



# Instructions for Forms 720-TO and 720-CS

(Rev. January 2004)

## Terminal Operator Report and Carrier Summary Report

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

These instructions are for paper filers. See **Pub. 3536**, Motor Fuel Excise Tax EDI Guide, for the electronic reporting instructions.

### Purpose of Forms

Form 720-TO is an information return that is used by terminal operators to report their monthly receipts and disbursements of liquid products.



*Reporting is required for inactive terminals.*

Form 720-CS is an information return that is used by bulk carriers to report their monthly receipts and disbursements of liquid products.

A liquid product is any liquid that is transported into storage at a terminal or delivered out of a terminal. See the product code table on page 6.

### When To File

Forms 720-TO and 720-CS must be filed monthly. The report is due the last day of the month following the month in which the transaction occurs.

If any due date for filing a return falls on a Saturday, Sunday, or legal holiday, you may file the return on the next business day.

Send your information return to the IRS using the U.S. Postal Service or a designated private delivery service to meet the "timely mailing as timely filing/paying" rule. See **Private Delivery Services** below.

### Where To File

Mail Forms 720-TO and 720-CS to the **Internal Revenue Service Center, Stop 5701G, Cincinnati, OH 45999**. Send the forms to the IRS in a flat mailing (not folded). Do not staple, tear, or tape any of these forms. If you are sending a large number of forms, you may send them in conveniently sized packages. On each package, write your name and EIN and number the packages consecutively. Postal regulations require forms and packages to be sent by First-Class Mail.

### How To Complete Forms 720-TO and 720-CS

Below are suggestions that will allow the IRS to process the submitted forms in the most economical manner:

1. If you need additional forms or schedules, you may use photocopies.
2. Although handwritten forms are acceptable, the IRS prefers that you type or machine print data entries using 10 pitch (pica) or 12 pitch (elite) black type. Use block print, not script characters. Insert data in the middle of the blocks not touching other printing and guidelines, and take other measures to guarantee a dark black, clear, sharp image.
3. Do not enter 0 (zero) or "None" in data entry boxes when no entry is required. Leave the boxes blank unless the instructions specifically require that you enter a 0 (zero).

### Substitute Forms 720-TO and 720-CS

If you want to prepare and use a substitute Form 720-TO or 720-CS, see **Pub. 1167**, General Rules and Specifications for Substitute Tax Forms and Schedules. If your substitute Form 720-TO or 720-CS is approved, the form approval number must be printed in the lower left margin of each substitute form you file with the IRS.

### Extension of Time To File

You may request an extension of up to 30 days to file a return. Explain the cause of the delay fully and send your request to the Internal Revenue Service Center, Stop 5701G, Cincinnati, OH 45999.

### Corrected Returns

If you filed a return with the IRS and later discover you made an error, you must correct it as soon as possible. If you filed your return electronically, see Pub. 3536 for instructions.

When making a correction to a paper filed return, you must send in the first page of Form 720-TO or 720-CS and the schedule(s) that needs to be corrected with the "Void" box checked. Identify the transaction you are correcting, either by highlighting or attaching an explanation. Then, complete another first page of Form 720-TO or 720-CS along with the corrected schedule(s) with the "Corrected" box checked. On the corrected schedule(s), only enter the information for the transaction you are correcting.

### Recordkeeping

Keep copies of information returns you have filed with the IRS or the data to reconstruct for at least 3 years from the date of the return. Your records must be available at all times for inspection by the IRS.

### Penalty

#### Failure to file correct information returns by the due date.

If you fail to file a correct information return by the due date and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you fail to file timely, you fail to include all information required to be shown on a return, or you include incorrect information on a return. The penalty also applies if you report an incorrect employer identification number (EIN) or fail to report an EIN where required.

### Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing" rule for information returns. The most recent list of designated private delivery services was published by the IRS in September 2002. This list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

## How To Get Forms and Publications

### Personal Computer

You can access the IRS website 24 hours a day, 7 days a week at [www.irs.gov](http://www.irs.gov) to:

- Download forms, instructions, and publications.
- Search publications on-line by topic or keyword.
- Send us comments or request help by email.
- Sign up to receive local and national tax news by email.

### CD-ROM

Order **Pub. 1796**, Federal Tax Products on CD-ROM, and get:

- Current year forms, instructions, and publications.
- Prior year forms, instructions, and publications.
- Frequently requested tax forms that may be filled in electronically, printed out for submission, and saved for recordkeeping.
- The Internal Revenue Bulletin.

Buy the CD-ROM on the Internet at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) from the National Technical Information Service (NTIS) for \$22 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) to buy the CD-ROM for \$22 (plus a \$5 handling fee).

### Phone

You can get forms, publications, and automated information 24 hours a day, 7 days a week, by phone. Call **1-800-TAX-FORM** (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

## How To Get Help

You can the IRS toll free at 1-800-829-4933 for answers to your questions about completing Form 720-TO or Form 720-CS, excise tax information, or obtaining an employer identification number. You can get excise tax information on the IRS website at [www.irs.gov/excise](http://www.irs.gov/excise).

## Unresolved Tax Problems

If you have attempted to deal with an IRS problem unsuccessfully, you should contact the Taxpayer Advocate. The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Your assigned personal advocate will listen to your point of view and will work with you to address the concerns. You can expect the advocate to provide:

- A “fresh look” at a new or on-going problem.
- Timely acknowledgment.
- The name and phone number of the individual assigned to your case.
- Updates on progress.
- Timeframes for action.
- Speedy resolution.
- Courteous service.

When contacting the Taxpayer Advocate, you should provide the following information:

- Your name, address, and employer identification number.
- The name and telephone number of an authorized contact person and the hours he or she can be reached.
- The type of tax return and year(s) involved.
- A detailed description of the problem.

- Previous attempts to solve the problem and the office that had been contacted.
- A description of the hardship you are facing (if applicable).

You may contact a Taxpayer Advocate by calling a toll-free number, **1-877-777-4778**. Persons who have access to TTY/TDD equipment may call 1-800-829-4059 and ask for Taxpayer Advocate assistance. If you prefer, you may call, write, or fax the Taxpayer Advocate office in your area. See **Pub. 1546**, The Taxpayer Advocate Service of the IRS, for a list of addresses and fax numbers.

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## Specific Instructions

### Name and Address

Include the suite, room, or other unit number after the street address.

### P.O. Box

If the Post Office does not deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

### Foreign Address

Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

### Contact Information

Enter the name, daytime telephone number, fax number, and email address for the person who should be contacted to discuss this information return.

## Identification Numbers

### Employer Identification Number (EIN)

Enter your EIN. If you do not have an EIN, use **Form SS-4**, Application for Employer Identification Number, to apply for one. You can get this form at Social Security Administration offices or by calling 1-800-TAX-FORM (1-800-829-3676). You can apply for an EIN online or by telephone, fax, or mail. See the **Instructions for Form SS-4** for more information. If you do not have your EIN by the time you must file your information return, enter “Applied for” in any space where your EIN must be entered.

### Form 637 Registration Number

Enter the assigned IRS number. Regulations sections 48.4101-1(c)(1)(iii)(iv)(vi) and (vii) require pipeline operators, position holders, terminal operators, and vessel operators to be registered by the IRS. If you do not have a registration number, use **Form 637**, Application for Registration (For Certain Excise Tax Activities). Form 637 has information on how to apply for a registration number.

### Carrier and Consignor Names and EINs

EINs are used to associate and verify transactions you report to the IRS. Therefore, it is important that you furnish correct names and EINs for carriers and consignors on the forms sent to the IRS.

You may use **Form W-9**, Request for Taxpayer Identification Number and Certification, or your own form, to request an EIN. You may be subject to a penalty for an incorrect or missing EIN on an information return. See **Penalty** on page 1. You are required to maintain the confidentiality of information obtained on a Form W-9 relating to the taxpayer's identity and you may use such information only to comply with filing these information returns.

**Note:** Foreign persons may use the appropriate Form W-8. See the **Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY**.

## Signature

Form 720-TO and Form 720-CS must be signed by a person who has authority to sign.

## Definitions

**Terminal** means a taxable fuel storage and distribution facility that is supplied by pipeline or vessel and from which liquid products, such as taxable fuel, may be removed at a rack. However, the term does not include any facility at which gasoline blendstocks are used in the manufacture of products other than finished gasoline and from which no gasoline is removed. Also, the term does not include any facility where finished gasoline, undyed diesel fuel, or undyed kerosene is stored if the facility is operated by a taxable fuel registrant and all such taxable fuel stored at the facility has been previously taxed under section 4081 upon removal from a refinery or terminal.

**Approved terminal** means a terminal that is operated by a terminal operator who is registered with the IRS and is in good standing.

**Position holder** means (for IRS information reporting only), with respect to a liquid product in a terminal, the person that holds the inventory position in the liquid product as reflected on the records of the terminal operator. A person holds the inventory position in a liquid product when that person has a contractual agreement with the terminal operator for the use of storage facilities and terminaling services at a terminal with respect to the liquid product. The term also includes a terminal operator that owns a liquid product in its terminal.

**Net gallons** means liquid product measured in U.S. gallons corrected to a temperature of sixty-degrees (60°) Fahrenheit or fifteen-degrees (15°) Celsius and to a pressure of fourteen and seven-tenths (14.7) pounds per square inch (psi).

**Gross gallons** means the total product measured in U.S. gallons without temperature or barometric adjustments.

**Consignor** means the person that hires the carrier to transport liquid product.

**Transport carriers (bulk)** includes pipelines, barges, or vessels delivering or removing liquid product at approved terminals.

**Transport carriers (non-bulk)** includes trucks or railcars delivering or removing liquid product at approved terminals and removals from terminals (other than by truck or rail) for sale or use.

**Mode of Transportation/Book Adjustment Codes.** The table below lists the mode of transportation codes. See book adjustments (Code BA) below for use of code BA instead of a transportation code.

| Non-bulk   | Bulk                                |
|--|-------------------------------------|
| <b>J</b> Truck   | <b>B</b> Barge                      |
| <b>R</b> Rail  | <b>PL</b> Pipeline                  |
| <b>RT</b> Removal from terminal (other than by truck or rail) for sale or consumption. See <b>RT-Removal from terminal</b> below | <b>S</b> Ship (great lake or ocean) |

**BA-Book adjustments** are product reclassifications or conversions of products at the terminal that result in a product code change. Examples include conversion of diesel fuel #2 low sulphur undyed to diesel fuel low sulphur dyed and reclassification of jet fuel to kerosene high sulphur dyed or diesel fuel high sulphur #1 undyed. Book adjustments must be reported in summary. For book adjustments, summary reporting means the combining of all book adjustment transactions by product code for the reporting period.

- **Schedule A.** Report the book adjustments for a product code along with the other transactions for the product code.

- **Schedule B.** Do not report book adjustments on any position holder's schedule. Instead, use a separate Schedule B with "book adjustment" as the position holder.

**CE-Summary code** is used when reporting product codes 092 and 122 in summary. See **Optional Summary Reporting Instructions for Product Codes 092 and 122** on page 4.

**RT-Removal from terminal.** Monthly disbursement transactions for any product code using "RT" may be reported using the **Optional Summary Reporting Instructions for Product Codes 092 and 122 (Schedule B)** on page 4, or may be reported in detail.

## Terminal Operator Report, Form 720-TO

### Purpose of Form

Use Form 720-TO to report receipts and disbursements of all liquid products to and from all approved terminals.



*The reporting format has changed on Schedule B (Form 720-TO). A separate Schedule B must be prepared by a position holder for each product code that is destined for more than one state or has more than one mode of transportation.*

### Who Must File

Each terminal operator is required to file a separate Form 720-TO for each approved terminal.

### Part II. Terminal

**Name and location of terminal.** Enter the name and location of the terminal as published in the Federal Register for that terminal. The list of terminals is also available on the IRS website at [www.irs.gov/excise](http://www.irs.gov/excise).

**Terminal control number (TCN).** Enter the TCN assigned to the terminal's physical location by the IRS.

### Part III. Transactions for the Month

Part III is for the terminal operator to provide a monthly summary of the terminal receipts and disbursements by product code.

**Line 1.** Enter the physical inventory of net gallons by product code at the beginning of the reporting period. This should be the same number as reported for actual ending inventory the previous month.

**Line 2.** If you have more than one **Schedule A, Terminal Operator Receipts**, for a product code, combine the totals from each column (f) for the product code and enter the total on line 2.

**Line 4.** If you have more than one **Schedule B, Terminal Operator Disbursements by Position Holder**, for a product code, combine the totals from each column (e) for the product code and enter the total on line 4.

**Line 6.** Enter all gains and losses by product code. The amount entered on line 6 will show any difference, plus or (minus), between lines 5 and 7. Book adjustments or other known transactions are not considered gain or losses.

**Line 7.** Enter the actual physical ending inventory at the terminal.

## Transaction Reporting Instructions for All Product Codes

### Schedule A. Terminal Operator Receipts

Use this schedule to report each receipt of product (bulk and non-bulk) by the terminal operator. A separate Schedule A must be used for each product code.

**Note:** *Non-bulk receipts of product code 092 or 122 can be reported in summary by month instead of reporting them as separate transactions. If you wish to summarize these transactions by month, use the optional reporting instructions for Schedule A on page 4 instead of these instructions.*

## Line 1

Enter the product code from **Table 2** on page 6. Product code 122 (blending components, other) includes gasoline blendstocks as defined in Regulations section 48.4081-1(c)(3)(i) but not listed in the product code table.

## Line 2

**Column (a).** Enter the name of the carrier that transports the product into the terminal.

**Column (b).** Enter the carrier's EIN. If the carrier is a foreign flag vessel and the EIN is unknown, enter 88-8888888.

**Column (c).** Enter the mode of transportation code from **Table 1** on page 3.

**Column (d).** Enter the date the product was received into the terminal (mmddyyyy).

**Column (e).** Enter the identifying number from the document provided by the carrier that reflects the details of the transaction. This could be the terminal receipts document, pipeline ticket number, pump order number, bill of lading, barge ticket number, inspection report, etc. Both the carrier and terminal operator must report the same document number.

**Column (f).** Enter the actual net gallons received into the terminal. For non-bulk deliveries to a terminal where net gallons are not measured, enter gross gallons.

## Schedule B. Terminal Operator Disbursements by Position Holder

Use this schedule to report each disbursement of product (bulk and non-bulk) by the terminal operator by position holder. A separate Schedule B for each position holder, separating bulk from non-bulk, must be used for each product code that is destined for more than one state or has more than one mode of transportation.

**Note:** *Bulk and non-bulk disbursements of product code 092 or 122 can be reported in summary instead of reporting them as separate transactions. If you wish to summarize these transactions, use the optional reporting instructions for Schedule B below instead of these instructions.*

**Position holder (PH) name.** Enter the name of the entity holding the inventory position in the terminal.

## Line 1

Enter the product code from **Table 2** on page 6.

## Line 2

Enter the destination state code from **Table 3** on page 7. The destination state code is required for non-bulk (truck or rail car) disbursements only. If a fuel transport truck is receiving fuel destined for different states, the terminal operator will issue a bill of lading, manifest, or other shipping document for each state of destination. You are required to report each separate shipping document as a separate transaction.

## Line 3

Enter the code from **Table 1** on page 3.

**Example.** ABC Terminal is preparing Schedule B for disbursements made by position holder XYZ. XYZ disburses gasoline (PC065), diesel fuel #2 low sulphur undyed (PC 167), and jet fuel (PC130) during the month destined for two states. ABC must prepare 6 Schedule B's to report XYZ's transactions (3 product codes x 2 destination states).

## Line 4

**Column (a).** Enter the name of the carrier that transports the product out of the terminal.

**Column (b).** Enter the carrier's EIN. If the carrier is a foreign flag vessel and the EIN is unknown, enter 88-8888888. If the carrier is a military vehicle and you cannot obtain proper EIN, enter 77-7777777.

**Column (c).** Enter the date the product was removed from the terminal (mmddyyyy).

**Column (d).** Enter the identifying number from the document provided by the terminal operator to the carrier that reflects the details of the transaction. This could be a bill of lading, manifest, inspection report, or other shipping document. Both the carrier and terminal operator must report the same document number.

**Column (e).** Enter the actual net gallons disbursed from the terminal.

**Column (f).** Enter the gross gallons disbursed from the terminal as shown on the document listed in column (d). No entry is required for product codes 092 and 122.

## Optional Summary Reporting Instructions for Product Codes 092 and 122, and Disbursements Using Mode of Transportation Code "RT"

### Schedule A. Terminal Operator Receipts

Use these instructions to report in summary by month the non-bulk receipts of product codes 092 and 122 into the terminal. If you have bulk receipts for product codes 092 and 122, you must use the instructions for Schedule A on page 3 and report these transactions in detail. Use a separate Schedule A for product codes 092 and 122. Do not combine product code 092 with product code 122.

**Product code.** If the product is a blending component and **not** listed in **Table 2**, enter 122. If the product is not a blending component, enter 092.

**Column (a).** Enter "Various."

**Column (b).** Enter "99-9999999."

**Column (c).** Enter "CE."

**Column (d).** Enter the month ending date (mmddyyyy).

**Column (e).** Enter "Summary."

**Column (f).** Add the net gallons for all transactions for the month and enter the total.

### Schedule B. Terminal Operator Disbursements by Position Holder

Use these instructions to report in summary the total disbursements (bulk and non-bulk) of product codes 092 and 122 for each position holder. Use a separate Schedule B for product codes 092 and 122.

**Product code.** If the product is a blending component and **not** listed in **Table 2**, enter 122. If the product is not a blending component, enter 092.

**Destination state.** Enter the destination state code from **Table 3** on page 7.

**Mode of transportation.** Enter "CE" or "RT", if applicable.

**Column (a).** Enter "Various."

**Column (b).** Enter "99-9999999."

**Column (c).** Enter the month ending date (mmddyyyy).

**Column (d).** Enter "Summary."

**Column (e).** Add the total net gallons for all transactions for the month by the terminal for each position holder and product code, and enter the total.

**Column (f).** Not required for product codes 092 and 122.

## Carrier Summary Report, Form 720-CS

### Who Must File

Form 720-CS is required to be filed by bulk transport carriers (barges, vessels, and pipelines) who receive liquid product from an approved terminal or deliver liquid product to an approved terminal.

### Part II. Transactions for the Month

Part II is used by the carrier to report a monthly summary of the receipts **from** terminals and disbursements **to** terminals by product code. **Use only the product codes listed in Table 2 on page 6.**

## Schedule A. Carrier Receipts From a Terminal

Use this schedule to report each bulk receipt of liquid product by the carrier from a terminal. A separate Schedule A must be used for each product code.

**TCN.** Enter the TCN assigned to the terminal's physical location by the IRS. The list of terminals by TCN is available on the IRS website at [www.irs.gov/excise](http://www.irs.gov/excise).

### Line 1

Enter the product code from **Table 2** on page 6. Product code 122 (blending components, other) includes gasoline blendstocks as defined in Regulations section 48.4081-1(c)(3)(i) but not listed in the product code table.

### Line 2

**Column (a).** Enter the EIN of the company hiring the carrier.

**Column (b).** Enter the name of the company hiring the carrier.

**Column (c).** Enter the code from **Table 1** on page 3.

**Column (d).** Enter the date from the document in column (e) (mmddyyyy).

**Column (e).** Enter the identifying number from the document provided by the terminal operator to the carrier that reflects the details of the transaction. This could be a bill of lading, manifest, inspection report, or other shipping document. Both the carrier and terminal operator must report the same document number.

**Column (f).** Enter the actual net gallons received from the terminal.

## Schedule B. Carrier Deliveries To a Terminal

Use this schedule to report each bulk delivery of liquid product by the carrier to a terminal. A separate Schedule B must be used for each product code.

**TCN.** Enter the TCN assigned to the terminal's physical location by the IRS.

### Line 1

Enter the product code from **Table 2** on page 6.

### Line 2

**Column (a).** Enter the EIN of the company hiring the carrier.

**Column (b).** Enter the name of the company hiring the carrier.

**Column (c).** Enter the code from **Table 1** on page 3.

**Column (d).** Enter the date from the document in column (f) (mmddyyyy).

**Column (e).** Enter the identifying number from the document provided by the carrier to the terminal operator when the product is delivered to the terminal that reflects the details of

the transaction. This could be the terminal receipts document, pipeline ticket number, barge ticket number, inspection report, etc. Both the carrier and terminal operator must report the same document number.

**Column (f).** Enter the actual net gallons delivered to the terminal.

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**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on these forms in order to carry out the Internal Revenue laws of the United States. Section 4101 and its regulations require you to file an information return with the IRS. Forms 720-TO and 720-CS are used to report the information. Section 6109 requires you to provide your taxpayer identification number. Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. If you fail to provide this information in a timely manner, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are:

| Form   | Recordkeeping   | Learning about the law or the form | Preparing and sending the form to the IRS |
|--------|-----------------|------------------------------------|---|
| 720-TO | 19 hr., 21 min. | 30 min.                            | 49 min.                                   |
| 720-CS | 16 hr., 2 min.  | 30 min.                            | 45 min.                                   |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, see **Where To File** on page 1.

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**Table 2**

| Product                              | Product Code | Product                       | Product Code |
|--------------------------------------|--------------|-------------------------------|--------------|
| Additive—Miscellaneous               | 090          | Diesel fuel #4 dyed           | 153          |
| <b>Alcohol:</b>                      |              | Ethane                        | 052          |
| Ethanol                              | 241          | Ethylene                      | 196          |
| Methanol                             | 243          | <b>Gasohol:</b>               |              |
| Aviation gasoline                    | 125          | Gasohol 5.7%                  | 140          |
| Benzene                              | 248          | Gasohol 7.7%                  | 141          |
| <b>Blending components:</b>          |              | Gasohol 10%                   | 139          |
| Blending components, other           | 122*         | E-75                          | 078          |
| Butane, including butane propane mix | 055          | E-85                          | 079          |
| ETBE                                 | 249          | Gasoline                      | 065          |
| MTBE                                 | 093          | Isobutane                     | 058          |
| Napthas                              | 126          | <b>Kerosene undyed:</b>       |              |
| Pentanes, including isopentane       | 059          | Kerosene low sulphur undyed   | 145          |
| Raffinates                           | 223          | Kerosene high sulphur undyed  | 147          |
| TAME                                 | 121          | <b>Kerosene dyed:</b>         |              |
| Toluene                              | 199          | Kerosene low sulphur dyed     | 073          |
| Transmix                             | 100          | Kerosene high sulphur dyed    | 074          |
| Xylene                               | 076          | <b>Mineral spirits:</b>       |              |
| Butylene                             | 198          | Jet fuel                      | 130          |
| Compressed natural gas               | 224          | Excluded liquid (mineral oil) | 077          |
| <b>Diesel fuel undyed:</b>           |              | Liquified natural gas         | 225          |
| Diesel fuel #1 low sulphur undyed    | 161          | Marine diesel oil             | 279          |
| Diesel fuel #2 low sulphur undyed    | 167          | Marine gas oil                | 280          |
| Fuel oil #1 undyed                   | 150          | Methane                       | 265          |
| Diesel fuel #4 undyed                | 154          | Mineral oils                  | 281          |
| Diesel fuel high sulphur #1 undyed   | 282          | Propane                       | 054          |
| Diesel fuel high sulphur #2 undyed   | 283          | Propylene                     | 075          |
| <b>Diesel fuel dyed:</b>             |              | Undefined (other) product     | 092          |
| Diesel fuel high sulphur dyed        | 226          | Waste oil                     | 091          |
| Diesel fuel low sulphur dyed         | 227          |                               |              |
| Diesel fuel #1 dyed                  | 231          |                               |              |

\* Blending components, other, does **not** include product codes 055, 249, 093, 126, 059, 223, 121, 199, 100, or 076.

**Table 3**

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