

BOE Cigarette Tax FLT File Specifications

➤ *General*

This document provides the Board of Equalization (BOE) FLT File specifications to be used when Information Providers (BOE licensees and registrants) and Software Developers, collectively referred to as Electronic Participants, create transaction files for the Cigarette Tax Electronic Filing Program. Electronic Participants will follow the FLT "Flat" File Format, as defined in Version 1 Release 1 (BOE map). The BOE requires that all Information Providers' schedules provide the detailed information needed to track monthly cigarette transactions.

Both quantity and dollar amounts must be rounded to the nearest whole number. Do not use decimals.

The following sections provide the information Electronic Participants need to create cigarette transaction files. It will cover all the necessary specifications in detail for the creation of these files.

- **Cigarette FLT File Format Flow**

The Cigarette FLT File Format Flow section describes the record types contained within a file. Each record type is used for a specific purpose and, if a record type is required, it must be placed in the file in the order the record types are listed.

- **Cigarette FLT File Structure Overview**

The Cigarette FLT File Structure Overview section lists all of the fields in each record type without the formatting requirements for the fields. It also contains a description of the use of the record type as well as tips for completing record types. This section is useful for laying out the FLT file as it applies to individual reporting needs.

- **Attribute Conventions and Separator Requirements**

The Attribute Conventions and Separator Requirements section provides helpful information for understanding the formatting requirement descriptions for each field in a record type.

- **Cigarette FLT File Reporting Map**

The Cigarette FLT File Reporting Map section provides detailed information on the requirements for each record type. This information includes formatting requirements for each field.

➤ *Version of FLT File Guide*

The BOE's version control number for this publication is **1.1**. The version control number will change when the BOE publishes updates to the FLT File format. This number is used by the BOE to manage changes between versions in FLT files. Report the version control number in the File Type (FLT) Segment found in the FLT File format map.

➤ *Record Types*

"Record type" is the term used to describe a line in the FLT file. For Cigarette Tax eFiling, there are two record types, FLT and FS. The FLT record type is used to report the header information. The FS record type is used to report transaction detail. The record types are composed of fields containing the data needed to convey the required information. A complete FLT file will contain one FLT record type and the FS record type repeated as often as necessary to convey the information required for the tax form to be filed with the BOE in the proper format.

The FLT file format is designed to accommodate multiple tax forms. Therefore, fields are included in the record type's map that may not be applicable to every individual tax form. In these instances, no data is required to populate that field, but the empty field must be included in the file to maintain its integrity. A "Filler Tab" is used for this purpose.

➤ **Examples**

Examples of acceptable tax forms are provided on the Cigarette Tax Electronic Filing Program web page. Each example contains a paper tax form along with an Excel workbook used to create the transaction file, and a transaction file. The example set illustrates how the transactions from the paper schedules would be reported in the transaction file submitted with the tax form.

➤ **Cigarette FLT File Format Flow**

All tax forms follow the FLT File format flow. The number of records in the FS record type section will vary depending on the quantity of transactions to be reported. Refer to the overview and format of the tax form to be reported to determine specific reporting requirements.

Table 1 – FLT File Format Flow

Record Type	Description	Comments
FLT	Filing Format Identifier	Used for all tax forms
FS	Schedules	Used for all tax forms

➤ **Cigarette FLT File Structure Overview**

The Filing Format Identifier Record Type (FLT) is used for all tax forms. It lets the BOE know what type of file is being submitted. It also provides information about the account and period being reported.

Table 2 – Filing Format Identifier FLT File Structure Overview

Field No	Filing Format Identifier
01	Electronic Return Record Type (FLT)
02	Version
03	Test or "Actual" Production Filing Indicator
04	Account Number
05	Report Start Date
06	Report End Date

The Schedule Record Type (FS) is used for all tax forms. It is used to report individual transactions. Each transaction is a separate line and contains all 48 fields. The Schedule Record Type was developed to encompass all the transaction schedules used by the BOE; therefore, all fields do not apply to every schedule. If a field does not apply to the schedule used to report a transaction, no entry is required for that field, and a "Filler Tab" should be inserted in place of any data to maintain the integrity of the record type.

Table 3 – Schedule FLT File Structure Overview

Field No	Schedule
01	Record Type (FS)
02	Schedule Code
03	Universal Product Code (UPC)
04	Mode
05	Document Date
06	Document Number
07	Invoice Date
08	Invoice Number
09	Quantity

10	Unit of Measure (UOM)
11	Tax Value
12	Tax Paid (Y/N)
13	Destination Street
14	Destination City
15	Destination ZIP
16	Destination ZIP + 4
17	Destination ST
18	Destination Country
19	Origin Street
20	Origin City
21	Origin ZIP
22	Origin ZIP + 4
23	Origin ST
24	Origin Country
25	Seller Tax ID Type
26	Seller Tax ID
27	Buyer Tax ID Type
28	Buyer Tax ID
29	Carrier Tax ID Type
30	Carrier Tax ID
31	Consignor Tax ID Type
32	Consignor Tax ID
33	Vessel ID/Rail Car ID
34	Seller Internet Address
35	Seller Area Code
36	Seller Phone Number
37	Seller Extension
38	Future Use #1
39	Future Use #2
40	Future Use #3
41	Future Use #4
42	Future Use #5
43	Future Use #6
44	Seller's Name
45	Consignor's Name
46	Carrier's Name
47	Buyer's Name
48	Product Name

➤ Attribute Conventions and Separator Requirements

Table 4 – Flat File List of Attribute Conventions

Attribute	Definition
Data Element Type	<p>Nn – Numeric Numeric type data element is symbolized by the two-position representation (Nn). "N" indicates a numeric, and "n" indicates the decimal places to the right of a fixed, implied decimal point. N0 (N Zero) is a numeric with no decimal places.</p> <p>R – Decimal (Real) The decimal point is optional for integer values, but is required for fractional values. For negative values, the leading minus (-) sign is used. Absence of this sign indicates a positive value. The plus (+) sign should not be transmitted.</p> <p>ID – Identifier An identifier data element must always contain a value from a predefined list of values that is maintained by ASC X12 or by other bodies that are recognized by ASC X12 or as developed specifically for the FLT file format by the BOE.</p> <p>AN – String A string (alphanumeric) is a sequence of any characters from the basic or extended character sets. It must contain at least one non-space character. The significant characters must be left justified. Leading spaces, if any, are assumed to be significant. Trailing spaces should be suppressed.</p> <p>DT – Date Format for the date type is YYYYMMDD. YYYY is the four digits of the year (2013), MM is the numeric value of the month (01-12), and DD for the day (01-31).</p> <p>TM – Time Format for the time type is HHMMSS, expressed in 24-hour clock format. HH is the numeric value for hour (00-23), MM for minute (00-59), and SS for second (00-59).</p>
Requirement Designator	<p>Defines how the data element is used in a segment.</p> <p>M – Mandatory This element must appear in the segment.</p> <p>O – Optional The appearance of this data element is at the option of the sending party or is based on a mutual agreement of the interchange parties.</p> <p>X – Relational Relational conditions may exist between two or more data elements. If one is present the other(s) is (are) required. The relational condition is displayed under the Syntax Notes.</p> <p>S – Situational Situational conditions may exist with one or more data elements. The data element may be required to be populated only in certain situations. When a data element is not required to be populated, a "Filler Tab" must be entered in its place. The situational condition is displayed under the Syntax Notes.</p> <p>N – Not Required Not Required conditions may exist with one or more data elements. The data element may not be required to be populated for certain tax forms. When a data element is not required to be populated, a "Filler Tab" must be entered in its place. The Not Required condition is displayed under the Syntax Notes.</p>
Data Element Length	<p>x / x – Minimum and Maximum lengths The number of character positions assigned to a data element. Example: Data element length of 2/10. You must have at least 2 characters but no more than 10 characters for this element (minimum of 2/ maximum of 10).</p>

Table 5 – Flat File Separator Requirements

Type	ASCII Value	EBCDIC Value	Character	Character Name
Record Separator	1310	1321	<cr>	Carriage Return (Paragraph)
Element Separator	9	5	<tab>	Tab
Padding Character	32	64	<sp>	Space

➤ **Cigarette FLT File Reporting Format**

Key:

Notes

Syntax Notes

Note: important to read all notes
Translation Syntax Requirements – The BOE file validation will enforce these rules.

Table 6 – FLT File Schedule Record Type for Cigarette Manufacturers

Schedule Record Type (Required)						
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FLT01	M	Electronic Return Record Type	AN	3	3	"FLT" = Flat File Type
FLT02	M	Version	AN	3	7	"1.1" = BOE Version
FLT03	M	Test or "Actual" Production Filing Indicator	AN	1	1	"P" = Production Data, "T" = Test Data
FLT04	M	Account Number	AN	8	9	BOE Account Number
FLT05	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FLT06	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FLT<tab>1.1.BOE<tab>P<tab>090123456<tab>20120901<tab> 20120930<cr>						
SYNTAX NOTES:						
None						

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Table 7 – FLT File Schedule Record Type for Cigarette Manufacturers

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Schedule Code	AN	1	4	Identifies the schedule code for the item being reported
FS03	O	UPC	AN	3	13	Identifies the UPC for the item being reported. Also Stamp, Stamp Roll ID
FS04	S	Mode Code	AN	1	3	The transportation mode code
FS05	M	Document Date	DT	8	8	The date the transaction shipped (YYYYMMDD)
FS06	M	Document Number	AN	1	15	Document Number/BOL Number
FS07	N	Invoice Date	DT	8	8	Not required for this report. A "Filler Tab" is required.
FS08	N	Invoice Number	AN	1	15	Not required for this report. A "Filler Tab" is required.
FS09	M	Quantity	N	1	11	Quantity
FS10	M	UOM	AN	3	3	Unit of Measure
FS11	N	Tax Value	N	1	11	Tax Value/Wholesale Cost
FS12	S	Tax Paid (Y/N)	A	1	1	Tax Paid (Y/N)
FS13	S	Destination Street	AN	1	35	Street Address
FS14	S	Destination City	AN	1	30	City
FS15	S	Destination ZIP	AN	5	5	ZIP Code
FS16	S	Destination ZIP +4	AN	4	4	ZIP + 4 Code
FS17	S	Destination State	AN	2	2	ST/Province Code
FS18	S	Destination Country	AN	3	3	Country Code
FS19	N	Origin Street	AN	1	35	Not required for this report. A "Filler Tab" is required.
FS20	N	Origin City	AN	1	30	Not required for this report. A "Filler Tab" is required.
FS21	N	Origin ZIP	AN	5	5	Not required for this report. A "Filler Tab" is required.
FS22	N	Origin ZIP +4	AN	4	4	Not required for this report. A "Filler Tab" is required.
FS23	N	Origin State	AN	2	2	Not required for this report. A "Filler Tab" is required.
FS24	N	Origin Country	AN	3	3	Not required for this report. A "Filler Tab" is required.
FS25	N	Seller Tax ID Type	AN	2	2	Not required for this report. A "Filler Tab" is required.
FS26	N	Seller Tax ID	AN	8	9	Not required for this report. A "Filler Tab" is required.
FS27	S	Buyer Tax ID Type	AN	2	2	"24" = FEIN, "34" = SSN, "49" = BOE Account Number
FS28	S	Buyer Tax ID	AN	8	9	Buyer's FEIN or SSN or BOE Account Number
FS29	N	Carrier Tax ID Type	AN	2	2	Not required for this report. A "Filler Tab" is required.

Table 8 – FLT File Schedule Record Type for Cigarette Distributors

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Schedule Code	AN	1	4	Identifies the schedule code for the item being reported
FS03	O	UPC	AN	3	12	Identifies the UPC for the item being reported. Also Stamp, Stamp Roll ID
FS04	S	Mode Code	AN	1	3	The transportation mode code
FS05	M	Document Date	DT	8	8	The date the transaction shipped (YYYYMMDD)
FS06	M	Document Number	AN	1	15	Document Number/BOL Number
FS07	N	Invoice Date	DT	8	8	Not required for this report. A "Filler Tab" is required.
FS08	N	Invoice Number	AN	1	15	Not required for this report. A "Filler Tab" is required.
FS09	M	Quantity	N	1	11	Quantity
FS10	M	UOM	AN	3	3	Unit of Measure
FS11	N	Tax Value	N	1	11	Not required for this report. A "Filler Tab" is required.
FS12	S	Tax Paid (Y/N)	A	1	1	Tax Paid (Y/N)
FS13	S	Destination Street	AN	1	35	Street Address
FS14	S	Destination City	AN	1	30	City
FS15	S	Destination ZIP	AN	5	5	ZIP Code
FS16	S	Destination ZIP +4	AN	4	4	ZIP + 4 Code
FS17	S	Destination State	AN	2	2	ST/Province Code
FS18	S	Destination Country	AN	3	3	Country Code
FS19	S	Origin Street	AN	1	35	Street Address
FS20	S	Origin City	AN	1	30	City
FS21	S	Origin ZIP	AN	5	5	ZIP Code
FS22	S	Origin ZIP +4	AN	4	4	ZIP + 4 Code
FS23	S	Origin State	AN	2	2	ST/Province Code
FS24	S	Origin Country	AN	3	3	Country Code
FS25	S	Seller Tax ID Type	AN	2	2	"24" = FEIN, "34" = SSN, "49" = BOE Account Number
FS26	S	Seller Tax ID	AN	8	9	Seller's FEIN or SSN or BOE Account Number
FS27	S	Buyer Tax ID Type	AN	2	2	"24" = FEIN, "34" = SSN, "49" = BOE Account Number
FS28	S	Buyer Tax ID	AN	8	9	Buyer's FEIN or SSN or BOE Account Number
FS29	N	Carrier Tax ID Type	AN	2	2	Not required for this report. A "Filler Tab" is required.
FS30	N	Carrier Tax ID	AN	8	9	Not required for this report. A "Filler Tab" is required.

