USA, CAN, MEX)
N405	309		X	Location Qualifier	ID	1	3	"CY" = County
N406	310		O	Location Identifier	ID	3	3	County Code – Three position numeric.

Comments:
1. When Option 2 is used, Wyoming does not require that Zip Code or Country be provided. Both fields should have a zero length. Wyoming will look only at City, County or State.
2. Note, that if the Origin is out-of-state and only the State Code is required, it will still be necessary to provide **both** name Segments for Option 2.
   a. The first Name Segment will contain the Entity Identification Code and the State Code.
   b. The second Name Segment will contain the State Code. City and ZIP will be ignored if present.
3. If Location is required for Option2, it may be either a city, state or a county. It will be evaluated as follows:
   a. If the N4 Name Segment has only the County Code (N405 and N406 are both populated), then it will be processed as a County.
   b. If the N4 segment has only a State abbreviation, then it will be processed as a State.
   c. IF the N4 segment has only a City Name, then it may be interpreted in either of two ways per Table 4.1d in Appendix 4:
      i. If the field contains the name of a listed incorporated city/town, then the location will be assumed to be that city/town.
      ii. If the field contains the name of a listed unincorporated city/town, then the location will be assumed to be the County in which it is located.
      iii. If the field contains the county name (followed by the word "County"), then the location will be assumed to be that county.
   d. If more than one of the three fields (City, State, County) contains data, the following hierarchy will be assumed in evaluating the data:
      i. An entry in State abbreviation will be evaluated and accepted first as the desired location even if there is data in either City or County.
      ii. If there is no data in the State field, then County will be evaluated. If data is present in County, then County will be processed as the desired location even if there is data in the City name field.
      iii. City Name will be evaluated last and accepted as the location (but only if there is no data in either State or County.

Examples:
N4~Saratoga
N4~Laramie County
N4~~CO
N4~~~~~CY~023

OPTION 3 – This option is not valid for Wyoming Fuel Tax returns.

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
Point of Origin – Name Segment 1								**Segment: Ignored if Present**
N101	98		M	Entity Identification Code	ID	2	2	"WO" = Storage Facility at Origin
N102	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

Comments:
1.

Example:

SELLER – POSITION HOLDER – PERSON HIRING CARRIER(CONSIGNOR) – CARRIER – BUYER (CONSIGNEE)

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
Seller Information – Name Segment 2								Segment: Conditional
N101	98		M	Entity Identification Code	ID	2	2	"SE" = Selling Party
N102	93		M	Name	ID	1	35	Seller's DBA Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN; "34" = SSN
N104	67		M	Identification Code	AN	9	9	Seller's FEIN or SSN (9 positions)

Comments:
1. This segment is required on all Receipt schedules. If present on Disbursement schedules, it will be ignored.
2. All fields are required on the segment..

Example:
N1~SE~Freds Fuels, Inc.~24~123456789

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
Position Holder Information or Delivering Exchange Party Information–Name Segment 3								Segment: Ignored if Present
N101	98		M	Entity Identification Code	ID	2	2	"ON" = Position Holder
N102	93		X	Name	ID	1	35	Position Holder's DBA Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN; "34" = SSN
N104	67		X	Identification Code	AN	9	9	Position Holder's FEIN or SSN (9 positions)

Comments:
1. This segment is not used for filing Wyoming Fuel Tax returns. It will be ignored if present.

Example:

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
Receiving Exchange Party Information–Name Segment 3.1								Segment: Ignored if Present
N101	98		M	Entity Identification Code	ID	2	2	"ON" = Position Holder
N102	93		X	Name	ID	1	35	Exchange Party's DBA
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN; "34" = SSN
N104	67		X	Identification Code	AN	9	9	Exchange Party's FEIN or SSN (9 positions)

Comments:
1. This segment is not used for filing Wyoming Fuel Tax returns. It will be ignored if present.

Example:

Person Hiring Carrier (Consignor) – Name Segment 4								**Segment: Required**
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
N101	98		M	Entity Identification Code	ID	2	2	"CI" = Consignor
N102	93		X	Name	ID	1	35	Consignor's DBA Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN; "34" = SSN
N104	67		X	Identification Code	AN	9	9	Consignor's FEIN or SSN (9 positions)

Comments:
1. This segment will be required for receipts and disbursements where fuel is either imported or exported. Specifically,
   a. For receipts, if the Point of Origin (either a Terminal or a State Code) is out of Wyoming, then Consignor is required.
   b. For disbursements, if the Destination (either a Terminal or a State Code) is out of Wyoming, then Consignor is required.
   c. Consignor is optional on other schedules.

Example:

Carrier Information – Name Segment 5								**Segment: Required**
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier Name
N102	93		M	Name	ID	1	35	Carrier's DBA Name
N103	66		M	Identification Code Qualifier	ID	2	2	"24" = FEIN; "34" = SSN
N104	67		M	Identification Code	AN	9	9	Carrier's FEIN or SSN (9 positions)

Comments:
1. This segment is required on all Receipt and Disbursement schedules.

Example:
N1~CA~Cannonball Express~24~831234567

Buyer/Consignee Information – Name Segment 6								**Segment: Conditional**
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
N101	98		M	Entity Identification Code	ID	2	2	"BY" = Buying Party (Purchaser/Consignee)
N102	93		M	Name	ID	1	35	Buyer's DBA Name
N103	66		M	Identification Code Qualifier	ID	2	2	"24" = FEIN; "34" = SSN
N104	67		M	Identification Code	AN	9	9	Purchaser's FEIN or SSN (9 positions)

Comments:
1. This segment is required on all Disbursement schedules. If present on Receipt schedules, it will be ignored.

Example:
N1~BY~~24~987654321

POINT OF DELIVERY/DESTINATION:

Wyoming Specifications:

- Option 3 is **not** valid for Wyoming. The taxpayer must use either Option 1 or Option 2.
- Option 1 – for Terminals:
  - o When using Option 1, the Terminal Code must be one of the valid Terminal Codes listed on the IRS Terminal Table.
- Option 2 – for Location (City, State, or County):
  - o When using Option 2, it will be always be necessary to provide two name segments (N1 & N4); the first segment will contain the Entity Identification Code and State Code; the second segment will contain the Name of the City, State or County.
  - o In all instances, Name Segment 1 is required and must contain the appropriate State Code.
  - o When coding Name Segment 4, there are three options depending on whether the Location is a State, City, or County
    - ▪ State – N402 (State Code) **only** will be populated. All other fields in the segment should be blank.
    - ▪ City (in Wyoming) – For either incorporated or unincorporated cities.
      - • N401 (City Name) **only** will be populated. All other fields in the segment should be blank.
      - • If the city name entered is an <u>in</u>corporated city (as listed in Table 4.1d) then it will be processed as that city.
      - • If the city name entered is an <u>un</u>incorporated city (as listed in Table 4.1d) then the "location" will be processed as the county in which it is located. This allows the use of city name without having to worry about whether it is incorporated or not.
    - ▪ County (in Wyoming) – When the location is in a county but not in listed city, there are two options for designating the destination as a County.
      - • First, the county name (with the word "County" included) may be entered in the City Name field (N401). If this option is used, then only N401 will be populated and all other fields in the N4 Name Segment will be left blank. For example, "Laramie County".
      - • Second, a County Code may be entered from the list in Table 4.1c. For this option both fields N405 and N406 must be populated. Other fields should be left blank.
- Detailed rules for coding Point of Destination (and Point of Origin) are listed in Appendix 4.

OPTION 1

Point of Destination – Name Segment 1								Segment: Required	
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Terminal	
N102	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	
Comments: 1. IRS Terminal Code list is located on the FTA website: www.taxadmin.org/fta/mf.									
Example: **N1~DT~~TC~T81M4007**									

OPTION 2

Note: When using Option 2, both the N1 and N4 segments are required.

Point of Destination – Name Segment 7								Segment: Required	
Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"ST" = Shipped To	
N102	93		X	Name	AN	2	2	Origin State Abbreviation	
Comments:									
1.									
Example:									
N1~ST~MT									

Point of Destination – Name Segment 7								Segment: Required	
Elem. ID	Elem. Ref. #	Sub-E 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 or Province Code	ID	2	2	State Abbreviation	
N403	116		O	Postal Code	ID	3	11	ZIP or ZIP plus 4 Code	
N404	26		X	Country Code	ID	2	3	County (USA, CAN, MEX)	
N405	309		X	Location Qualifier	ID	1	3	"CY" = County	
N406	310		O	Location Identifier	ID	1	3	County Code. Three position numeric.	
Comments:									

4. When Option 2 is used, Wyoming does not require that Zip Code or Country be provided. Both fields should have a zero length. Wyoming will look only at City, County or State.
5. Note, that if the Origin is out-of-state and only the State Code is required, it will still be necessary to provide **both** name Segments for Option 2.
    a. The first Name Segment will contain the Entity Identification Code and the State Code.
    b. The second Name Segment will contain the State Code. City and ZIP will be ignored if present.
6. If Location is required for Option2, it may be either a city, state or a county. It will be evaluated as follows:
    a. If the N4 Name Segment has only the County Code (N405 and N406 are both populated), then it will be processed as a County.
    b. If the N4 segment has only a State abbreviation, then it will be processed as a State.
    c. IF the N4 segment has only a City Name, then it may be interpreted in either of two ways per Table 4.1d in Appendix 4:
        i.   If the field contains the name of a listed incorporated city/town, then the location will be assumed to be that city/town.
        ii. If the field contains the name of a listed unincorporated city/town, then the location will be assumed to be the County in which it is located.
        iii. If the field contains the county name (followed by the word "County"), then the location will be assumed to be that county.
    d. If more than one of the three fields (City, State, County) contains data, the following hierarchy will be assumed in evaluating the data:
        i.   An entry in State abbreviation will be evaluated and accepted first as the desired location even if there is data in either City or County.
        ii. If there is no data in the State field, then County will be evaluated. If data is present in County, then County will be processed as the desired location even if there is data in the City name field.
    a. City Name will be evaluated last and accepted as the location (but only if there is no data in either State or County.

Examples:
N4~Saratoga
N4~Laramie County
N4~~CO
N4~~~~~CY~023

OPTION 3 – This is not valid for Wyoming Fuel Tax returns.

Point of Destination – Name Segment 7								Segment: Ignored if Present
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"WD" = Storage Facility at Destination
N102	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
Comments: 1.								
Example:								

FGS LOOP:
1. The FGS loop begins the individual shipments within the TFS loop.
2. It is repeated when one of the following changes: Bill of Lading Document Number, Bill of Lading Date, or Gallons.
3. This loop-group can repeat **n** number of times within and occurrence of the FGS loop where the Schedule Type, Product Code, Transportation Mode, Origin, Seller or Buyer, Carrier, and Destination remain the same.

Bill of Lading – Forms Group Segment								Segment: Required
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
FGS01	350		M	Assigned Identification	AN	1	1	"D" = Schedule Detail
FGS02	128		X	Reference Identification Qualifier	AN	2	2	"BM" = Bill of Lading Number
FGS03	127		X	Reference Identification	ID	1	15	Bill of Lading Number
Comments: 1.								
Example: **FGS~D~BM~84362677**								

Sequence Error ID Number – Reference Number Segment								Segment: Ignored if Present
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number
REF03	352		X	Description	AN	1	5	Error Response Code
Comments: 1.								
Example:								

Bill of Lading Date – Date/Time Reference Segment								Segment: Required
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
DTM01	374		M	Date/Time Qualifier	ID	3	3	"095" = Bill of Lading Date
DTM02	373		X	Date	AN	1	8	Bill of Lading Date (CCYYMMDD)
Comments: 1.								
Example: **DTM~095~20030518**								

Bill of Lading Net - Tax Information and Amount Segment								Segment: Required
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
TIA01	817		M	Tax Information ID Number	ID	4	4	"5005" = Net
TIA02	Not Used							

TIA03	Not Used								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measure Code	ID	2	2	"GA"=Gallons

Comments:
1. Used to report Net Gallons for all standard schedules.
2. Net, Gross and Billed Gallons must be reported on all loads.
3. For Wyoming schedule "5X", the quantity reported in this segment will equal the total quantity for the load.

Example:
For standard schedules:
   TIA~5005~~~9552~GA

Bill of Lading Gross - Tax Information and Amount Segment								Segment: Required
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
TIA01	817		M	Tax Information ID Number	ID	4	4	"5006" = Gross
TIA02	Not Used							
TIA03	Not Used							
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measure Code	ID	2	2	"GA"=Gallons
Comments: 1. Used to report Gross Gallons for all standard schedules. 2. For Wyoming schedule "5X", the quantity reported in this segment will equal the total quantity for the load.								
Example: For standard schedules: **TIA~5006~~~9550~GA**								

Bill of Lading Billed - Tax Information and Amount Segment								Segment: Required
Elem. ID	**Elem. Ref. #**	**Sub-E Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
TIA01	817		M	Tax Information ID Number	ID	4	4	"5007" = Billed
TIA02	Not Used							
TIA03	Not Used							
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measure Code	ID	2	2	"GA"=Gallons
Comments: 1. Used to report Billed Gallons for all standard schedules. 2. For Wyoming schedule "5X", the quantity reported in this segment will equal the total quantity for the load.								
Example: For standard schedules: **TIA~5007~~~9550~GA**								

Transaction Set Trailer Description

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
End of Transaction Set – Trailer Segment								**Segment: Required**
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)

Comments:
1. The number of segments (SE01) will be the number of segments within the Transaction Set. This count will not include the Interchange Header and Trailer, the Function Group Header and Trailer, or the Transaction Set Header and Trailer – just the number of segments within the Transaction Set.
2. This count will include all segments that are present but ignored for Wyoming Fuel Tax Returns.
3. It will be used as a check value to determine if all data has been received.

Example:
SE~567~10001

Functional Group Trailer Description

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
Functional Group Segment								
GE01	97		M	Number of Transaction Sets Included	N0	1	6	Count of Functional Groups within this GS/GE.
GE02	28		M/Z	Group Control Number	N0	1	9	The interchange control number in the trailer must be identical to the same data element in the associated functional header (GS06).

Comments:
1. GE01 will always contain a "1". Only one Transaction Set will be processed per transmission. There should not be any leading zeroes.

Example:
GE~1~1234

Interchange Control Group Trailer Description

Elem. ID	Elem. Ref. #	Sub-E Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
Functional Group Segment								
IEA01	97		M	Number of Function Groups Included	N0	1	5	Count Function Groups within this ISA/IEA.
IEA02	28		M	Interchange Control Number	N0	9	9	The data interchange control number in the trailer must be identical to the same data element in the associated functional header (ISA13).

Comments:
2. IEA01 will always contain a "1". Only one Functional Group will be processed per transmission. There should not be any leading zeroes.

Example:
IEA~1~000000765

APPENDIX 1 – Product Codes

Table A1.1 – Valid Fuel Codes

Tax Category	Code	Description
Gasoline	065	Gasoline (all grades)
Dyed Diesel	072	Dyed Kerosene (ALT only)
Gasoline	124	E85 – 85% Ethanol
Blended	122	Blended Components
Gasoline	124	Gasohol
Aviation	125	Aviation Gasoline
Jet Fuel	130	Jet Fuel
Undyed Diesel	142	Kerosene
Undyed Diesel	160	Undyed Diesel
Undyed Biodiesel	170	Blended Biodiesel (B1-B99)
Dyed Biodiesel	171	Blended Dyed Biodiesel (B1-B99)
Blended	175	Residual Fuel Oil
Dyed Diesel	228	Dyed Diesel (ALT only)
Undyed Diesel	284	Pure Biodiesel (B100)
Blended	185	Soy Oil
Dyed Diesel	290	Dyed Biodiesel (B100)

Note: For purposes of "Farmer Discounts"
- Gasoline includes'065' and '124' along with '125' and '130' Fuel Codes

Table A1.2 – Valid Fuel Codes by Schedule Type

The following table provides a list of valid Product Codes by Schedule Type.

Schedule Type	Gasoline		Blended			AVI	JET	Undyed Diesel				Dyed Diesel			
	'065'	'124'	'122'	'175'	'185'	'125'	'130'	'142'	'160'	'170'	'284'	'072'	'171'	'228'	'290'
1A			NO												
2															
2B	NO	NO				NO	NO	NO	NO	NO		NO	NO	NO	
2C															
2E															
2A															
3A															
5			NO	NO	NO										
5X*			NO	NO	NO			NO	NO	NO	NO	NO	NO	NO	NO
6															
6A															
6B	NO	NO				NO	NO	NO	NO	NO		NO	NO	NO	
6C															
6D															
6F	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO				
7															
7B			NO	NO	NO										

* Note: Schedule 5X is the same as WY5 on manually submitted returns.

Appendix 2: Schedule Type Codes

Table A2.1 – General List of Schedule Type Codes

The following table provides a list of valid Schedule Type Codes for the State of Wyoming.

Receipt/ Disbursement	CODE	DESCRIPTION
Receipt	1A	Gallons Received, Originating State Tax Paid
Receipt	2	Gallons received from motor fuel licensee tax unpaid
Receipt	2A	Gallons Received from Suppliers on exchange agreement tax-unpaid
Receipt	2B	Gallons Received, Tax Unpaid, Blendable Stock
Receipt	2C	Gallons Received Imported, Tax Unpaid
Receipt	2E	Gallons Received for Export
Receipt	3A	Gallons Imported from Terminals/Refineries in State of_____
Disbursement	5	Gallons Removed Tax Collected – (Gallons Delivered Tax Collected)
Disbursement	5X*	Agricultural (in-state) disbursements only
Disbursement	6	Gallons delivered to licensed motor fuel licensee – tax not collected
Disbursement	6A	Gallons Sold Tax-Exempt, Customer is Licensed Exporter
Disbursement	6B	Gallons Sold Tax-Exempt, Customer is Licensed Blender
Disbursement	6C	Gallons Sold Tax-Exempt, Customer is Licensed Importer
Disbursement	6D	Gallons Sold Tax-Exempt to Other Licensed Distributor/Supplier
Disbursement	6F	Gallons of Dyed Diesel and Dyed Heating Fuel Removed from In-State Terminals
Disbursement	7	Gallons Exported to State of _____
Disbursement	7B	Gallons Sold for Export, Originating Tax Paid

* Note: Schedule 5X is the same as WY5 on manually submitted returns.

Table A2.2 – List of Valid Schedule Types by Type of Taxpayer

The following table indicates which Schedule Type Codes can be used based on the taxpayer designation.

Schedule Type	Type of Taxpayer	
	Distributor, Importer, Exporter	Supplier
1A	OK	OK
2	OK	NO
2B	OK	OK
2C	OK	**NO**
2E	OK	**NO**
2A	**NO**	OK
3A	**NO**	OK
5	OK	OK
5X*	OK	**NO**
6	**OK**	NO
6A	**NO**	OK
6B	OK	OK
6C	**NO**	OK
6D	**NO**	OK
6F	**NO**	OK
7	OK	OK
7B	OK	**NO**

* Note: Schedule 5X is the same as WY5 on manually submitted returns.

Appendix 3 – Transportation Mode

The Transportation Mode Codes recognized by the State of Wyoming are:

Table A3.1 – Transportation Mode Codes

CODE	DESCIPTION
J	Truck
PL	Pipeline
R	Railroad

Appendix 4 – Point of Origin & Point of Delivery (Destination)

Table 4.1a – Table of Valid Origin/Destination Combinations

Note: This table provides general guidelines only. Please refer to individual tables for by Schedule Type.

Schedule Type	Point of Origin		Point of Destination	
	In/Out-of-State	Terminal/Location	In/Out-of-State	Terminal/Location
Receipts				
1A	WY Only	Terminal or Location	In or Out-of WY	Terminal or Location
2	In or Out-of WY	Terminal or Location	In or Out-of WY	Terminal or Location
2B	In or Out-of WY	Terminal or Location	In or Out-of WY	Terminal or Location
2C	Out-of-WY Only	Terminal Only	Wyoming Only	Location Only
2E	WY Only	Terminal Only	Out-of WY Only	State Code Only
2A	WY Only	Terminal Only	In or Out-of WY	Terminal or Location
3A	Out-of-WY Only	Terminal Only	WY Only	Location
Disbursements				
5	WY Only	Terminal or Location	WY Only	Location Only
5C	Use 6B			
5X*	WY Only	Terminal or Location	WY Only	Location Only
6	In or Out of WY	Terminal or Location	In or Out of WY	Terminal or Location
6A	WY Only	Terminal Only	Out of WY Only	Location Only
6B	In or Out of WY	Terminal or Location	In or Out of WY	Location Only
6C	Out of WY Only	Terminal Only	WY Only	Location Only
6D	WY Only	Terminal or Location	Out of WY Only	Terminal or Location
6F	WY Only	Terminal	WY Only	Location Only
7	WY Only	Terminal Only	Out of WY Only	Location Only
7B	WY Only	Location Only	Out of WY Only	Location Only

* Note: Schedule 5X is the same as WY5 on manually submitted returns.

Table 4.1b – Origin/Destination Coding Options

State/Location Combination		Explanation	EDI Schedule Option
WY	Terminal	Valid Wyoming Terminal Code.	Option 1
WY	Location	State Code = "WY" & Valid WY City/County Name	Option 2
Out-of-WY	Terminal	Valid non-Wyoming Terminal Code.	Option 1
Out-of-WY	Location	Valid non-Wyoming State Code.	Option 2

Table 4.1c Valid Wyoming County Codes

Code	County Name	Code	County Name
001	Albany	025	Natrona
003	Big Horn	027	Niobrara
005	Campbell	029	Park
007	Carbon	031	Platte
009	Converse	033	Sheridan
011	Crook	035	Sublette
013	Fremont	037	Sweetwater
015	Goshen	039	Teton
017	Hot Springs	041	Uinta
019	Johnson	043	Washakie
021	Laramie	045	Weston
023	Lincoln		

Table 4.1d – Valid Wyoming City Names

**Note: County names must include the "County" so as to distinguish between a County Name ("Laramie County")
and City Names ("Laramie").**

Table 4.1d – Valid Wyoming Incorporated and Unincorporated City/Town Names

Notes:
1. If the name of an unincorporated city/town is entered for either Origin or Destination it will be processed as if the corresponding County Name had been entered.
2. As a result, for points of origin/destination that are not located in either an incorporated or unincorporated city/town (which must be listed in the table below), the county code must be provided.
3. Where the origin/destination location is an unincorporated city/town, the taxpayer may enter either the city/town name or the county code. The entry in the City field will be assumed to be the correct entry if data is in both the City and County fields.
4. Note that under each county there is a City/Town entry with the county name(for example, "Natrona County").
    a. If the Point of Origin or Destination is within a county but **not** in an incorporated city/town, the taxpayer has several options:
    b. First, if it is an unincorporated city/town, they may enter the valid name and it will be processed as if they had entered the county code.
    c. Second, they may enter the actual county name in the City Name field (followed by the word "County", for example, "Laramie County") from the table below and it will be precessed as if they had entered the county code.
    d. The may leave the City Name field unpopulated, and simply enter the 3-digit County Code in the appropriate name segment.
    e. The multiple ways of designating a county origin/destination is being provided to make filing Electronic Returns with Wyoming as easy as possible.
5. Where the origin/destination location is an incorporated city/town, the taxpayer must enter the city/town name.
6. When a City name is entered it must match exactly the spelling provided in the following table. No test will be made for case sensitivity so any combination of upper/lower case letters will be accepted.

Location	Status	Interpreted As	City/Town	Status	Interpreted As
Natrona County					
Alcova	Uninc.	Natrona County	Arminto	Uninc.	Natrona County
Ervay	Uninc.	Natrona County	Hiland	Uninc.	Natrona County
Natrona	Uninc.	Natrona County	Powder River	Uninc.	Natrona County
Shirley Basin	Uninc.	Natrona County	Waltman	Uninc.	Natrona County
Casper	Unc.	City	Edgerton	Inc.	City
Evansville	Inc.	City	Mills	Inc.	City
Midwest	Inc.	City	Bar Nunn	Inc.	City
Natrona County	County	Natrona County			
Laramie County					
Carpenter	Uninc.	Laramie County	Egbert	Uninc.	Laramie County
Federal	Uninc.	Laramie County	Fox Park	Uninc.	Laramie County
Granite Canyon	Uninc.	Laramie County	Hillsdale	Uninc.	Laramie County
Horse Creek	Uninc.	Laramie County	Iron Mountain	Uninc.	Laramie County
Meriden	Uninc.	Laramie County	Cheyenne	Inc.	City
Burns	Inc.	City	Albin	Inc.	City
Pine Bluffs	Inc.	City	Laramie County	County	Laramie County
Sheridan County					
Acme	Uninc.	Sheridan County	Arvada	Uninc.	Sheridan County
Banner	Uninc.	Sheridan County	Beckton	Uninc.	Sheridan County
Big Horn	Uninc.	Sheridan County	Burgess Junction	Uninc.	Sheridan County
Leiter	Uninc.	Sheridan County	Parkman	Uninc.	Sheridan County
Story	Uninc.	Sheridan County	Ucross	Uninc.	Sheridan County
Wolf	Uninc.	Sheridan County	Wyarno	Uninc.	Sheridan County
Clearmont	Inc.	City	Dayton	Inc.	City
Dayton	Inc.	City	Ranchester	Inc.	City
Sheridan	Inc.	City	Sheridan County	County	Sheridan County
Sweetwater County					
Bitter Creek	Uninc.	Sweetwater County	Burntfork	Uninc.	Sweetwater County

Location	Status	Interpreted As	City/Town	Status	Interpreted As
Creston Junction	Uninc.	Sweetwater County	Eden	Uninc.	Sweetwater County
Farson	Uninc.	Sweetwater County	Little America	Uninc.	Sweetwater County
McKinnon	Uninc.	Sweetwater County	Point of Rocks	Uninc.	Sweetwater County
Quealy	Uninc.	Sweetwater County	Red Desert	Uninc.	Sweetwater County
Reliance	Uninc.	Sweetwater County	Table Rock	Uninc.	Sweetwater County
Granger	Inc.	City	Green River	Inc.	City
Rock Springs	Inc.	City	Superior	Inc.	City
Superior	Inc.	City	Wamsutter	Inc.	City
Bairoll	Inc.	City	Sweetwater County	County	Sweetwater County
		Albany County			
Albany	Uninc.	Albany County	Bosler	Uninc.	Albany County
Buford	Uninc.	Albany County	Centennial	Uninc.	Albany County
Garrett	Uninc.	Albany County	Jelm	Uninc.	Albany County
Mountain Home	Uninc.	Albany County	Tie Siding	Uninc.	Albany County
Woods Landing	Uninc.	Albany County	Laramie	Inc.	City
Rock River	Inc.	City	Albany County	County	Albany COunty
		Carbon County			
Arlington	Uninc.	Carbon County	Elmo	Uninc.	Carbon County
Lamont	Uninc.	Carbon County	McFadden	Uninc.	Carbon County
Ryan Park	Uninc.	Carbon County	Savery	Uninc.	Carbon County
Walcott	Uninc.	Carbon County	Baggs	Inc.	City
Elk Mountain	Inc.	City	Dixon	Inc.	City
Encampment	Inc.	City	Hanna	Inc.	City
Medicine Bow	Inc.	City	Rawlins	Inc.	City
Riverside	Inc.	City	Saratoga	Inc.	City
Sinclair	Inc.	City	Carbon County	County	Carbon County
		Goshen County			
Hawk Springs	Uninc.	Goshen County	Huntley	Uninc.	Goshen County
Jay Em	Uninc.	Goshen County	Veteran	Uninc.	Goshen County
Fort Laramie	Inc.	City	Lagrange	Inc.	City
Lingle	Inc.	City	Torrington	Inc.	City
Yoder	Inc.	City	Goshen County	County	Goshen County
		Platte County			
Slater	Uninc.	Platte County	Sunrise	Uninc.	Platte County
Wendover	Uninc.	Platte County	Chugwater	Inc.	City
Guernsey	Inc.	City	Wheatland	Inc.	City
Glendo	Inc.	City	Hartville	Inc.	City
Platte County	County	Platte County			
		Big Horn County			
Emblem	Uninc.	Big Horn County	Hyattville	Uninc.	Big Horn County
Otto	Uninc.	Big Horn County	Shell	Uninc.	Big Horn County
Basin	Inc.	City	Byron	Inc.	City
Cowley	Inc.	City	Deaver	Inc.	City
Greybull	Inc.	City	Lovell	Inc.	City
Manderson	Inc.	City	Burlington	Inc.	City
Big Horn County	County	Big Horn County			
		Fremont County			
Arapahoe	Uninc.	Fremont County	Atlantic City	Uninc.	Fremont County
Burris	Uninc.	Fremont County	Crowheart	Uninc.	Fremont County
Ethete	Uninc.	Fremont County	Fort Washakie	Uninc.	Fremont County
Gas Hills	Uninc.	Fremont County	Jeffery City	Uninc.	Fremont County
Kinnear	Uninc.	Fremont County	Lost Cabin	Uninc.	Fremont County
Lysite	Uninc.	Fremont County	Moneta	Uninc.	Fremont County
Morton	Uninc.	Fremont County	So Pass City	Uninc.	Fremont County

Location	Status	Interpreted As	City/Town	Status	Interpreted As
Saint Stephens	Uninc.	Fremont County	Dubois	Inc.	City
Hudson	Inc.	City	Lander	Inc.	City
Pavillion	Inc.	City	Shoshoni	Inc.	City
Riverton			Fremont County	County	Fremont County
		Park County			
Canyon Junction	Uninc.	Park County	Clark	Uninc.	Park County
Elk Basin	Uninc.	Park County	Garland	Uninc.	Park County
Grants Village	Uninc.	Park County	Lake Junction	Uninc.	Park County
Mammoth Springs	Uninc.	Park County	Norris Junction	Uninc.	Park County
Pitchfork	Uninc.	Park County	Ralston	Uninc.	Park County
Tower Junction	Uninc.	Park County	Valley	Uninc.	Park County
Wapiti	Uninc.	Park County	Cody	Inc.	City
Meeteetse	Inc.	City	Frannie	Inc.	City
Powell	Inc.	City	Park County	County	Park County
		Lincoln County			
Auburn	Uninc.	Lincoln County	Bedford	Uninc.	Lincoln County
Border	Uninc.	Lincoln County	Elkol	Uninc.	Lincoln County
Etna	Uninc.	Lincoln County	Fairview	Uninc.	Lincoln County
Freedom	Uninc.	Lincoln County	Frontier	Uninc.	Lincoln County
Grover	Uninc.	Lincoln County	Lightning Flat	Uninc.	Lincoln County
Sage	Uninc.	Lincoln County	Smoot	Uninc.	Lincoln County
Turneryville	Uninc.	Lincoln County	Afton	Inc.	City
Cokeville	Inc.	City	Diamondville	Inc.	City
Kemmerer	Inc.	City	Thayne	Inc.	City
Alpine	Inc.	City	La Barge	Inc.	City
Opal	Inc.	City	Lincoln County	County	Lincoln County
		Converse County			
Bill	Uninc.	Converse County	Boxelder	Uninc.	Converse County
Esterbrook	Uninc.	Converse County	Orin	Uninc.	Converse County
Orpha	Uninc.	Converse County	Shawnee	Uninc.	Converse County
Douglas	Inc.	City	Glenrock	Inc.	City
Lost Springs	Inc.	City	Rolling Hills	Inc.	City
Converse County	County	Converse County			
		Niobrara County			
Keeline	Uninc.	Niobrara County	Lance Creek	Uninc.	Niobrara County
Mule Creek Junction	Uninc.	Niobrara County	Node	Uninc.	Niobrara County
Redbird	Uninc.	Niobrara County	Lusk	Inc.	City
Manville	Inc.	City	Van Tassell	Inc.	City
Niobrara County	County	Niobrara County			

City/Town	Status	Interpreted As	City/Town	Status	Interpreted As
		Hot Springs County			
Grass Creek	Uninc.	Hot Springs County	Hamilton Dome	Uninc.	Hot Springs County
Lucerne	Uninc.	Hot Springs County	East Thermopolis	Inc.	City
Kirby	Inc.	City	Thermopolis	Inc.	City
Hot Springs County	County	Hot Springs County			
		Johnson County			
Linch	Uninc.	Johnson County	Mayoworth	Uninc.	Johnson County
Saddlestring	Uninc.	Johnson County	Sussex	Uninc.	Johnson County
Buffalo	Inc.	City	Kaycee	Inc.	City
Johnson County	County	Johnson County			
		Campbell County			
Recluse	Uninc.	Campbell County	Reno Junction	Uninc.	Campbell County

City/Town	Status	Interpreted As	City/Town	Status	Interpreted As
Rockypoint	Uninc.	Campbell County	Rozet	Uninc.	Campbell County
Savageton	Uninc.	Campbell County	Spotted Horse	Uninc.	Campbell County
Weston	Uninc.	Campbell County	Gillette	Inc.	City
Wright	Inc.	City	Campbell County	County	Campbell County
		Crook County			
Aladdin	Uninc.	Crook County	Alva	Uninc.	Crook County
Beulah	Uninc.	Crook County	Carlile	Uninc.	Crook County
Carville	Uninc.	Crook County	Colony	Uninc.	Crook County
Devils Tower	Uninc.	Crook County	Moskee	Uninc.	Crook County
New Haven	Uninc.	Crook County	Oshoto	Uninc.	Crook County
Moorcroft	Inc.	City	Sundance	Inc.	City
Hulett	Inc.	City	Pine Haven	Inc.	City
Crook County	County	Crook County			
		Uinta County			
Carter	Uninc.	Uinta County	Fort Bridger	Uninc.	Uinta County
Lonetree	Uninc.	Uinta County	Milburne	Uninc.	Uinta County
Piedmont	Uninc.	Uinta County	Robertson	Uninc.	Uinta County
Urie	Uninc.	Uinta County	Evanston	Inc.	City
Lyman	Inc.	City	Mountain View	Inc.	City
Uinta County	County	Uinta County			
		Washakie County			
Big Trails	Uninc.	Washakie County	Ten Sleep	Inc.	City
Worland	Inc.	City	Washakie County	County	Washakie County
		Weston County			
Buckhorn	Uninc.	Weston County	Clareton	Uninc.	Weston County
Four Corners	Uninc.	Weston County	Hampshire	Uninc.	Weston County
Morrisey	Uninc.	Weston County	Osage	Uninc.	Weston County
Rochelle	Uninc.	Weston County	Newcastle	Inc.	City
Upton	Inc.	City	Weston County	County	Weston County
		Teton County			
Colter Bay	Uninc.	Teton County	Hoback Junction	Uninc.	Teton County
Jenny Lake	Uninc.	Teton County	Kelly	Uninc.	Teton County
Madison Junction	Uninc.	Teton County	Moose	Uninc.	Teton County
Moran Junction	Uninc.	Teton County	Old Faithfull	Uninc.	Teton County
Teton Village	Uninc.	Teton County	West Thumb Junction	Uninc.	Teton County
Wilson	Uninc.	Teton County	Jackson	Inc.	City
Teton County	County	Teton County			
		Sublette County			
Big Sandy	Uninc.	Sublette County	Bondurant	Uninc.	Sublette County
Boulder	Uninc.	Sublette County	Calpet	Uninc.	Sublette County
Cora	Uninc.	Sublette County	Daniel	Uninc.	Sublette County
Merna	Uninc.	Sublette County	Big Piney	Inc.	City
Pinedale	Inc.	City	Marbleton	Inc.	City
Sublette County	County	Sublette County			

Table 4.2 – Table of Valid Origin/Destination Combinations Schedule Type = 1A

Schedule Type 1A – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	Y	Y
In	Term	In	Loc	Y	Y
In	Term	Out	Term	Y	N
In	Term	Out	Loc	Y	Y
In	Loc	In	Term	Y	N
In	Loc	In	Loc	Y	Y
In	Loc	Out	Term	Y	N
In	Loc	Out	Loc	Y	Y
Out	Term	In	Term	N	N
Out	Term	In	Loc	N	N
Out	Term	Out	Term	N	N
Out	Term	Out	Loc	N	N
Out	Loc	In	Term	N	N
Out	Loc	In	Loc	N	N
Out	Loc	Out	Term	N	N
Out	Loc	Out	Loc	N	N

Table 4.3 – Table of Valid Origin/Destination Combinations Schedule Type = 2

Schedule Type 2B – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N	Y
In	Term	In	Loc	N	Y
In	Term	Out	Term	N	N
In	Term	Out	Loc	N	Y
In	Loc	In	Term	N	N
In	Loc	In	Loc	N	Y
In	Loc	Out	Term	N	N
In	Loc	Out	Loc	N	Y
Out	Term	In	Term	N	N
Out	Term	In	Loc	N	Y
Out	Term	Out	Term	N	N
Out	Term	Out	Loc	N	N
Out	Loc	In	Term	N	N
Out	Loc	In	Loc	N	Y
Out	Loc	Out	Term	N	N
Out	Loc	Out	Loc	N	N

Table 4.4 – Table of Valid Origin/Destination Combinations Schedule Type = 2B
Note: (1) For in-state terminal to in-state terminal transfers, the Origin and Destination must be the same Terminal Code.

Schedule Type 2B – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	Y	Y (1)
In	Term	In	Loc	Y	Y
In	Term	Out	Term	Y	N
In	Term	Out	Loc	Y	Y
In	Loc	In	Term	Y	N
In	Loc	In	Loc	Y	Y
In	Loc	Out	Term	Y	N
In	Loc	Out	Loc	Y	Y
Out	Term	In	Term	Y	N
Out	Term	In	Loc	Y	Y
Out	Term	Out	Term	Y	N
Out	Term	Out	Loc	Y	N
Out	Loc	In	Term	Y	N
Out	Loc	In	Loc	Y	Y
Out	Loc	Out	Term	Y	N
Out	Loc	Out	Loc	Y	N

Table 4.5 – Table of Valid Origin/Destination Combinations Schedule Type = 2C

Schedule Type 2C – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N	N
In	Term	In	Loc	N	N
In	Term	Out	Term	N	N
In	Term	Out	Loc	N	N
In	Loc	In	Term	N	N
In	Loc	In	Loc	N	N
In	Loc	Out	Term	N	N
In	Loc	Out	Loc	N	N
Out	Term	In	Term	N	N
Out	Term	In	Loc	N	Y
Out	Term	Out	Term	N	N
Out	Term	Out	Loc	N	N
Out	Loc	In	Term	N	N
Out	Loc	In	Loc	N	Y
Out	Loc	Out	Term	N	N
Out	Loc	Out	Loc	N	N

Table 4.6 – Table of Valid Origin/Destination Combinations Schedule Type = 2E

Schedule Type 2E – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N	N
In	Term	In	Loc	N	N
In	Term	Out	Term	N	N
In	Term	Out	Loc	N	Y
In	Loc	In	Term	N	N
In	Loc	In	Loc	N	N
In	Loc	Out	Term	N	N
In	Loc	Out	Loc	N	N
Out	Term	In	Term	N	N
Out	Term	In	Loc	N	N
Out	Term	Out	Term	N	N
Out	Term	Out	Loc	N	N
Out	Loc	In	Term	N	N
Out	Loc	In	Loc	N	N
Out	Loc	Out	Term	N	N
Out	Loc	Out	Loc	N	N

Table 4.7 – Table of Valid Origin/Destination Combinations Schedule Type = 2A

Schedule Type 2A – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	Y	N/A
In	Term	In	Loc	Y	N/A
In	Term	Out	Term	Y	N/A
In	Term	Out	Loc	Y	N/A
In	Loc	In	Term	Y	N/A
In	Loc	In	Loc	Y	N/A
In	Loc	Out	Term	Y	N/A
In	Loc	Out	Loc	Y	N/A
Out	Term	In	Term	N	N/A
Out	Term	In	Loc	N	N/A
Out	Term	Out	Term	N	N/A
Out	Term	Out	Loc	N	N/A
Out	Loc	In	Term	N	N/A
Out	Loc	In	Loc	N	N/A
Out	Loc	Out	Term	N	N/A
Out	Loc	Out	Loc	N	N/A

Table 4.8 – Table of Valid Origin/Destination Combinations Schedule Type = 3A

Schedule Type 3A – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N	N/A
In	Term	In	Loc	N	N/A
In	Term	Out	Term	N	N/A
In	Term	Out	Loc	N	N/A
In	Loc	In	Term	N	N/A
In	Loc	In	Loc	N	N/A
In	Loc	Out	Term	N	N/A
In	Loc	Out	Loc	N	N/A
Out	Term	In	Term	Y	N/A
Out	Term	In	Loc	Y	N/A
Out	Term	Out	Term	N/A	N/A
Out	Term	Out	Loc	N/A	N/A
Out	Loc	In	Term	Y	N/A
Out	Loc	In	Loc	Y	N/A
Out	Loc	Out	Term	N/A	N/A
Out	Loc	Out	Loc	N/A	N/A

Table 4.9 – Table of Valid Origin/Destination Combinations Schedule Type = 5
       Note: (1) For in-state terminal to in-state terminal transfers, the Origin and Destination must be the same Terminal Code.

Schedule Type 5 – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	Y	Y (1)
In	Term	In	Loc	Y	Y
In	Term	Out	Term	Y	N
In	Term	Out	Loc	Y	N
In	Loc	In	Term	Y	N
In	Loc	In	Loc	Y	Y
In	Loc	Out	Term	Y	N
In	Loc	Out	Loc	Y	N
Out	Term	In	Term	N	N
Out	Term	In	Loc	Y	N
Out	Term	Out	Term	N	N
Out	Term	Out	Loc	N	N
Out	Loc	In	Term	N	N
Out	Loc	In	Loc	Y	N
Out	Loc	Out	Term	N	N
Out	Loc	Out	Loc	N	N

Table 4.10 – Table of Valid Origin/Destination Combinations Schedule Type = 5X

Schedule Type 5X – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N	N
In	Term	In	Loc	Y	Y
In	Term	Out	Term	N	N
In	Term	Out	Loc	N	N
In	Loc	In	Term	N	N
In	Loc	In	Loc	Y	Y
In	Loc	Out	Term	N	N
In	Loc	Out	Loc	N	N
Out	Term	In	Term	N	N
Out	Term	In	Loc	Y	Y
Out	Term	Out	Term	N	N
Out	Term	Out	Loc	N	N
Out	Loc	In	Term	N	N
Out	Loc	In	Loc	Y	Y
Out	Loc	Out	Term	N	N
Out	Loc	Out	Loc	N	N

Table 4.11 – Table of Valid Origin/Destination Combinations Schedule Type = 6

Schedule Type 6B – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N	N
In	Term	In	Loc	N	Y
In	Term	Out	Term	N	N
In	Term	Out	Loc	N	Y
In	Loc	In	Term	N	N
In	Loc	In	Loc	N	Y
In	Loc	Out	Term	N	N
In	Loc	Out	Loc	N	Y
Out	Term	In	Term	N	N
Out	Term	In	Loc	N	Y
Out	Term	Out	Term	N	N
Out	Term	Out	Loc	N	N
Out	Loc	In	Term	N	N
Out	Loc	In	Loc	N	Y
Out	Loc	Out	Term	N	N
Out	Loc	Out	Loc	N	N

Table 4.12 – Table of Valid Origin/Destination Combinations Schedule Type = 6A

Schedule Type 6A – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N	N/A
In	Term	In	Loc	N	N/A
In	Term	Out	Term	N/A	N/A
In	Term	Out	Loc	Y	N/A
In	Loc	In	Term	N	N/A
In	Loc	In	Loc	N	N/A
In	Loc	Out	Term	N	N/A
In	Loc	Out	Loc	N	N/A
Out	Term	In	Term	N	N/A
Out	Term	In	Loc	N	N/A
Out	Term	Out	Term	N	N/A
Out	Term	Out	Loc	N	N/A
Out	Loc	In	Term	N	N/A
Out	Loc	In	Loc	N	N/A
Out	Loc	Out	Term	N	N/A
Out	Loc	Out	Loc	N	N/A

Table 4.13 – Table of Valid Origin/Destination Combinations Schedule Type = 6B

Schedule Type 6B – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	Y	N
In	Term	In	Loc	Y	Y
In	Term	Out	Term	Y	N
In	Term	Out	Loc	Y	Y
In	Loc	In	Term	Y	N
In	Loc	In	Loc	Y	Y
In	Loc	Out	Term	Y	N
In	Loc	Out	Loc	Y	Y
Out	Term	In	Term	Y	N
Out	Term	In	Loc	Y	Y
Out	Term	Out	Term	Y	N
Out	Term	Out	Loc	Y	N
Out	Loc	In	Term	Y	N
Out	Loc	In	Loc	Y	Y
Out	Loc	Out	Term	Y	N
Out	Loc	Out	Loc	Y	N

Table 4.14 – Table of Valid Origin/Destination Combinations Schedule Type = 6C

Schedule Type 6C – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N	N/A
In	Term	In	Loc	N	N/A
In	Term	Out	Term	N	N/A
In	Term	Out	Loc	N	N/A
In	Loc	In	Term	N	N/A
In	Loc	In	Loc	N	N/A
In	Loc	Out	Term	N	N/A
In	Loc	Out	Loc	N	N/A
Out	Term	In	Term	N	N/A
Out	Term	In	Loc	Y	N/A
Out	Term	Out	Term	N/A	N/A
Out	Term	Out	Loc	N/A	N/A
Out	Loc	In	Term	N	N/A
Out	Loc	In	Loc	N	N/A
Out	Loc	Out	Term	N	N/A
Out	Loc	Out	Loc	N	N/A

Table 4.15 – Table of Valid Origin/Destination Combinations Schedule Type = 6D

Schedule Type 6D – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	Y	N/A
In	Term	In	Loc	Y	N/A
In	Term	Out	Term	Y	N/A
In	Term	Out	Loc	Y	N/A
In	Loc	In	Term	Y	N/A
In	Loc	In	Loc	Y	N/A
In	Loc	Out	Term	Y	N/A
In	Loc	Out	Loc	Y	N/A
Out	Term	In	Term	Y	N/A
Out	Term	In	Loc	Y	N/A
Out	Term	Out	Term	Y	N/A
Out	Term	Out	Loc	Y	N/A
Out	Loc	In	Term	Y	N/A
Out	Loc	In	Loc	Y	N/A
Out	Loc	Out	Term	Y	N/A
Out	Loc	Out	Loc	Y	N/A

Table 4.16 – Table of Valid Origin/Destination Combinations Schedule Type = 6F

Schedule Type 6F – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N	N/A
In	Term	In	Loc	Y	N/A
In	Term	Out	Term	N	N/A
In	Term	Out	Loc	N	N/A
In	Loc	In	Term	N	N/A
In	Loc	In	Loc	N	N/A
In	Loc	Out	Term	N	N/A
In	Loc	Out	Loc	N	N/A
Out	Term	In	Term	N	N/A
Out	Term	In	Loc	N	N/A
Out	Term	Out	Term	N	N/A
Out	Term	Out	Loc	N	N/A
Out	Loc	In	Term	N	N/A
Out	Loc	In	Loc	N	N/A
Out	Loc	Out	Term	N	N/A
Out	Loc	Out	Loc	N	N/A

Table 4.17 – Table of Valid Origin/Destination Combinations Schedule Type = 7

Schedule Type 7 – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N	N
In	Term	In	Loc	N	N
In	Term	Out	Term	Y	N
In	Term	Out	Loc	Y	Y
In	Loc	In	Term	N	N
In	Loc	In	Loc	N	N
In	Loc	Out	Term	Y	N
In	Loc	Out	Loc	Y	N
Out	Term	In	Term	N	N
Out	Term	In	Loc	N	N
Out	Term	Out	Term	N	N
Out	Term	Out	Loc	N	N
Out	Loc	In	Term	N	N
Out	Loc	In	Loc	N	N
Out	Loc	Out	Term	N	N
Out	Loc	Out	Loc	N	N

Table 4.18 – Table of Valid Origin/Destination Combinations Schedule Type = 7B

Schedule Type 7B – Valid Origin/ Destination Combinations					
Point of Origin		Point of Destination		Taxpayer Type	
In/Out of WY	Term/Loc	In/Out of WY	Term/Loc	Supplier	Distributor
In	Term	In	Term	N/A	N
In	Term	In	Loc	N/A	N
In	Term	Out	Term	N/A	N
In	Term	Out	Loc	N/A	N
In	Loc	In	Term	N/A	N
In	Loc	In	Loc	N/A	N
In	Loc	Out	Term	N/A	N
In	Loc	Out	Loc	N/A	Y
Out	Term	In	Term	N/A	N
Out	Term	In	Loc	N/A	N
Out	Term	Out	Term	N/A	N
Out	Term	Out	Loc	N/A	N
Out	Loc	In	Term	N/A	N
Out	Loc	In	Loc	N/A	N
Out	Loc	Out	Term	N/A	N
Out	Loc	Out	Loc	N/A	N

Appendix 5 – EDI Segment Map

This EDI Segment Map includes only those segments that will be recognized and processed for Wyoming Fuel Tax Returns. The EDI data stream may contain other segments as outlined in ANSI ASC x.12 V.4030 specification (813 Map Flow) but they will be ignored when processing Wyoming Fuel Tax Returns.

- (ISA) **Interchange Control Header** (Required)
  - (GS) **Functional Group Header** (Required)
    - (ST) **Transaction Set Header – Combined Reporting** (Required)
      - (BTI) Identify Tax Agency Information (Required)
      - (DTM) Tax Filing Period (Required)
      - (TIA) Total Net Reported (Required)
      - (N1 Loop Begin **[Taxpayer Name]** – Max. 1 Occurrence)
        - (N1) Taxpayer Name Detail (Required)
        - (N2) Additional Name Detail (Optional)
        - (N3) Address Detail (Required)
        - (N4) City, State, ZIP Code Detail (Required)
        - (PER) General Contact Person (Required)
        - (PER) EDI Contact Person (Required)
      - (N1 Loop End **[Taxpayer Name]** – Implied) No End-of-Loop Segment Present
      - (N1 Loop Begin **[Mailing Name]** – Max. 1 Occurrence)
        - (N1) Mailing Name Detail (Required)
        - (N2) Additional Name Detail (Optional)
        - (N3) Address Detail (Required)
        - (N4) Mailing City, State, Zip Code Detail (Required)
      - (N1 Loop End **[Mailing Name]** – Implied) No End-of-Loop Segment Present
      - (TFS Loop Begin **[Supplier/Distributor Report]** – Max. 1 Occurrence)
        - (TFS) Beginning of Supplier/Distributor Report Detail (Required)
        - (DTM) Ending Inventory Date (Required)
        - (TIA) Total Due (Required)
        - (FGS Loop Begin **[Physical Inventory]** – Max. 100,000 Occurrences)
          - (FGS) Physical Inventory by Product (Required)
          - (TIA) Inventory
        - (FGS Loop End **[Physical Inventory]** – Implied) No End-of-Loop Segment Present
      - (TFS Loop End **[Supplier/Distributor Report]** – Implied) No End-of-Loop Segment Present
      - (TFS Loop Begin **[Summary Information**] – Max 100,000 Occurrences)
        - (TFS) Beginning Summary Information (Required)
        - (FGS Loop Begin **[Physical Inventory]** – Max 1 Occurrence)
          - (FGS) Summary Data (Required)
          - (TIA) Information (Required)
        - (FGS Loop End **[Physical Inventory]** – Implied) No End-of-Loop Segment Present
      - (TFS Loop End **[Summary Information]** – Implied) No End-of-Loop Segment Present
      - (TFS Loop Begin **[Schedules]** – Max. 100,000 Occurrences)
        - (TFS) Beginning of Schedules (Required)
        - (N1) Point of Origin (Required – 2 options)
        - (N1) Seller Information (Required – Receipts Only)
        - (N1) Carrier Information (Required – All Schedules)
        - (N1) Buyer Information (Required – Disbursements Only)
        - (N1) Point of Destination (Required – 2 options)
        - (FGS Loop Begin **[Bill of Lading]** – Max. 100,000 Occurrences)
          - (FGS) Bill of Lading (Required)
          - (DTM) Bill of Lading Date (Required)
          - (TIA) Bill of Lading Net (Required)
          - (TIA) Bill of Lading Gross (Required)
          - (TIA) Bill of Lading Billed (Required)
        - (FGS Loop End **[Bill of Lading]** – Implied) No End-of-Loop Segment Present
      - (TFS Loop End **[Schedules]** – Implied) No End-of-Loop Segment Present
    - (ST) **Transaction Set Trailer – Combined Reporting** (Required)
  - (GS) **Functional Group Trailer** (Required)
- **(ISA) Interchange Control Trailer** (Required)

Appendix 6 – Calculating Distributor Total Amount Due

The following discussion of how to calculate the total amount due to be reported in the Total Due Segment of the Supplier Distributor Report (field TIA02) will be based on the accompanying sample Distributor return and the table below. The format will be "calculate by example" for lack of a better term. It parallels the method used to calculate amount due on a paper return.

General Comments:

- The six right-hand columns correspond to the six fuel categories used in calculating the amount due. For reference purposes each is labeled with (and will be referred to) by the first letter of the category (for example, A for Aviation Fuel).
- The next row contains a one or two-word description of the category.
- The third row lists the Fuel Codes which make up the category.
- The first column provides the Line Numbers and corresponding descriptions for Inventories, Receipts, Disbursements, Shrinkage, Inventory Adjustments (Gain/Loss), etc. for each row or line item on a Wyoming Fuel Tax Return Cover Sheet.
- The second column lists the applicable Schedule Types for that line item or row (where applicable).
- Cells that are grayed out are not used.
- Cells will be referred to by their row (Cover Sheet Line #) and column (Fuel Category) coordinates. For example, cell 3-A refers to total gallons purchased (tax unpaid) for aviation fuels.
- When filing electronic returns, the taxpayer will not be asked to compute penalty and interest. Should penalty and interest be due, it will be calculated by WYDOT's Fuel Tax Administration. The taxpayer will then be billed for the amount due. The taxpayer will also be provided with a report or explanation of how the penalty and interest were calculated.

Calculating Total Amount Due:

(The sample data file and sample hardcopy tax return contain data that corresponds to these rules.)

RECEIPTS

Row 1 – Actual Metered or Dipped Beginning Wyoming Inventory

> The data for this row will be based on the beginning inventory information contained in the Supplier Distributor Report. For example, all beginning inventory quantities for the Blended Fuel Codes (122, 175, and 285) will be totaled and entered into cell 1-B.

Row 2 – Total Gallons Purchased – Tax Paid

> This row is used to enter gallons purchased where the tax has been **paid**. The values for each cell will represent the sum of all Schedule 1A's for the appropriate Fuel Codes. The quantities will be Billed Gallons. Not applicable for Blended Fuels.

Row 3 – Total Gallons Purchased – Tax Not Paid

> This row is used to enter gallons purchased where the tax has **not** been **paid**. The values for each cell will represent the sum of all Schedule 2B's and 2C's for the appropriate Fuel Codes. The quantities will be Billed Gallons.

Row 4 – Total Gallons Purchased for Export – Tax Not Paid

> This row is used to enter gallons purchased for export from Wyoming where the tax has **not** been **paid**. The values for each cell will represent the sum of all Schedule 2E's for the appropriate Fuel Codes. The quantities will be Billed Gallons.

DISTRIBUTORS	Schedule Types	FUEL CATEGORIES					
		(G) Gasoline 65, 79, 124	(B) Blended 122,175, 185,284,290	(A) Aviation 125	(J) Jet 130	(U) Undyed Diesel 142, 160,170,284	(D) Diesel 072, 228,171,290
Inventory and Receipts (Schedule Information)							
1. Actual (metered/dipped) beginning WY inventory							
2. Total gallons purchased – TAX PAID	1A		███				
3. Total gallons purchased – TAX UNPAID	2,2B, 2C						
4. Total gallons purchased for export – TAX UNPAID	2E						
5. Transfers (from one category to another)							
6. Total gallons available to distribute (add 1 thru 5)							
Disbursements (Schedule Information)							
7. Total gallons sold - 100% TAX PAID	5, 5X, 6B						
8. Total Agricultural gallons exempt motor fuel tax	5X		███			███	███
9. WY **TAX-PAID** gallons **EXPORTED**	7B		███				
10. Total **EXEMPT** (gallons sold & subject to refund) (add lines 8 & 9)	6		███				
11. Total **TAX-UNPAID** gallons exported	7						
12. Total gallons disbursed (add Lines 7, 10, & 11)							
13. **Actual Gain/Loss** in WY ending inventory							
14. Actual (metered/dipped) ending WY inventory							

Fuel Tax Computation							
15. Total **TAX UNPAID** – Same value as Line 3							
16. Motor Fuel Tax Rate(s)		$0.13		$0.04	$0.04	$0.13	
17. Additional License Tax (A.L.T.) rate		$0.01		$0.01	$0.01	$0.01	$0.01
18. Motor fuel taxes due (Line 15 time Line 16)							
19. A.L.T. taxes due (Line 15 times Line 17)							
20. Total Taxes Due (Line 18 plus Line 19)							
21. Taxes paid and subject to refund (Line 10 times Line 16)							
22. A.L.T. tax paid and subject to refund (Line 9 times Line 17)							
23. Authorized Credit or Billings (Motor Fuel Tax)							
23a. Authorized Credit or Billings (A.L.T. tax)							
24. Shrinkage Credit -total eligible gallons							
24a. Total shrinkage motor fuel tax credit (Line 24 time 0.01 times Line 16)							
24b. Total shrinkage A.L.T. tax credit (Line 24 times 0.01 times Line 17)							
25. Total tax due or subject to refund (Line 20 through 23a plus 24a and 24b)							
Total Tax Due or to be Refunded							

Row 5 – Transfers (from one Fuel Category to Another

These are gallons that were purchased as one product type and then sold as another product type. This data for these cells is not available from the schedules. It is obtained from the Summary Section of the EDI file.

Summary data with a Summary Code of "S01C" represents Product Transfer Disbursements and will be represented as negative amounts in the appropriate Row 5 cells – these are the categories from which fuel was removed or transferred.

Summary data with a Summary Code of "S01D" represents Product Transfer Receipts and will be represented as positive amounts in the appropriate Row 5 cells – these are the categories to which fuel was added.

Row 6 – Total Gallons Available to Distribute

> The values for these cells are obtained by summing the values in the corresponding cells in Rows 1 through 5. Row 6 is the last of the Receipt rows (fuel available for sale).

DISBURSEMENTS

Row 7 - Total Gallons Sold – 100% Tax Paid

> This row is used to enter gallons disbursed where the tax has been 100% **paid**. The values for each cell will represent the sum of all Schedule 5's, 5X's, and 6B's for the appropriate Fuel Codes. The quantities will be Billed Gallons.

> When calculating the quantities for this row, note that for Schedules 5 and 6B 100% of the Billed Amount reported on the schedule is included.

> For Schedule 5X, only 30% of the Billed Amount is included. The 30% will be calculated as follows:
> (1) Calculate 70% of the billed amount and round to the nearest whole gallon. (2) Subtract the 70% calculated in step 1 from the Billed Amount to get the 30%. See the appropriate comment at the beginning of this document for an example.

Row 8 - Total Agricultural Gallons Sold that are Exempt from the Motor Fuel Tax

> When calculating the amount to be entered in these cells, it will be necessary to use 70% of the Billed Amount reported on the schedule "5X". When doing the calculation, take 70% of the Billed Amount and then round to the nearest whole gallon. Not applicable for Blended Fuels, Undyed Diesel or Dyed Diesel.

Row 9 – Gallons Exported - Wyoming Tax Paid

> This row is used to enter gallons exported where the tax has been **paid**. These gallons were purchased with the Wyoming fuel tax paid and are subject to a refund of the Wyoming fuel tax. The values for each cell will represent the sum of all Schedule 7B's for the appropriate Fuel Codes. The quantities will be Billed Gallons.

Row 10 - Total Exempt – Gallons Sold and Subject to Refund

> This line represents the sum of the total agricultural gallons from Line 8 plus the Tax-Paid Exported Gallons from Line 9 that are subject to a refund. Sum the values for the corresponding cells in Line 8 and Line 9. Not applicable for Blended Fuels.

Row 11 - Total Tax-Unpaid Gallons Exported

> Total gallons purchased at a Wyoming terminal for direct export. Used the billed amounts from Schedule 7.

Row 12 - Total Gallons Disbursed

> This row represents the total gallons that were sold during the reporting month. The value in each cell represents the sum of the values in the corresponding cells on Lines 7, 10, and 11.

Row 13 – Actual Gain/Loss in Monthly Wyoming Ending Inventory

> These are actual gallons that reduced or increased inventory. Each cell value can be calculated by adding the respective cells in Lines 12 (Total Gallons Disbursed) and Line 14 (Actual Ending Inventory) and then subtracting the corresponding cell values in Line 6 (Total Gallons Available to Distribute). The values in these cells can also be calculated from the "S01A" (Net Gains/Losses) and "S01B" (Casualty Losses) transactions (by Fuel Code) in the Summary Section. Both methods should yield the same results.

> When a Wyoming Fuel Tax return is processed, Fuel Tax Administration will recreate the current Cover Sheet. When recreating the cover sheet for internal processing, it **will be necessary** to have the supporting S01A/S01B transactions in the Summary Section in order recreate Line 13.

Row 14 – Actual Metered/Dipped Wyoming Ending Inventory

> This line represents actual metered/dipped gallons remaining in bulk storage available for distribution in the next month. This inventory data must agree with the next month's Beginning Inventory. Cell values will be calculated from the Ending Inventory values provided in the SDR Report.

FUEL TAX COMPUTATION

The calculations described below do not apply to Blending components. Blending components will be taxed at either the motor fuel tax rate or the additional license tax rate, or both, when blending "occurs" at either of these rates. This, in effect, happens on Line 5 when fuel is transferred from the Blending category to another fuel category to which those rates apply. As a result, there will not be any direct tax computations for Blending components in the discussion below.

Row 15 – Total Tax Unpaid Gallons Purchased

> Line 15 contains the same data as Line 3. On the manual Cover Sheet for Distributors it provides a transition from page 1 to page 2.

Row 16 – Motor Fuel Tax Rates

> Line 16 contains the motor fuel tax rates that are applicable to each fuel category. Not applicable to dyed diesel fuels.

Row 17 – Additional License Tax (A.L.T.) Tax Rate

> Line 17 contains the tax rates for the Additional License Tax that are applicable to each fuel category.

Row 18 – Motor Fuel Taxes Due

> Line 18 is used to calculate the motor fuel taxes due. The values for the different fuel categories are calculated by multiplying the gallons purchased in Line 15 by the motor fuel tax rates in Line 16. Results are rounded to two decimal places. Not applicable to dyed diesel fuels.

Row 19 – A.L.T. Taxes Due

> Line 19 is used to calculate the A.L.T. taxes due. The values for the different fuel categories are calculated by multiplying the gallons purchased in Line 15 by the A.L.T. tax rates in Line 16. Results are rounded to two decimal places.

Row 20 – Total Taxes Due

> Line 20 is calculated by adding the values in Line 18 and Line 19.

Row 21 – Tax Paid and Subject to Refund

> Line 21 is calculated by multiplying the values in 10 (Total Exempt Gallons Sold and Subject to Refund) by the motor fuel tax rates in Line 16. Make the final result a negative amount (multiply by –1).

> Not applicable to dyed diesel fuels.

> These values represent the refund amount due for gallons purchased motor fuel tax paid and sold tax exempt – includes exempt agricultural gallons and tax-paid exported gallons.

Row 22 – A.L.T. Tax Paid and Subject to Refund

> Line 22 is calculated by multiplying the values on Line 9 (Wyoming Tax-Paid Gallons Exported) by the A.L.T. tax rate in Line 17. Make the final result a negative amount (multiply by –1).

> These values represent the refund amount due for gallons purchased A.L.T. tax-paid and exported.

Row 23 & 23a – Authorized Credit or Billings

These two lines do not have equivalent entries in the EDI format, either in Supplier Distributor Report Section or the Summary Section. What would normally be reported on these line items will be handled outside of EDI and electronic filing.

Separate instructions will be issued for handling these issues.

Row 24 – Shrinkage Credit – Total Eligible Gallons

The shrinkage credit is calculated as 1% of bulk fuel (billed gallons must equal gross gallons on the schedule) purchased directly from a terminal and delivered in Wyoming for use, sale, or distribution. The filer must own a bulk plant in Wyoming or own retail locations and distribute to those locations only. Line 24 is used to enter total eligible gallons.

To calculate total eligible gallons for each fuel category (blended fuels excluded), it is necessary to review all Receipt Schedules and include Billed Gallons for Schedule Types 1A and 2C where the Origin is a terminal (either in Wyoming or another state) and the Destination is a location in Wyoming other than a terminal. Fuel received for export (Schedule 2E) is not eligible for the Shrinkage Credit. Also, Billed Gallons must be equal to Gross Gallons for a load to be eligible for the Shrinkage Credit.

In addition, to take the Shrinkage Credit, the filer must be authorized in writing to do so by Fuel Tax Administration.

Row 24a – Total Shrinkage Motor Fuel Tax Credit

Multiply total eligible gallons from Line 24 by 1% (0.01). Do not round this result. Multiply the result by the motor fuel tax rate (Line 16) and then round the result to the nearest whole cent. Make the final result a negative amount (multiply by –1).

Row 24b – Total Shrinkage Additional License Tax Credit

Multiply total eligible gallons from Line 24 by 1% (0.01). Do not round this result. Multiply the result by the Additional License tax rate (Line 17) and then round the result to the nearest whole cent. Make the final result a negative amount (multiply by –1).

Row 25 – Fuel Taxes Due or Subject to Refund

Line 24 represent the total due (or subject to refund) for each fuel category (except Blending Components). Sum the values from Lines 20, 21, 22, 23a, 24a, and 24b. Positive amounts are the taxes due WYDOT, and negative amounts are the refunds due the taxpayer.

Total Tax Due or to be Refunded

This total is the sum of the amounts for the different fuel categories on Line 24. It may be either a positive or negative amount. It is the amount that will be in Total Due – Tax Information and Amount Segment (field TIA02) of the Supplier Distributor Report.

Appendix 7 – Calculating Supplier Total Amount Due

The following discussion of how to calculate the total amount due to be reported in the Total Due Segment of the Supplier Distributor Report (field TIA02) will be based on the accompanying sample Supplier return and the table below. The format will be "calculate by example" for lack of a better term. It parallels the method used to calculate amount due on a paper return.

General Comments:
- The six right-hand columns correspond to the six fuel categories used in calculating the amount due. For reference purposes each is labeled with (and will be referred to) the first letter of the category (for example, A for Aviation Fuel).
- The next row contains a one or two-word description of the category.
- The third row lists the Fuel Codes which make up the category.
- The first column provides the Line Numbers and corresponding descriptions for Inventories, Receipts, Disbursements, Shrinkage, Inventory Adjustments (Gain/Loss), etc. for each row or line item on a Wyoming Fuel Tax Return Cover Sheet.
- The second column lists the applicable Schedule Types for that line item or row (where applicable).
- Cells that are grayed out are not used.
- Cells will be referred to by their row (Cover Sheet Line #) and column (Fuel Category) coordinates. For example, cell 3-A refers to total gallons purchased (tax unpaid) for aviation fuels.
- When filing electronic returns, the taxpayer will not be asked to compute penalty and interest. Should penalty and interest be due, it will be calculated by WYDOT's Fuel Tax Administration. The taxpayer will then be billed for the amount due. The taxpayer will also be provided with a report or explanation of how the penalty and interest were calculated.

Calculating Total Amount Due:

(The sample data file and sample hardcopy tax return contain data that corresponds to these rules.)

RECEIPTS

Row 1 – Total Gallons Received – Tax Paid

> This row is used to enter gallons received where the tax has been **paid**. The values for each cell will represent the sum of all Schedule 1A's for the appropriate Fuel Codes. The quantities will be Billed Gallons. Not applicable for Blended Fuels.

Row 2 – Total Gallons Received – Tax Not Paid

> This row is used to enter gallons removed from terminals or refineries by transporter, truck, or railcar. The values for each cell will represent the sum of all Schedule 2A's, 2B's and 3A's for the appropriate Fuel Codes. The quantities will be Billed Gallons.

SALES

Row 3 - Total Gallons Removed – Tax Collected

> This row is used to enter gallons removed from the terminal with the Wyoming fuel tax collected. The values for each cell will represent the sum of all Schedule 5's, 5X's and 6F's for the appropriate Fuel Codes. The quantities will be Billed Gallons.

> When calculating the quantities for this row note that 100% of the Billed Amount reported is included for all schedule types.

Suppliers	Schedule Types	FUEL CATEGORIES					
		(G) Gasoline 65, 79, 124	(B) Blended 122,175, 185,284, 290	(A) Aviation 125	(J) Jet 130	(U) Undyed Diesel 142,160 170,284	(D) Diesel 072,171 228,290
Receipts (Schedule Information)							
1. Total gallons received – TAX PAID	1A		▓				
2. Total gallons received – TAX UNPAID	2,2A,2B, 3A						
Sales (Schedule Information)							
3. Total gallons removed – Tax Collected	5, 5X, 6F		▓				
4. Total gallons removed – Tax Exempt	6,6A,6B, 6C,6D,7						
4a. Agr. gallons exempt the motor fuel tax	5X						
Fuel Tax Computation							
5. Wyoming fuel tax rate(s)		$0.13	▓	$0.04	$0.04	$0.13	▓
6. Wyoming A.L.T. tax rate		$0.01	▓	$0.01	$0.01	$0.01	$0.01
7. Wyoming Fuel Tax Due – Include total billed gallons from Schedule 5			▓				▓
8. A.L.T. Taxes Due – Include total billed gallons from Schedules 5, 6F			▓				
9. Total Taxes Due (Line 7 plus Line 8)			▓				
10. Authorized Credit or Billings (Motor Fuel Tax)			▓				
10a. Authorized Credit or Billings (A.L.T. tax)			▓				
10b. Authorized Credit – Agricultural Exemption			▓			▓	▓
11. Total tax due or subject to refund (Line 9 through 10b)			▓				

Row 4 – Total Gallons Removed – Tax Exempt

   This row is used to enter total gallons sold to other suppliers, licensed importers of fuel sold at terminals outside Wyoming, licensed exporter's gallons which were exported to another state. This line will also be used to report blending components (these gallons are not subject to the tax until blended with motor fuel). The values for each cell will represent the sum of all Schedules 6A, 6B, 6C, 6D, and 7 for the appropriate Fuel Codes. The quantities will be Billed Gallons.

Row 4a –Agricultural Exempt the Motor Fuel Tax

   This row is used to record the total number of exempt agricultural gallons sold on Schedule Type "5X" (the "WY5" schedule type on paper returns). Only applicable to Gasoline, Aviation and Jet Fuel products. The values for each cell will represent 70% of the total gallons(rounded to whole gallons) for Schedule Type 5X included on Line 3.

FUEL TAX COMPUTATION

The calculations described below do not apply to Blending components.

Row 5 – Wyoming Fuel Tax Rates

   Line 5 contains the motor fuel tax rates that are applicable to each fuel category. Not applicable to dyed diesel fuels.

Row 6 – Wyoming A.L.T. Tax Rate

   Line 6 contains the tax rates for the Additional License Tax that are applicable to each fuel category.

Row 7 – Wyoming Fuel Taxes Due

Line 7 is used to calculate the motor fuel taxes due. The values for the different fuel categories are calculated by multiplying the gallons reported on Line 3 by the motor fuel tax rates in Line 6. Results are rounded to two decimal places. Not applicable to dyed diesel fuels.

Note: Suppliers who sell tax-exempt gallons to agricultural users must first remit the $0.14 tax from Lines 7 and 8 before claiming the agricultural credit on Line 10b.

Row 8 – A.L.T. Taxes Due

Line 8 is used to calculate the A.L.T. taxes due. The values for the different fuel categories are calculated by multiplying the gallons reported on Line 3 by the A.L.T. tax rates in Line 7. Results are rounded to two decimal places.

Row 9 – Total Taxes Due

Line 9 is calculated by adding the values in Line 7 and Line 8.

Row 10 – Authorized Credit or Billings – Motor Fuel Tax

This line does not have an equivalent entry in the EDI format, either in the Supplier/Distributor Report Section or the Summary Section. It represents a credit for fuel received where the Motor Fuel Tax that has been paid (Schedule Type 1A or Line1 of the Cover Sheet). It is not applicable to Blending components.

The values on this line are calculated as the quantity on Line 1 (Schedule Type 1A) multiplied by the Motor Fuel Tax Rate on Line 5 multiplied by –1.

Other amounts that would be reported on these two lines on paper returns (such as bad debt claims) will be handled outside of the EDI filing process. Separate instructions will be issued for handling these issues.

Row 10a – Authorized Credit or Billings – A.L.T. Tax

This line does not have an equivalent entry in the EDI format, either in the Supplier/Distributor Report Section or the Summary Section. It represents a credit for fuel received where the A.L.T. Tax that has been paid (Schedule Type 1A or Line1 of the Cover Sheet). It is not applicable to Blending components.

The values on this line are calculated as the total on Line 1 (Schedule Type 1A) multiplied by the A.L.T. Tax Rate on Line 6 multiplied by –1.

Other amounts that would be reported on these two lines on paper returns (such as bad debt claims) will be handled outside of the EDI filing process. Separate instructions will be issued for handling these issues.

Row 10b – Authorized Credit Agricultural Exemption

This line does not have an equivalent entry in the EDI format, either in theSupplier/Distributor Report Section or the Summary Section. It represents a credit for agricultural fuel sold under Schedule Type 5X. It is not applicable to Blending components, Undyed Diesel or Diesel fuels.

Each value on this line is calculated as the tax-exempt portion of the agricultural gallons sold under Schedule Type 5X multiplied by the Motor Fuel Tax Rate on Line 5 multiplied by –1.

Line 10b is calculated by multiplying Line 4a by Line 5 and then multiplying the result by –1.

Row 11 – Total Taxes Due

Line 11 represents the total due for each fuel category (except Blending Components). These amounts represent the sum of Lines 9 thru 10b. Note that the amounts on lines 10, 10a and 10b are credits are negative amounts.

The amounts on Line 11 for each fuel category will be the Total Amount Due – Tax Information and Amount Segment (field TIA02) of the Supplier/Distributor Report.