

# Instructions for Form 720-TO

(Rev. July 2017)

For Use With Form 720-TO (Rev. September 2010)

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## Terminal Operator Report



Department of the Treasury  
**Internal Revenue Service**

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Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



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

## **Future Developments**

For the latest information about developments related to Form 720-TO and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form720TO](https://www.irs.gov/Form720TO).

## **Reminders**

These instructions are for paper filers. Electronic filing is required for each return reporting 25 or more transactions a month. However, all taxpayers are encouraged to electronically file. File Form 720-TO electronically through the Excise Summary Terminal Activity Reporting System (ExSTARS). For more information on e-file and ExSTARS, visit the IRS website at [IRS.gov/Excise](https://www.irs.gov/Excise). Also, see Pub. 3536, Motor Fuel Excise Tax EDI Guide.

# Photographs of Missing Children

The IRS is a proud partner with the National Center for Missing & Exploited Children® (NCMEC). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and contacting 1-800-THE-LOST (1-800-843-5678) or [www.missingkids.com/home](http://www.missingkids.com/home) if you recognize a child.

## General Instructions

### Purpose of Form

Use Form 720-TO if you're a terminal operator to report monthly receipts and disbursements of all liquid products to and from all approved terminals.



*Reporting is required for inactive terminals. A separate Schedule B must be prepared for each position holder and for each related product code that is destined for more than one state or has more than one mode of transportation.*

A liquid product is any liquid that's transported into storage at a terminal or delivered out of a terminal. See Table 2.

## **Who Must File**

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

## **When To File**

Form 720-TO 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 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*, later.

## **Where To File**

Send Form 720-TO to:

Internal Revenue Service  
Attn: Excise Unit  
Stop 5701G  
Cincinnati, OH 45999

Send the forms in a flat mailing (not folded). Don't staple, tear, or tape any of these forms. If you're sending a large number of forms in conveniently sized packages, write your name and EIN on each package and number the packages consecutively. Postal regulations require forms and packages to be sent by First-Class Mail.

## **How To Complete Form 720-TO**

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. Don't 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 Form 720-TO**

If you want to prepare and use a substitute Form 720-TO, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules. If your substitute Form 720-TO 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**

A first time request for a 30-day extension will be granted, if received in writing on or before the due date of the report. Additional extensions may be considered if received prior to the due date of the return. Send your request to:

Internal Revenue Service  
Attn: Excise Unit  
Stop 5701G  
Cincinnati, OH 45999

Requests also may be faxed to 859-669-5788.

## **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 and the schedule(s) that needs to be corrected with the "Void" box checked. Identify the transaction you're correcting,

either by highlighting or attaching an explanation. Then, complete another first page of Form 720-TO along with the corrected schedule(s) with the "Corrected" box checked. On the corrected schedule(s), only enter the information for the transaction you're correcting.

## **Recordkeeping**

Keep copies of information returns you've filed with the IRS or the data to reconstruct them 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 can't 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 (PDS) designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. Go to [IRS.gov/PDS](https://www.irs.gov/PDS).

The PDS can tell you how to get written proof of the mailing date. For the IRS mailing address to use if you’re using a PDS, go to [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses).



*A PDS can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

## **Specific Instructions**

### **Name and Address**

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

## **P.O. Box**

If the post office doesn't 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. Don't 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 don't have an EIN, you may apply for one online. Go to the IRS website at [IRS.gov/EIN](https://www.irs.gov/EIN) . You also may apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification

Number, to the IRS. If you have applied for an EIN but you don't 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 registration number. Regulations section 48.4101-1(c)(1) require pipeline operators, position holders, terminal operators, and vessel operators to be registered by the IRS. If you don't have a registration number, use Form 637, Application for Registration. 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's 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 from a carrier or a consignor. You may be subject to a penalty for an incorrect or missing EIN on an information return. See *Penalty*, earlier. You're 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 must be signed by a person who has authority to sign.

## **Definitions**

**Approved terminal.** A terminal that is operated by a taxable fuel registrant that is a terminal operator.

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

**Facility control number (FCN).** A number that designates a storage location within the motor fuel distribution system, or the bulk transfer/terminal system, or renewable fuel production facilities. Facilities include refineries (RCN), approved terminals (TCN), biodiesel production facilities (BCN), or ethanol production facilities (ECN). The list of facilities can be found at [IRS.gov/Excise](https://www.irs.gov/Excise).

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

**Mode Codes.** The table below lists the mode codes.

**Table 1. Mode Codes**

J truck	IJ import by truck	EJ export by truck
R rail	IR import by rail	ER export by rail
B barge	IB import by barge	EB export by barge
S ship (Great Lake or ocean)	IS import by ship	ES export by ship
PL pipeline	IP import by pipeline	EP export by pipeline
RS products dispensed at a terminal for end-use or consumption	RF removal from a terminal into refueling vessels	BA product reclassifications
CE summary		

**Imports.** Reportable products entered into the United States by an importer of record/enterer. Only the following mode codes listed are allowed. For example, IB, IS, or IP (for pipeline). Reporting the country of origin is optional. See Table 3.

**Note.** An import is only reported when the product is first entered into the United States Fuel is no longer characterized as an import after the fuel product enters the United States.

**Exports.** Reportable products leaving the United States. Only the mode codes listed are allowed. For example, EB, ES, or EP (for pipeline). Reporting the destination country is optional. See Table 3.

**End-use.** When reporting end-use transactions using mode code RS or RF, the terminal operators or position holders should report their own EIN as the carrier EIN on the disbursements. No carrier report is required.

**RF** is used when a refueling vessel loads fuel at a TCN for end-use to refuel vessels on waterways.

**RS** is used when products are dispensed at a TCN for end-use or consumption in small quantities. For example, refueling snowmobiles, and other small over-the-rack disbursements.

**CE Summary code.** Used when reporting product codes 001, 049, 092, 122, 188, and 960 in summary. See *Optional Summary Reporting Instructions for Product Codes 001, 049, 092, 122, 188, and 960, and*

*Disbursements Using Mode of Transportation Code RF or RS, later.*

**RF or RS Removal from terminals for end-use.** Monthly disbursement transactions for any product code using RF or RS may be reported using the *Optional Summary Reporting Instructions for Product Codes 001, 049, 092, 122, 188, and 960 (Schedule B), and Disbursements Using Mode of Transportation Code RF or RS, later*, or may be reported in detail.

**Mode code BA.** Used for product reclassifications or conversions of products that result in a product code change only. Product reclassifications are not accounting journal entries correcting the books of the business. For example, conversion of ethanol (E00) to blend E10 with gasoline (065) or biodiesel (B00) to biodiesel blend (B99).

Schedule A product reclassification(s) amounts must be equal to the sum of the Schedule B amounts in total that create the mixture or product. For example, if you have 242,000 gallons of blended product, the Schedule A Receipts amount for that product

code must be equal to the sum of the Schedule B book adjustment disbursements (220,000 of product 1 and 22,000 of product 2).



*Zero gallon transactions are not allowed on Schedule A or Schedule B.*

You may report product code reclassifications with other transactions on a single Schedule A. Use a separate Schedule B for each product code with "Book Adjustment" as the name.

**Net gallons.** Liquid product measured in U.S. gallons corrected to a temperature of 60° Fahrenheit or 15° Celsius and to a pressure of 14.7 pounds per square inch (psi).

**Position holder (PH).** For IRS Excise information reporting only, for 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 for the liquid product. The term also includes a terminal operator that owns a liquid product in its terminal.

**Transport carriers (bulk).** Includes pipelines, barges, or ships transporting reportable liquid product to or from reportable facilities.

**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.

**Terminal.** A taxable fuel storage and distribution facility that's supplied by pipeline or vessel and from which liquid products, such as taxable fuel, may be removed at a rack. However, the term doesn't 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 doesn't 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.

**Vessel official number.** A number assigned by the U.S. Coast Guard for domestic vessels (generally, wholly owned by a U.S. citizen). For more information, go to [www.st.nmfs.noaa.gov/st1/CoastGuard/index](http://www.st.nmfs.noaa.gov/st1/CoastGuard/index). For international ships, an International Maritime Organization (IMO) number is used (issued by Lloyd's Register – Fairplay, Ltd. on behalf of the IMO at [www.imonumbers.Lrfairplay](http://www.imonumbers.Lrfairplay)).

## **Part II. Terminal**

**Name and location of terminal.** Enter the name and location of the terminal as published on the IRS website. The list of terminals can be found at [IRS.gov/TCN](http://IRS.gov/TCN).

**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 for a product code, combine the totals from each column (g) for the product code and enter the total on line 2.

**Line 4.** If you have more than one Schedule B for a product code, combine the totals from each column (f) 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 gains 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 001, 049, 092, 122, 188, or 960 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 instead of these instructions.

#### **Line 1**

Enter the product code from Table 2. Product code 122 (blending components) includes gasoline blendstocks as defined in Regulations

section 48.4081-1(c)(3)(i) but not listed in the product code table.

## **Line 1a**

For products codes Exx, Bxx, and Dxx received at a TCN, enter the name of the PH inside the TCN. Also enter the EIN and the registration number of the PH. Enter one PH name per page.

## **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, enter the EIN of the Importer of Record (IOR). The IOR must be a U.S. person with a registration number and an EIN.

**Column (c).** Enter the mode code. See Table 1. For Exx, Bxx, and Dxx product reclassifications book adjustments, you must report the name of the PH of the renewable fuel on line 1a.

**Column (d).** If the mode code in column (c) is either a barge (B, IB, or EB) or a ship (S, IS, or ES), enter the vessel official number.

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

**Column (f).** 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 (g).** 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 PH. A separate

Schedule B for each PH, 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 001, 049, 092, 122, 188, or 960 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, later, instead of these instructions.

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

### **Line 1**

Enter the product code from Table 2.

### **Line 2**

Enter the destination state code from Table 3. 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 destination state. You're required to report each separate shipping document as a separate transaction.

### **Line 3**

Enter the mode code. See Table 1.

**Example.** ABC terminal is preparing Schedule B for disbursements made by position holder XYZ. XYZ disburses gasoline (PC 065), diesel fuel #2 low sulfur undyed (PC 167), and jet fuel (PC 130) during the month destined for two states. ABC must prepare six Schedules B to report XYZ's transactions (three product codes x two 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. For exports involving a foreign vessel that does not have an EIN, use your EIN. If the carrier is a military vehicle, enter the appropriate DOD EIN. If the EIN is unknown, you should

request the appropriate DOD EIN (using the W-9 form) that has been issued to the Defense Fuels Agency or other government entities.

**Column (c).** If the carrier is either a barge (B, IB, or EB) or a ship (S, IS, or ES), enter the vessel official number.

**Column (d).** Enter the date the product was removed from the terminal (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 disbursed from the terminal.

**Column (g).** Enter the gross gallons disbursed from the terminal as shown on the document listed in column (d). No entry is required for product codes 001, 049, 092, 122, 188, and 960.

# **Optional Summary Reporting Instructions for Product Codes 001, 049, 092, 122, 188, and 960, and Disbursements Using Mode Code "CE," "RF," or "RS"**

## **Schedule A. Terminal Operator Receipts**

Use these instructions to report in summary by month the non-bulk receipts of product codes 001, 049, 092, 122, 188, and 960 into the terminal. If you have bulk receipts for product codes 092 and 122, you must use the instructions for Schedule A, earlier, and report these transactions in detail. Use separate Schedules A for product codes 001, 049, 092, 122, 188, and 960. Don't 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 your EIN.

**Column (c).** Enter CE.”

**Column (d).** Leave blank.

**Column (e).** Enter the month ending date (mmdyyy).

**Column (f).** Enter “Summary.”

**Column (g).** 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 for mode code “CE,” the total disbursements (bulk and non-bulk) of product codes 001, 049, 092, 122, 188, and 960 for each position holder. Use separate Schedules B for product codes 001, 049, 092, 122, 188, and 960. Don't combine product code 092 with product code 122.

Use mode codes “RF” or “RS.” Monthly disbursement transactions for any product code using “RF” or “RS” may be reported in summary on Schedule B or may be reported in detail.

**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. See Table 3.

**Mode code.** Enter CE, RF, or RS, as applicable.

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

**Column (b).** Enter your EIN.

**Column (c).** Leave blank.

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

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

**Column (f).** 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 (g).** Not required for product codes 001, 049, 092, 122, 188, and 960.

## **Unresolved Tax Issues**

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 can't 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 your concerns. You can expect the advocate to provide you with:

- A "fresh look" at your new or ongoing problem,
- Timely acknowledgment,
- The name and phone number of the individual assigned to your case,

- Updates on progress,
- Timeframes for action,
- Speedy resolution, and
- Courteous service.

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

- Your name, address, and taxpayer identification number (TIN).
- 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) or period(s) (for quarterly returns) involved.
- A detailed description of the problem.
- Previous attempts to solve the problem and the office you contacted.
- A description of the hardship you're 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, Taxpayer Advocate Service—Your Voice at the IRS, for a list of addresses and numbers. For more information, go to [IRS.gov/Advocate](https://www.irs.gov/Advocate).

**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. Form 720-TO is 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, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We also may disclose this information to foreign countries pursuant to tax treaty and 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're 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, copying, assembling, and sending the form to the IRS
720-TO	19 hr., 21 min.	30 min.	49 min.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions. You can send us comments to [IRS.gov/FormsPubs](https://www.irs.gov/forms-pubs). Click on "More Information" and then on "Give us feedback." Or you can write to:

Internal Revenue Service  
Tax Forms and Publications  
1111 Constitution Ave. NW IR-6526  
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Don't send the tax form to this address. Instead, see *Where To File*, earlier.

**Table 2. Product Codes**

Product	Product Code	Product	Product Code
Additive Miscellaneous	090	<b>Diesel Fuel Dyed (continued):</b>	
<b>Alcohol:</b>		Diesel Fuel Low Sulfur Dyed	227
Ethanol Mixture	E00–E99 <sup>1</sup>	Diesel Fuel # 1 Dyed	231
Methanol Mixture	M00–M99 <sup>1</sup>	Diesel Fuel # 4 Dyed	153
Aviation Gasoline	125	Ethane	052
Benzene	248	Ethylene	196
<b>Biodiesel:</b>		Gasoline	065
Biodiesel Mixture	B00–B99 <sup>1</sup>	Isobutane	058
Dyed Biodiesel Mixture	D00–D99 <sup>1</sup>	<b>Kerosene Undyed:</b>	
<b>Blending Components:</b>		Kerosene Low Sulfur Undyed	145
Blending Components Other	122 <sup>2</sup>	Kerosene High Sulfur Undyed	147
Butane, including Butane Propane Mix	055	<b>Kerosene Dyed:</b>	
ETBE	249	Kerosene Low Sulfur Dyed	073
MTBE	093	Kerosene High Sulfur Dyed	074
Napthas	126	<b>Mineral Spirits:</b>	
Pentanes, including Isopentane	059	Jet Fuel	130
Raffinates	223	Excluded Liquid (Mineral Oil)	077
TAME	121	Liquefied Natural Gas	225
Toluene	199	Marine Diesel Oil	279
Transmix	100	Marine Gas Oil	280
Xylene	076	Methane	265
Butylene	198	Mineral Oils	281
Compressed Natural Gas	224	Propane	054
<b>Diesel Fuel Undyed:</b>		Propylene	075
Diesel Fuel # 1 Low Sulfur Undyed	161	Undefined (Other) Product	092 <sup>3</sup>
Diesel Fuel # 2 Low Sulfur Undyed	167	Crude (any)	001 <sup>4</sup>
Fuel Oil # 1 Undyed	150	Condensate (not Crude)	049 <sup>4</sup>
Diesel Fuel # 4 Undyed	154	Asphalt	188 <sup>4</sup>
Diesel Fuel High Sulfur # 1 Undyed	282	Food	960 <sup>4</sup>
Diesel Fuel High Sulfur # 2 Undyed	283	Soy Oil	285 <sup>4</sup>
<b>Diesel Fuel Dyed:</b>		Waste Oil	091
Diesel Fuel High Sulfur Dyed	226		

<sup>1</sup>00–99 indicates the percentage of fuel or fuel mixture (for example, a fuel composed of 79% ethanol would be E79, 100% dyed biodiesel would be D00).

<sup>2</sup>Blending Components Other (122) does not include product code 155, 249, 093, 076, 126, 059, 223, 121, 199, or 100.

<sup>3</sup>Undefined (Other) 092 does not include product code 001, 049, 188, or 960.

<sup>4</sup>Generally, these codes are not intended to expand reporting to these categories. However, if these products go into or out of an approved terminal (TCN facility), they must be reported to allow full accountability of liquids at an approved terminal.

Note: The designated products that can be reported by terminal operators as a receipt in a book adjustment (mode code BA) are: E01–E99 (not E00), B01–B99 (not B00), M01–M99 (not M00), D00–D99, 065, 073, 074, 076, 091, 130, 145, 147, 153, 226, 227, and 231.

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**Table 3. Abbreviations**

United States (US)	Abbreviation
Alabama	AL
Alaska	AK
Arizona	AZ
Arkansas	AR
California	CA
Colorado	CO
Connecticut	CT
Delaware	DE
District of Columbia	DC
Florida	FL
Georgia	GA
Hawaii	HI
Idaho	ID
Illinois	IL
Indiana	IN
Iowa	IA
Kansas	KS
Kentucky	KY
Louisiana	LA
Maine	ME
Maryland	MD
Massachusetts	MA
Michigan	MI
Minnesota	MN
Mississippi	MS

**Abbreviations (Cont'd)**

United States (US)	Abbreviation
Missouri	MO
Montana	MT
Nebraska	NE
Nevada	NV
New Hampshire	NH
New Jersey	NJ
New Mexico	NM
New York	NY
North Carolina	NC
North Dakota	ND
Ohio	OH
Oklahoma	OK
Oregon	OR
Pennsylvania	PA
Rhode Island	RI
South Carolina	SC
South Dakota	SD
Tennessee	TN
Texas	TX
Utah	UT
Vermont	VT
Virginia	VA
Washington	WA
West Virginia	WV
Wisconsin	WI
Wyoming	WY

<b>Canadian (CA) Province/Territory</b>	<b>Abbreviation</b>
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland	NF
Northwest Territory	NT
Nova Scotia	NS
Nunavat	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon Territory	YT

<b>Mexican (MX) State</b>	<b>Abbreviation</b>
Aguascalientes	AG
Baja California	BJ
Baja California Sur	BS
Campeche	CP
Chiapas	CH
Chihuahua	CI
Coahuila	CU
Colima	CL
Distrito Federal	DF
Durango	DG
Guanajuato	GJ
Guerrero	GR
Hildago	HG
Jalisco	JA
Mexico	EM
Michoacan	MH
Morelos	MR
Nayarit	NA
Nuevo Leon	NL
Oaxaca	OA
Puebla	PU
Queretaro	QA
Quintana Roo	QR
San Luis Potosi	SL
Sinaloa	SI
Sonora	SO
Tabasco	TA
Tamaulipas	TM
Tlaxcala	TL
Veracruz	VZ
Yucatan	YC
Zacatecas	ZT