

Procedures for Adding, Deleting or Modifying a Definition

Action By	Step	Action
Anyone	1	Submits in writing term to be defined, deleted or modified to the Chairperson of the FTA Motor Fuel Tax Section Uniformity Committee, along with an explanation of why the term should be defined, deleted or modified and provides a suggested definition, if available. The name of a Contact person should be included with submission.
Uniformity Chairperson	2	The request and all submitted documentation is forwarded to the Chairperson of the Forms Management Sub-Committee.
Forms Management Sub-Committee Chairperson	3	<p>Receives the requested action and logs same for reason of documentation.</p> <p>If the request is to define a term, the Chairperson will verify that no definition exists.</p> <p>Copies the request and forwards to Sub-Committee members.</p>
Forms Management Sub-Committee	4	Reviews the request and assembles suggestions for discussion with the requestor(s)/representative.
Forms Management Sub-Committee	5	Proposes definition, modification or deletion of term.
Forms Management Sub-Committee Chairperson	6	Forwards the proposed definition, modification or deletion of term to the Uniformity Committee Chairperson.
Uniformity Chairperson	7	Places the proposed definition, modification or deletion on the agenda of the Uniformity Committee for formal adoption.
Uniformity Committee	8	Discusses the requested action and accepts or rejects the definition as added, deleted or modified.
Uniformity Chairperson	9	<p>If accepted, sends the accepted change to the Federation of Tax Administrators - Motor Fuel Tax Coordinator to prepare a resolution and update the FTA definition list.</p> <p>If rejected, the proposed definition, modification or deletion is returned to the original requestor along with an explanation of the rejection.</p>
Forms Management Sub-Committee Chairperson	10	Documents Sub-Committee file as to the outcome of the request.

Uniform Definitions Intent and Purposes

One of the missions of the Motor Fuel Accountability Committee is to provide model definitions of terms used by state taxing authorities and the motor fuel industry to promote understanding and facilitate improved communications.

All definitions presented to the Uniformity Committee for approval and ultimately to the Federation of Tax Administrators for adoption, are presented as model definitions for use by state taxing authorities.

These definitions are not in any way intended to be construed as legal, legislative, or technical definitions and may be modified at the discretion of the user.

Definitions

Accountable Product/Motor Fuel (FTA adopted 4-95) - Accountable product/motor fuel means any product which is subject to the reporting requirements of a state, regardless of its intended use or taxability.

Accountable Product/Motor Fuel (Canadian adopted 8-05, Revised 1-11) – Accountable product/motor fuel means any product which is subject to the reporting requirements of a jurisdiction, regardless of its intended use or taxability.

Accountable Losses (Canadian adopted 8-05) – See —Variable Losses: (See also —Shrinkage”).

Acquisition Date (Canadian adopted 8-05, revised 1-11) – The date that ownership of an accountable product changed. (See also —Disposition Date”).

Acquisitions (within Jurisdiction) (Canadian adopted 8-05, Revised 1-11) – The receipt of accountable product as a result of a change in ownership. Acquisitions include ownership changes where there is a physical movement of fuel or where there has been no physical movement (e.g., co-mingled fuel in a storage facility). When applicable, the acquisition of accountable product by a licensed collector should correspond with the disposition of the accountable product by another licensed collector within the same reporting jurisdiction. (See also —Dispositions with Jurisdiction”)

Additives (Canadian adopted 8-05) – A product, other than accountable product or dye, that is added or mixed in very small concentration with accountable product, including fuel system detergent, oxidation inhibitor, gasoline antifreeze, or octane enhancers. Additives become part of accountable product. In practice, most additives are used at the rates of 1 – 300 parts per million (generally not greater than 0.03 volume percent). (Toluene, Xylene, Pentane, Hexane and MTBE)

Adjustments and/or Tax Credits (Canadian adopted 8-05) – Adjustments that can only be shown and deducted as a monetary adjustment because of their nature (i.e. bad debt allowances, border competition assistance and special tax adjustment situations).

Agent (Canadian adopted 8-05) – For the purpose of collecting or administering fuel tax, a person designated or authorized in legislation as the agent of a jurisdiction. (Refer also to —Collector”).

Allowance (Canadian adopted 8-05) – See, —Commission or Other Allowances”, —Shrinkage Allowances” and “Volume Adjustment”.

Alternative Fuels (FTA adopted 11-98) - Any accountable product/motor fuel other than gasoline, gasohol, diesel fuel, dyed diesel fuel, kerosene, or dyed kerosene.

Alternative Fuels (Canadian adopted 8-05) – Non-petroleum accountable motor fuel products. (i.e. —Biodiesel” or “Ethanol”).

Ambient (Canadian adopted 8-05) – The atmospheric temperature and pressure surrounding accountable product at the time of volumetric measurement of the accountable product.

Aviation Gasoline (Canadian adopted 8-05) – Accountable product intended for use in a spark ignition aircraft engine and generally complying with the CAN/CGSB 3.25. (Abbreviated as -AvGas”)

Aviation Fuel (Canadian adopted 8-05) – See “Jet Fuel” and —Aviation Gasoline”.

Biodiesel (FTA adopted 9-03) - A fuel comprised of mono-alkyl esters of long chain fatty acids generally derived from vegetable oils or animal fats, designated B100, and meeting the requirements of ASTM D6751.

Biodiesel (Canadian adopted 8-05) – Non-petroleum diesel fuel: An alternate fuel comprised of mono-alkyl esters of long chain fatty acids derived from vegetable or animal fats, designated B100, and meeting the requirements of ASTM D 6751.

Biodiesel Blend (FTA adopted 9-03) - A blend of biodiesel fuel meeting ASTM D6751 with petroleum based diesel fuel, designated Bxx, where xx represents the volume percentage of biodiesel fuel in the blend. (Example: B20 is 20% biodiesel and 80% petroleum diesel)

Biodiesel Blend (Canadian adopted 8-05) – A blend of biodiesel fuel with petroleum based diesel fuel designated BXX, where XX represents the volume percentage of biodiesel fuel in the blend. (i.e. B20 is 20% biodiesel and 80% petroleum diesel)

Biodiesel Producer (Canadian adopted 8-05) – A person that manufactures or produces biodiesel.

Blend Stocks (Canadian adopted 8-05) – A product or products, other than additives and/or dye, that is added, mixed or blended with fuel, regardless of its classification or use. When added to the fuel they become part of the taxable volume. In practice, most blend stocks would be added at 5 – 15 volume percent. (i.e. Ethanol or Biodiesel)

Blended Diesel (Canadian adopted 1-11) – A fuel type on the generic tax return used for reporting any clear diesel blends (e.g., B1-B99.99 or similar blends of ethanol and diesel).

Blended Fuel (FTA adopted 11-98) - The resultant accountable product/motor fuel produced by the blending process.

Blended Fuel (Canadian adopted 8-05) – Any mixture resulting from the blending of any product, other than an additive with an accountable product.

Blender (FTA adopted 9-97) - Any person who engages in the process of blending.

Blender (Canadian adopted 8-05) – Any person that produces blended fuel.

Blending (FTA adopted 9-97) - The mixing together by any process, of any one or more products with other products, and regardless of the original character of the products so blended, provided the resultant product so obtained is suitable or practicable for use as a motor fuel, except such blending as may occur in the process known as refining by the original refiner of crude petroleum. The commingling of products during transportation in a pipeline is not considered blending.

Bill of Lading (FTA adopted 9-11) – see document/bill of lading number –also see shipping or transport document.

Bill of Lading (BOL) (Canadian adopted 8-05) – Refer to —Facility BOL” or “Carrier BOL”.

Book Adjustment (FTA adopted 9-97) - An adjustment to books and records itemizing changes in volume of at least one reportable product and another product, with no physical movement of the product.

Book Adjustment (Canadian adopted 8-05) – An adjustment to books and records itemizing changes in physical inventory volume, of at least one accountable product, with no physical movement of the product. (See also —Stock Adjustment”)

Bulk Dealer (FTA adopted 4-95) - Any person, other than a retailer or distributor, who owns, controls, or operates a bulk plant or tank truck from where accountable product/motor fuel is stored and ultimately removed for sale or use.

Bulk Dealer (Canadian adopted 8-05) – A person that owns, controls, or operates a bulk plant or otherwise sells bulk fuel.

Bulk End User (FTA adopted 11-98) - A person who receives bulk delivery of accountable product/motor fuel into the person’s own storage facility exclusively for the person’s own consumption.

Bulk End Consumer/User (Canadian adopted 8-05, revised 1-11) – A person who receives delivery of bulk fuel usually into their own storage facilities for their own consumption.

Bulk Fuel (Canadian adopted 8-05) – Accountable product stored in tanks or containers to a minimum capacity as prescribed by jurisdiction that are not part of the fuel tank(s) of a motor vehicle, engine, machine or equipment.

Bulk Plant (FTA adopted 9-93) - A reportable fuel storage and distribution facility that is supplied by other than pipeline or vessel, and from which reportable fuel may be removed at a rack.

Bulk Plant (Canadian adopted 8-05, revised 1-11) – A bulk fuel storage and distribution facility, other than a terminal, from which accountable product is removed in bulk.

Bulk Transfer (FTA adopted 10-99) - The physical movement of accountable product/motor fuel from one location to another.

Bulk Transfer System (FTA adopted 10-99) - The accountable product/motor fuel distribution system consisting of refineries, pipelines, barges, marine vessels, and terminals.

Bulk Truck (Canadian adopted 8-05) – See —Tank Truck”, “Tank Wagon”.

Bunker Fuel (Canadian adopted 8-05) – A crude oil distillate having a viscosity greater than 5.5 CST at 40 C. It may also be referred to as —marine bunker fuel”, and including Heavy Fuel Oils # 4, #5, #6 (sometimes called #6C) in CAN/CGSB-3.2, and marine residual fuels defined in CAN/CGSB-3.70 and ISO 8217.

Business Number (BN) – Federal - (Canadian adopted 1-11) – This is the unique business number assigned by Canada Revenue Agency to each specific entity. The BN or cross-reference to BN is recommended for all the entity levels (particularly filer) levels of reporting.

Butane – (Canadian adopted 1-11) – A colourless, odourless, easily liquefied, gaseous hydrocarbon. While petroleum products like gasoline are refined, natural gas products like butane are extracted. Butane can also be produced from crude oil, but in much smaller quantities. Butane is often added to regular gasoline to boost performance. Other common uses for butane include refrigeration, heating and fuel for cigarette lighters.

Buy-Sell Agreement (FTA adopted 4-11) - An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack. The transaction is reconciled and financially settled by cash and is recorded by the terminal operator as a terminal removal by the receiving supplier. This type of transaction may also be known as a —Supplier Product Authorization”.

Cardlock (Canadian adopted 8-05, revised 1-11) – A self-serve fueling facility controlled by an automated system operated by a card or key and primarily used by commercial customers such as carriers, motor fleet operators, farmers, fishers, marine and construction industry who purchase fuel on a high volume basis. (See also —Keylock”).

Carrier: (FTA adopted 6-05) – Any person who transports accountable product.

Carrier (Canadian adopted 8-05) – A person that engages in the commercial transportation of an accountable product. Types of carriers would include Pipeline, Rail, Marine Vessel, Aircraft and Truck. (See —Commercial Carrier”)

Carrier BOL or Batch Number (Canadian adopted 8-05) – The identification number of the shipping document (Bill of Lading) issued by the carrier for transportation of the accountable product. It is a receipt from the carrier for the accountable product. In the case of pipeline or barge movements, the pipeline or barge ticket number is used.

Carrier ID (Canadian adopted 8-05) – A unique identifier assigned by jurisdiction for a specific carrier. (Carrier registrations in Ontario and Quebec)

Closing Untaxed Inventory (Canadian adopted 8-05, revised 1-11) – Inventory at the end of the reporting period for accountable products stored at terminals or other storage location where tax-free fuel is stored in the reporting jurisdiction. (Note – closing untaxed inventory in one month must equal the opening untaxed inventory in the following month.)

Collector (Canadian adopted 8-05) – A person normally licensed or registered and designated through legislation to collect tax on behalf of a jurisdiction. Collectors may be referred to as Licensed Wholesaler, Licensed Manufacturer, Suppliers, Exporter, Importer, Licensed Re-Seller, Licensed Remitter, or Agent Under Agreement. Normally, Collectors have to file tax or information returns. (See also —Agent”)

Commercial Carrier (Canadian adopted 8-05) – See —Carrier”.

Commission or Other Allowances (Canadian adopted 8-05) – Allowable commissions or compensation allowances provided by some jurisdictions. (i.e. compensation allowances provided to dyers for dying fuel)

Compressed Natural Gas (CNG) (FTA adopted 6-12) - Natural Gas compressed to a pressure at or above 200-248 bar (i.e., 2900-3600 pounds per square inch) and stored in high-pressure containers. It is used as a fuel for natural gas-powered vehicles.

Compressed Natural Gas (CNG) – Canadian adopted 1-11) – Is stored on the vehicle in high-pressure tanks – 2- to 25 MPa (200 to 250 bar, or 3,000 to 3,600 psi). (Note – a sulphur-based odorant is normally added to CNG to facilitate leak detection.) (See also —Natural Gas”, Liquefied Natural Gas” and —Liquefied Petroleum Gas”)

Consignee (Canadian adopted 8-05) – The entity to whom the accountable product is delivered by a carrier.

Consignor (Canadian adopted 8-05) – The entity that hires the carrier to transport the accountable product. Generally known as a filer, refer also to —filer.

Consumer (Canadian adopted 8-05) – A person that consumes or uses an accountable product.

Delivery (Canadian adopted 8-05) – A physical transfer or change of legal ownership of accountable product.

Delivery Date (Canadian adopted 8-05) – See —Acquisition Date”.

Denatured Ethanol (Canadian adopted 8-05, revised 1-11) – A grade of ethanol that has been rendered unfit for human consumption by denaturing, and more specifically as —Fuel-Grade Ethanol” when denatured for blending with gasoline or diesel for use as a motor fuel.

Denaturing (Canadian adopted 8-05, revised 1-11) – The use of gasoline or other noxious material to make a fuel grade alcohol or ethanol that is unfit for human consumption. (Note – a gasoline denaturant represents 1 to 5% of the final product. Reference: —Denatured and Specially Denatured Alcohol Regulations (S.O.R./2005-22.”)

Destination State (FTA adopted 9-93) - Any state, territory, foreign country or sovereign nation to which any reportable motor fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for purpose of resale or use.

Destination Jurisdiction (Canadian adopted 8-05) – Any jurisdiction, territory, foreign country or sovereign nation to which accountable product is directed for delivery.

Diesel Fuel (FTA adopted 4-95) - Any liquid that is commonly or commercially known, offered for sale or used as a fuel in diesel engines. (Taxable and exempt use may be defined in individual state statutes).

Diesel Fuel (Canadian adopted 8-05) – An accountable product that is commonly or commercially known as —diesel” offered for sale or used as a fuel in compression emission engines. See also —Ultra Low Sulphur Diesel”.

Distributor (FTA adopted 9-97, Revised 1-08) - A person who transports motor fuel into a state (imports) or exports motor fuel out-of-state; or who is engaged in distribution of motor fuel primarily by tank car or tank truck, or both; and who operates a bulk plant where he has active motor fuel bulk storage (capacity may be specified by individual state). May also include a person who produces, refines, blends, compounds, or manufactures motor fuel. It does not, however, include a person who receives or transports into this state and sells or uses motor fuel under such circumstances as preclude the collection of the tax herein imposed, by reason of the provisions of the Constitution and Statutes of the United States. However, a person operating a motor vehicle into the state, may transport motor fuel in the ordinary fuel tank attached to the motor fuel vehicle, and use the fuel for the operation of the motor vehicle, without being considered a distributor.

Disposition (within Jurisdiction) (Canadian adopted 8-05, revised 1-11) - The passing of accountable product to another licensed collector as a result of a change in ownership. Dispositions include ownership changes where there is a physical movement of fuel or where there has been no physical movement (e.g., co-mingled fuel in a storage facility). The disposition of the accountable product by one licensed collector should correspond with the acquisition of the accountable product by another licensed collector within the same reporting jurisdiction. (See also —Acquisitions within Jurisdiction”)

Disposition Date (Canadian adopted 8-05, revised 1-11) – The date that ownership of an accountable product changed. (See also —Acquisition Date”)

Diversion-(FTA adopted 10-07) – Product shipped from a terminal to a state or jurisdiction other than the destination state or jurisdiction indicated on the original bill of lading.

Diversion Number (FTA adopted 11-98) - The tracking/registration number assigned by a state to a single transport truck delivery of accountable product/motor fuel diverted from the original destination state.

Document/Bill of lading number (FTA adopted 9-11) – The identifying number from the manifest issued at the terminal or other storage facility when product is removed. In the case of pipeline, railcar, or vessel movements, enter the pipeline, railcar, or vessel (voyage) number.

Dye (Canadian adopted 8-05) – A chemical prescribed in a jurisdiction’s legislation, which may be used by a dyer to colour or mark an accountable product for the purpose of identifying it for a distinct tax treatment.

Dye Point (Canadian adopted 8-05, revised 1-11) – The location authorized by a jurisdiction to colour or mark an accountable product with a dye.

Dyed Diesel Fuel (FTA adopted 4-95) - Fuel as described by Federal Regulation 26 CFR 48.4082.1.

Dyed Fuel (Canadian adopted 8-05) – Fuel, i.e. diesel, gasoline, that has been coloured or marked with the appropriate dye to the concentration specified by the jurisdiction for purposes of identification.

Dyed Kerosene (FTA adopted 6-05) – Kerosene that has been colored or marked with the appropriate dye or marker to the concentration specified by the jurisdiction for tax purposes.

Dyed Kerosene (Canadian adopted 8-05) – See “Dyed Fuel”.

Dyer (Canadian adopted 8-05) – A person authorized by a jurisdiction to colour or mark accountable product by the addition of a dye.

Elective Supplier (FTA adopted 10-99) - A supplier that is required to be licensed in the destination state and agrees/opts to collect and remit motor fuel tax to the destination state on accountable product/motor fuel imported to the destination state.

Ethanol (denatured alcohol) (Canadian adopted 8-05, revised 1-11) – A colourless, odourless liquid, produced synthetically by cracking ethane (using ethane from natural gas or naphtha from crude oil), fermentation from crop biomass such as sugar and corn, and from waste products such as household waste and paper mill sludge through chemical decomposition and fermentation. Also known as Ethyl-Alcohol or Alcohol.

Ethanol Blended Diesel (Canadian adopted 8-05) – An accountable product resulting from a blend of diesel and ethanol.

Ethanol Blended Gasoline (Canadian adopted 8-05) – An accountable product resulting from a blend of gasoline and ethanol. (See also —Gasol”)

Ethanol Producer (Canadian adopted 8-05, revised 1-11) – A person who manufactures or produces ethanol.

Exchange Agreement (FTA adopted 1-09, revised 4-11) - An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack. The transaction is reconciled and financially settled by trading for a product at another location and is recorded by the terminal operator as a terminal removal by the receiving supplier.

Exempt Sales (Canadian adopted 8-05) – The sale of accountable product that is not subject to fuel tax in accordance with jurisdictional legislation, regulations or other authority.

Exempt Sales Type (Canadian adopted 8-05) – The various types of tax-exempt sales and may include:

1. Sales to Farmers and Primary Producers of Renewable Resources
(this would include fishing, logging, trappers, etc.)
2. Export Sales
3. Federal government sales
4. Heating fuel sales
5. International Flights
6. Petroleum based products not intended for motive purposes

Export (Canadian adopted 8-05, revised 1-11) – The shipment or delivery of accountable product to a location outside the jurisdiction from which the product originated. (i.e. accountable product delivered out of a jurisdiction by or for a seller constitutes an export by the seller. Accountable product delivered out of a jurisdiction by or for the purchaser constitutes an export by the purchaser.)

Exporter (FTA adopted 11-98) - Any person engaged in the practice of exporting accountable product/motor fuel.

Exporter (Canadian adopted 8-05, revised 1-11) – A person that exports accountable product from one jurisdiction to another jurisdiction.

Exports (FTA adopted 11-92) - Motor fuel delivered out-of-state by or for the seller constitutes an export by the seller. Motor fuel delivered out-of state by or for the purchaser constitutes an export by the purchaser.

Facility (BOL) (Canadian adopted 8-05, revised 1-11) – A Bill of Lading (BOL) is a commercial document issued by a terminal or bulk plant operator representing the delivery of fuel from a consignor to a consignee or that represents a change of ownership within the facility.

Fuel (Canadian adopted 8-05) – Any accountable product.

Fuel Transporter (Canadian adopted 8-05) – A person who transports accountable product from a refinery, terminal, or storage and distribution facility by means of a transport truck, a railroad tank car, a pipeline, or a marine vessel. (See "Carrier")

Gasohol (Canadian adopted 8-05) – An accountable product resulting from a blend of gasoline and ethanol.

Gasoline (FTA adopted 9-93) - All products that are commonly or commercially known or sold as gasoline or defined as gasoline in a state's statute.

Gasoline (Canadian adopted 8-05) – Accountable products as defined by a jurisdiction that are commonly or commercially known or sold as gasoline, and generally complying with CAN/CGSB-3.5. (See also "Ultra Low Sulphur Gasoline")

Gasoline Blend Stocks (FTA adopted 9-93) - All other types of additives when such additives are mixed or blended into gasoline, regardless of their classification or uses.

Gross (FTA adopted 4-95) - The total product measured in U.S. gallons without temperature or barometric adjustments.

Gross Volume (Canadian adopted 8-05) – The total product volume as measured without product temperature or atmospheric adjustments. (See —Amilent”)

Heating Fuel (Canadian adopted 8-05) – An accountable product, clear or dyed, that is burned or consumed in a boiler, furnace, stove or other means in open flame combustion, for the purpose of producing heat. Synonymous terms are —~~heating~~ oil”, “furnace oil”, “furnace fuel” and would include —~~tove~~ oil”.

Heating Oil (FTA adopted 11-98) - Any distillate fuel oil sold and used for heating purposes.

Heavy Fuel Oil (Canadian adopted 8-05) – See —Bnker”.

Hydrogen or H2 (Canadian adopted 1-11) – A gaseous product that is highly flammable and will burn at concentrations as low as 4% H2 in air. For automotive applications, hydrogen is generally used in tow forms: internal combustion or fuel cell conversion. In combustion, it is essentially burned as conventional gaseous fuels are, whereas a fuel cell uses the hydrogen to generate electricity that in turn is used to power electric motors on the vehicle. Hydrogen gas must be produced and is therefore an energy storage medium, not an energy source. The energy used to produce it usually comes from a more conventional source. Hydrogen holds the promise of very low vehicle emissions and flexible energy storage; however, many believe the technical challenges required to realize these benefits may delay hydrogen’s widespread implementation for several decades. Hydrogen can be obtained through various thermo chemical methods utilizing methane (natural gas), coal, liquefied petroleum gas, or biomass (biomass gasification), from electrolysis of water, or by a process called thermolysis.

Import (Canadian adopted 8-05) – The shipment or delivery of accountable product to a location inside a jurisdiction when the product originated from a location outside the jurisdiction. (i.e. Accountable product delivered into a jurisdiction by or for a seller constitutes an import by seller. Accountable product delivered into a jurisdiction by or for the purchaser constitutes an import by the purchaser).

Import Verification Number (FTA adopted 11-98) - The tracking/registration number assigned by the destination state to a single transport truck delivery of accountable product/motor fuel into a state from another state.

Importer (FTA adopted 11-98) - Any person engaged in the practice of importing accountable product/motor fuel.

Importer (Canadian adopted 8-05) – A person that causes the import of accountable product into a jurisdiction from another jurisdiction.

Imports (FTA adopted 11-92) - Motor fuel delivered into a state from out-of-state by or for the seller constitutes an import by the seller. Motor fuel delivered into a state from out-of-state by or for the purchaser constitutes an import by the purchaser.

Interface (Canadian adopted 8-05) – Is the mixture or interface of two refined products such as gasoline and diesel fuel, or diesel fuel and jet fuel. (See also —~~Tras~~mix” and —~~Slop~~” and —~~Wste~~”)

Inventory (Canadian adopted 8-05) – The accountable product that is stored in a physical facility.

Inventory Adjustment (Canadian adopted 8-05) – See also —~~Bok~~Adjustment”.

Jet Fuel (Canadian adopted 8-05) – An accountable product that has been produced or sold for use in an aircraft turbine engine. Commonly referred to as Jet A or Jet A-1 or Jet B.

Jurisdiction or Taxing Jurisdiction (FTA adopted 5-08) – The United States of America, a state of the United States of America, the District of Columbia, Canada, a province or territory of Canada, Mexico, a state of the United Mexican States, or a city, county, city and county, municipality, district or other political subdivision that is authorized to levy motor fuels tax.

Kerosene (FTA adopted 9-97) - The petroleum fraction containing hydrocarbons that are slightly heavier than those found in gasoline and naphtha, with a boiling range of 180 to 300 degrees Celsius.

Kerosene (Canadian adopted 8-05) – Accountable products that are commonly or commercially known or sold as kerosene, 1K or 2K and similar to Jet A or Jet A-1. (In Canada, Jet A-1 is used as a diesel fuel only in the high Arctic. In the U.S., some Jet A is rebranded to No. 1 Diesel fuel, sold at truck Stops).

Keylock (Canadian adopted 8-05, revised 1-11) – A self-serve fuelling facility controlled by an automated system operated by a card or key and primarily used by commercial customers such as carriers, motor fleet operators, farmers, fishers, marine and construction industry who purchases fuel on a high volume basis. (See also —~~Card~~lock”).

Liquefied Natural Gas (LNG) (FTA adopted 6-12) - Natural gas (primarily methane) that has been liquefied by reducing its temperature to -260 degrees Fahrenheit at atmospheric pressure.

Liquefied Natural Gas (LNG) (Canadian adopted 1-11) – A natural gas stored as a super-cooled (cryogenic) liquid. The temperature required to condense natural gas depends on its precise composition but ranges between -120 and -170 degrees C. LNG offers an energy density comparable to gasoline and diesel fuels. (See also —Natural Gas”, —Compressed Natural Gas”, and —Liquefied Petroleum Gas”)

Liquefied Petroleum Gases (also referred to as Autogas) (Canadian adopted 8-05, revised 1-11) – A gaseous product that has been compressed until it is transformed to a liquid. It consists mainly of propane, propylene, butane, and butylenes in various mixtures. It is produced as a by-product of natural gas processing and petroleum refining. The components of LPG are gases at normal temperatures and pressures. (Note – LPG can vary widely in composition, leading to variable engine performance and cold starting performance. At normal temperatures and pressures, LPG will evaporate. Because of this, LPG is stored in pressurized steel bottles. Unlike natural gas, LPG is heavier than air, and thus will flow along floors and tend to settle in low spots, such as basements. Such accumulation can cause explosive hazards, and the reason why LPG fuelled vehicles are prohibited from indoor parkades in many jurisdictions.)

Locomotive Fuel (Canadian adopted 8-05) – An accountable product used by a railway company to operate locomotive engines. (Also referred to as railroad fuel).

Manifest number (FTA adopted 9-11) – see document/bill of lading number – also see shipping or transport document.

Manufacturer (FTA adopted 1-08) see —Producer/Manufacturer”

Manufacturer (Canadian adopted 1-11) – A person who owns, operates, or otherwise controls a facility, other than in a refinery, which manufactures fuel (does not include a recycler). (See also —Collector” and —Refiner”)

Marine Diesel Oil (Canadian adopted 8-05) – A distillate fuel oil, including (automotive) diesel fuel, that contains essentially no residual material, has a maximum viscosity of 14 cST at 40 C, and is used in a vessel as a fuel for internal combustion engines and steam engines. Also called “marine diesel fuel” and includes “marine distillate fuels” defined in CAN/CGSB-3.70 and ISO 8217 and diesel fuels defined in CAN/CGSB-3.6 and 3.517 when used in marine service.

Marine Vessel (Canadian adopted 8-05) – A ship, boat, barge or other watercraft that is designed to move in or through the water.

Marked Fuel (Canadian adopted 8-05) – Fuel that has been coloured or marked with the appropriate dye to the concentration specified by the jurisdiction for purposes of identification. (See also “Dyed Fuel”)

Migratory Sale (Canadian adopted 8-05) – An export sale made by a bulk dealer from one jurisdiction directly to a consumer or ultimate purchaser in another jurisdiction. (See “Exported or Imported”)

Motor Fuel (Canadian adopted 8-05) – Any fuel that can be used to provide power for an internal combustion or turbine engine that includes, but not limited to: “diesel fuel”, “alternative fuel” or “gasoline”. Some jurisdictions use the term “motor fuel” to define distillates only.

Motor Vehicle (Canadian adopted 8-05) – A self-propelled motorized vehicle.

Natural Gas (FTA adopted 6-12) - A gaseous mixture of hydrocarbon compounds, the primary one being methane.

Natural Gas (Canadian adopted 1-11) – A gaseous product consisting mostly of methane and is drawn from gas wells or in conjunction with crude oil production and is delivered through pipelines once it has been processed to the pipeline’s specifications or standards. It also contains hydrocarbons such as ethane and propane as well as other gases such as nitrogen, helium, carbon dioxide, sulphur compounds, and water vapour. Natural gas is not sold or used as a motor fuel unless it has been compressed or liquefied due to its low energy value and high volume in its natural state. (Note – natural gas is considered an accountable product, if it is sold for use in an internal combustion engine.)

Net (FTA adopted 4-95) - The remaining product, after all considerations and deductions have been made, and measured in U.S. gallons by proved meters, corrected to a temperature of sixty (60) degrees Fahrenheit (15 degrees Celsius) and to a pressure of fourteen and seven tenths (14.7) pounds per square inch.

Net Volume (Canadian adopted 8-05) – The volume of accountable product measured in liters, after adjustment or correction from ambient measured volume to a temperature of 15 degrees Celsius and to a pressure of 101.356 kPa. (See “Temperature Corrected”)

Opening Untaxed Inventory (Canadian adopted 8-05, revised 1-11) – Inventory at the beginning of the reporting period for accountable products stored at terminals or other storage location where tax-free fuel is stored in the reporting jurisdiction. (Note – opening untaxed inventory in one month must equal the closing untaxed inventory in the previous month.)

Originating Facility (Canadian adopted 8-05) – A physical facility from which the accountable product was transported. (See “Physical Facility”)

Other Adjustments or Installments (Canadian adopted 8-05, revised 1-11) – On the Generic Fuel Tax Reporting Forms, other adjustments or installments consists of reassessment adjustments from other periods, tax installments or eligible amounts as specified by each jurisdiction.

Permissive Supplier (FTA adopted 11-98) - An out-of-state supplier, who is not an importer or exporter, that elects to collect and remit motor fuel tax to the destination state, but is not required to have a supplier's license in the destination state.

Person (FTA adopted 11-98) - Any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company; or a receiver, trustee, or guardian or other representative appointed by order of any court; or any city, town, county, or other political subdivision. Additionally, whenever, used, the term ~~—person~~ as applied to partnerships and associations, shall mean the partners or members thereof. As applied to limited liability company, and as applied to corporations the term ~~—person~~ shall mean the officers, agents, or employees of the limited liability company, and as applied to corporations the term ~~—person~~ shall mean the officers, agents, or employees.

Person (Canadian adopted 8-05) – Any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company; or a receiver, trustee, or guardian or other representative appointed by order of any court; or any city, town, county or other political subdivision. Additionally, whenever, used, the term ~~—person~~ as applied to partnerships and associations, shall mean the partners or members thereof. As applied to limited liability company, and as applied to corporations the term ~~—person~~ shall mean the officers, agents, or employees of the limited liability company, and as applied to corporations the term ~~—person~~ shall mean the officers, agents, or employees.

Physical Facility (Canadian adopted 8-05, revised 1-11) – Any bulk storage facility licensed or registered by a jurisdiction at a fixed location that is used to store accountable products.

Pipeline (FTA adopted 4-95) - A fuel distribution system that moves product, in bulk, through a pipe, either from a refinery to a terminal, or from a terminal to another terminal.

Pipeline (Canadian adopted 8-05) – A fuel distribution system that moves accountable products, in bulk, through a pipe, either from a refinery to a terminal, or from a terminal to another terminal (or to a large vender, i.e. an airport).

Point of Delivery (FTA adopted 9-93) - The specific address of delivery, including but not limited to customer name, street, city, state and zip code, to which reportable motor fuel is dispensed into any storage facility, receptacle, container, or any type of transportation equipment.

Point of Taxation (Canadian adopted 8-05, revised 1-11) – In general terms, each jurisdiction may apply tax at one of two points in the distribution chain. For terminal based point of taxation, taxes on accountable products are charged, collected, reported and remitted by the collector receiving the fuel from the primary terminal (or the importer of fuel into a jurisdiction). For sales based point of taxation, taxes on accountable products are charged, collected, reported and remitted by the last collector in the distribution chain (this could also be described as sales to the first non-collector basis of taxation).

Position Holder (FTA adopted 4-95) - With respect to motor fuel in a terminal, the person that holds the inventory position of the motor fuel, as reflected on the records of the terminal operator. A person holds the inventory position when that person has a contractual agreement with the terminal operator for the use of storage facilities or terminaling services at a terminal with respect to the motor fuel. This also includes a terminal operator who owns motor fuel in their terminal.

Position Holder (Canadian adopted 8-05, revised 1-11) – Is, with respect to accountable fuel in a terminal, the person that holds the inventory position (i.e. ownership) of the fuel. as reflected on the records of the terminal operator. A person holds the inventory position when that person has a contractual agreement with the terminal operator for the use of storage facilities or terminaling services at a terminal with respect to the accountable fuel. This also includes a terminal operator who owns accountable fuel in their terminal. (Note – There can be multiple position holders (i.e., owners) of fuel within a terminal, and each owner is responsible for their accountable fuel volumes.)

Producer/Manufacturer (FTA adopted 1-08) – Any person who produces, refines, blends, distills, manufacturers or compounds accountable product/motor fuel. (See —~~a~~ccountable product/motor fuel”)

Propane (Canadian adopted 1-11) – Is known as C₃H₈ and is a colourless, odourless, easily liquefied, gaseous hydrocarbon. It is a by-product of oil refining or natural gas processing. Propane is commercially available as liquefied propane (which under 300PSI of pressure has an energy density 270 times greater than the gaseous form. An odorant, ethyl mercaptan, is added for leak detection).

Racing Fuel (FTA adopted 1-11) – An accountable product, generally leaded gasoline of one hundred and five octane or more, for off-highway use in competition vehicles, e.g., race cars, snowmobiles and motorcycles (excludes aircraft).

Racing Fuel (Canadian adopted 1-11) – An accountable product, generally leaded gasoline of one hundred and five octane or more, for use in competition vehicles, e.g., race cars, snowmobiles and motorcycles. (Note – racing fuel is generally taxable and reported as either gasoline or diesel fuel.)

Rack (FTA adopted 11-98) - A mechanism used to dispense accountable product/ motor fuel from a refinery, terminal, or bulk plant into a transport truck, railroad tank car, or other means of transportation.

Rack (Canadian adopted 8-05) – A mechanism for loading or dispensing accountable product from a refinery, a terminal, or a bulk plant into a tank truck, a railroad tank car, or marine vessel.

Railroad Fuel (Canadian adopted 8-05) – See —Locomotive Fuel”.

Rebrand (Canadian adopted 8-05, revised 1-11) – The process of making an adjustment in the books or records to reflect a reclassification of one product to that of another product including blending, dying or change of end-use of accountable products. (i.e. diesel fuel rebranded to heating fuel or transmix/slop returned to the refinery for processing). There may be a change in the tax treatment of the product as a result of re-branding.

Recycler (Canadian adopted 8-05) – A person that recycles petroleum products.

Refined or Manufactured within Jurisdiction (Canadian adopted 8-05, revised 1-11) – Accountable product produced in the reporting jurisdiction and transferred to untaxed finished goods inventory during the reporting period.

Refiner (FTA adopted 11-98) - Any person who owns, operates, or controls a refinery.

Refiner (Canadian adopted 8-05, revised 1-11) – A person who owns, operates, or otherwise controls a crude oil or petroleum based refinery which manufactures fuel. (Note – does not include a recycler.) See also —Collector” and —Manufacturer”)

Refinery (FTA adopted 11-98) - Any facility used to process crude oil, unfinished oils, natural gas liquids, or other hydrocarbons into any accountable product/motor fuel.

Refinery (Canadian adopted 8-05) – A facility used to produce accountable product from crude oil, unfinished oils, natural gas liquids, and other hydrocarbons.

Removal (FTA adopted 11-98) - A physical transfer of any accountable product/motor fuel from a storage facility.

Renewable Fuel (FTA adopted 9-10) – means liquid non-petroleum based fuels that can be placed in vehicle fuel tanks and used as a fuel in a highway vehicle. It includes all forms of fuel commonly or commercially known or sold as biodiesel and ethanol.

Reporting Period (Canadian adopted 8-05, revised 1-11) – For fuel tax inventory and tax reporting purposes, the reporting period is generally on a monthly basis but can be less frequent (e.g., quarterly, semi-annual or annual) at the discretion of the jurisdiction.

Retail Dealer/Retailer (Canadian adopted 8-05, revised 1-11) – A person who operates a retail fuel station.

Retail Station (FTA adopted 4-95) - Any location from which motor fuel is sold to an end user by direct delivery into fuel supply tanks. Each state may modify to exclude or include marine sales.

Retail Station (Canadian adopted 8-05, revised 1-11) – A location from which accountable product is sold to an end-user and normally dispensed directly into a tank of a motor vehicle.

Retailer (FTA adopted 4-95) - Any person who operates a retail station.

Sale (FTA adopted 4-95) - In addition to its ordinary meaning, any exchange, gift or other disposition of accountable product/motor fuel. In every case where such accountable/motor fuel product is exchanged, given or otherwise disposed of, it shall be deemed to have been sold.

Sale (Canadian adopted 8-05, revised 1-11) – Is, in addition to its commonly defined meaning, any exchange, gift or other disposition of accountable product/motor fuel. When such accountable/motor fuel product is exchanged, given or otherwise disposed of, it shall be deemed to have been sold.

Shipping or Transport Document (FTA adopted 9-10) – Is a delivery document issued in conjunction with the sale, transfer, or transport of motor fuel. A shipping or transport document issued by a terminal operator shall be machine printed. All other shipping documents shall be typed or handwritten on a preprinted form or machine printed.

Shrinkage (Canadian adopted 8-05, revised 1-11) – A variance in the volume of accountable product sold or available for sale, as a result of temperature or pressure variances, evaporation or normal handling losses. (Note – If fuel is temperature corrected, there is no shrinkage due to temperature or pressure variations.) (See also —Accountable Losses” and —Verifiable Losses”)

Shrinkage Allowance (Canadian adopted 8-05, revised 1-11) – Allowances available in some reporting jurisdictions for shrinkage losses. (Note - This field is used to report the allowances and not actual volume losses. Actual volume losses are reported under —Volume Adjustments”.)

Slop (Canadian adopted 8-05) – Any mixed hydrocarbon product(s) which are suitable for refining. Slop is re-processed through the refinery. (See also —Transmix” and —Interface” and —Waste”)

Special Fuel (FTA adopted 11-98) - Any accountable product/motor fuel other than gasoline, gasohol, or alternative fuels.

Stationary Transfer (FTA adopted 9-97) - Transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.

Stationary Transfer (Canadian adopted 8-05) – Transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.

Stock Adjustment (Canadian adopted 8-05) – Adjustment made to the book volume of an accountable product as a result of the difference between the calculated inventory and actual inventory volume. (See —Book Adjustment”)

Supplier (FTA adopted 11-98) - Any person required to collect and remit tax on accountable product/motor fuel removed from a terminal/refinery rack.

Tanker Truck (Canadian adopted 8-05, revised 1-11) – A truck designed or used to transport bulk quantities of accountable product in addition to the accountable product used for its own propulsion (tractor trailer combination).

Tank Wagon (FTA adopted 10-99) - A straight truck designed or used to transport accountable product/motor fuel.

Tank Wagon (Canadian adopted 8-05, revised 1-11) – A straight truck designed or used to transport accountable product/motor fuel. (also known as bulk fuel trucks).

Temperature Corrected (Canadian adopted 8-05) – The volume of accountable product after adjustment from the volume measured at ambient temperature to the volume of the product at 15 degrees Celsius and a pressure of 101.356 kPa. (See also “Net Volume”)

Terminal (FTA adopted 9-93) - A reportable fuel storage and distribution facility that is supplied by pipeline or vessel, and from which reportable fuel may be removed at a rack. This also includes bulk plants that store reportable fuel for others.

Terminals: (Canadian adopted 8-05, revised 1-11)

- **Primary Distribution Terminal** – An accountable fuel storage and distribution facility that is normally supplied by pipeline but may be supplied by vessel or rail, and from which accountable fuel is removed in bulk quantities into pipelines for further distribution, the cargo tanks of transport trucks, marine vessels or rail cars. Such fuel is normally supplied to other primary distribution terminals, bulk plants, secondary distribution terminals, retail service stations, cardlocks, keylocks and bulk end users. (Note - Primary Distribution Terminals are the fuel tax collection point for those jurisdictions that collect tax based on the fuel lifted from the terminal.)
- **Secondary Distribution Terminals** – As above, only the fuel storage and distribution facility is normally supplied by rail or truck transport from fuel lifted from a Primary Distribution Terminal. (Note - Secondary distribution terminals are not terminals for purposes of collecting tax for jurisdictions who collect tax based on fuel lifted from primary distribution terminals. Such fuel is normally supplied to bulk plants, retail service stations, cardlocks, keylocks and bulk end users.)

Terminal Bulk Transfer (FTA adopted 10-99) - Any bulk transfer and in-tank transfers within a terminal.

Terminal Bulk Transfer (Canadian adopted 8-05) – Includes but is not limited to the following:

- a). A marine barge movement of accountable product from a refinery or terminal to a terminal.
- b). Pipeline movements of accountable product from a refinery or terminal to a terminal.
- c). Book transfers of accountable product within a terminal, between suppliers prior to completion of removal across a terminal rack.
- d). Two-party exchanges between two or more position holders.

Terminal Operator (FTA adopted 9-93) - Any person that owns, operates, or otherwise controls a terminal.

Terminal Operator (Canadian adopted 8-05) – Any person that owns, operates, or otherwise controls a terminal. (See also “Filer” or “Collector”)

Terminal Transfer System (FTA adopted 10-99) - The components of a bulk transfer system used in a terminal bulk transfer.

Transmix (FTA adopted 11-98) - The accountable product/motor fuel that results from the natural mixing of products at both the beginning and end of each batch of product shipped through a pipeline.

Transmix (Canadian adopted 8-05, revised 1-11) – The buffer or interface that results from the mixing of two different accountable products in a pipeline shipment, and includes a mixture of two different products within a refinery that results in an off-grade product mix. (See also —~~Slp~~” and —~~Interfæ~~” and —~~Wste~~”)

Transport Document (FTA adopted 9-10) – See Shipping or Transport Document.

Transport Truck (FTA adopted 10-99) - A tractor trailer combination designed or used to transport accountable product/motor fuel.

Transport Truck (Canadian adopted 8-05) – See —~~Tanker Truck~~”.

Two Party Exchange (FTA adopted 1-09) - A transaction in which petroleum product is transferred from one supplier to another supplier pursuant to an exchange agreement.

Ultimate Purchaser (FTA adopted 10-99) - Any person who consumes or uses accountable product/motor fuel.

Ultimate Vendor (FTA adopted 10-99) - Any person who sells accountable product/motor fuel to the ultimate purchaser.

Ultra Low Sulphur Diesel (Canadian adopted 8-05) – An accountable product that is commonly or commercially known as —~~iesel~~”, offered for sale or used as a fuel in compression emission engines containing no more than 15 PPM concentration of sulphur, after May 31, 2006. (See also —~~Diesel~~”)

Ultra Low Sulphur Gasoline (Canadian adopted 8-05) – Accountable products as defined by a jurisdiction that are commonly or commercially known or sold as —~~aseline~~”, and generally complying with CAN/CGSB-3.5 and having an annual average sulphur level of not greater than 30 PPM. (See also —~~Gasoline~~”)

Undyed Diesel Fuel (FTA adopted 11-98) - Any diesel fuel that has no detectable presence of dye.

Undyed Diesel Fuel (Canadian adopted 8-05) – Any diesel fuel that has no detectable presence of dye.

Unverifiable Gains/Losses (Canadian adopted 8-05) – An adjustment to inventory that cannot be verified as sold, lost, destroyed, stolen, contaminated, consumed or distributed. (See —~~Verifiable Losses~~”)

Vendor (Canadian adopted 8-05) – A person authorized or licensed to sell accountable product.

Verifiable Losses (Canadian adopted 8-05, revised 1-11) – Accountable fuel losses which can be verified and proven. Such losses generally include, spills in transit, loss due to fire or even third party theft. This does not include losses verifiable by calculation of book to actual. (See also —~~Accountable Losses~~”, —~~Shrinkage~~” and —~~Stock Adjustment~~”)

Vessel (Canadian adopted 8-05) – See — ~~Marine~~ Vessel”.

Volume (Canadian adopted 8-05, revised 1-11) – All volumes must be reported at either ambient temperature or corrected to 15 degrees C. Consistency is required and the volume for reporting and tax calculation purposes may be specified by each jurisdiction. (See also ~~“Gross Volume”~~ and ~~“Net Volume”~~)

Volume Adjustment (Canadian adopted 8-05) – An adjustment to inventory that can be measured in liters that will not be dispensed through normal dispensing and metering process and facilities.

Voyage Number (FTA adopted 9-10) – Is a manifest number or document number in the mariner time industry.

Waste (Canadian adopted 8-05) – A contaminated product which cannot be re-used, re-claimed, or re-processed, but must be disposed of as a waste or hazardous material, as distinct from ~~“slip”~~, ~~“transmix”~~ or ~~“interfac”~~.

Wholesale (FTA adopted 10-99) - Any person engaged in the business of selling accountable product/motor fuel for the purpose of resale.

Wholesaler (Canadian adopted 8-05) – Any person engaged in the business of selling accountable product for the purpose of resale.