



Mass.gov

Commonwealth of Massachusetts

Department of Revenue

Vendors Annual Report

Small Business Energy

Electronic Filing Specifications



Vendor Annual Report

Vendors are required to provide DOR with an annual report of exempt sales to small businesses that qualify. The due date for the filing of an annual report is February 28 for the previous calendar year. The annual report must contain the following information for each customer with an exemption: name, service location, utility account number, federal identification number, small business energy (SBE) certificate number, SBE effective and expiration dates, total amount of exempted purchases and total sales tax credited.

Filing Options

There are two possible options for submitting the Vendors Annual Report. Vendors can submit the report by uploading directly to Massachusetts Department of Revenue using the online web application MassTaxConnect with a valid login. Vendors can also choose to submit the report using the Department's Bulk File Portal (BFP). Both options are secure and encrypted. BFP has no file size limitations and recommended for vendors who submit larger file size.

Reference

- **830 CMR 64H.6.11: Qualifying Small Business Energy Exemption**
<https://www.mass.gov/regulations/830-CMR-64h611-qualifying-small-business-energy-exemption>
- **Bulk File Portal User Guide Changes for September 2019**
<https://www.mass.gov/info-details/dor-bulk-file-instructions-for-businesses>
- **MassTaxConnect**
[https://mtc.dor.state.ma.us/mtc/ /](https://mtc.dor.state.ma.us/mtc/)



File Type

This ASCII formatted text file will consist of two types of records, a single header record and at least one detail record. All records are 756 characters in length. Data must be entered into each field at the exact position described in these instructions. A carriage return and line feed must appear immediately after the last character of each record. Do not place more than one carriage return and line feed combination following a record. Do not use any other type of delimiters between fields within a record, such as commas, quotations, etc. While there is no defined rule for file naming convention, a file extension of “.txt” is required

Record Descriptions

The purpose of this publication is to provide instructions and record descriptions for the Vendors Annual Report, Small Business Energy. The file will consist of two record types, “H” & “D”. The header or “H” record is unique to the submitter and has attributes relating to the submitter information. There is one H record per single file. The detail or “D” record is customer detail specific. There can be multiple D records reported with one singular “H” record.

Header Record			
Location	Field Name	Characters	Description / Format
1	Record Identifier	1	Enter “H” constant record identifier
2-256	Submitter Name	255	Enter the submitter name
257-270	File Created Date	14	“YYYYMMDDHHMMSS”
271-279	Submitter ID	9	Enter submitter FEIN number
280-745	Filler	466	Filler “fill with zeros”
746-756	Record Count	11	Left padded with zeros



Detail Record

Location	Field Name	Characters	Description / Format
1	Record Identifier	1	Enter "D" constant record identifier
2-256	Customer/Business Name	255	Enter Name Right padded with spaces
257-511	Customer Service Location	255	Enter address Right padded with spaces
512-611	Customer City	100	Enter city Right padded with spaces
612-641	Customer Zip	30	Enter zip code-Nine digit zip Right padded with spaces no format
642-691	Customer Utility Account Number	50	Right padded with spaces
692-700	Customer FEIN	9	Enter Federal Employer Identification Number
701-712	SBE Certificate Number	12	Example "EE1234567890"
713-720	SBE Certificate Effective Date	8	Format "YYYYMMDD"
721-728	SBE Certificate Expiration Date	8	Format "YYYYMMDD"
729-742	Total Dollar Amount of Exempted Purchases	14	Left padded with zeros, last two digits are implied decimals
743-756	Total Sales Tax Credited to Customer	14	Left padded with zeros, last two digits are implied decimals



Appendix - Error Code and Description

Easy Reference Error Table

- File Level
- Header Level
- Detail level

Error Code	Error Message
MASBE-X000	Invalid record indicator (Position 1). Valid indicators are H and D. This record must be corrected before it can be further validated.
MASBE-X005	The 1st record must be Vendor H Record. This record must be corrected before the entire file can be further validated.
MASBE-X010	All records must be 756 in length. This record must be corrected before it can be further validated.
MASBE-H007	No Prior record should come before an H RecordType. This record must be corrected before the entire file can be further validated.
MASBE-H015	Tab characters are not allowed. This record must be corrected before it can be further validated.
MASBE-H020	Vendor H record must be the first record of the file.
MASBE-H025	Remitter Name (Positions 2-256) cannot be blank.
MASBE-H031	fstrRemitterID (Positions 271-279) must be numeric and have 9 digits.
MASBE-H040	Record Count (Positions 746-756) is not a valid number.
MASBE-D030	Created Date (Positions 257-270) must be numeric and have 14 digits (YYYYMMDDHHMMSS).
MASBE-D050	All Customer D records must be 756 in length. This record must be corrected before it can be further validated.
MASBE-D060	Detail D record must follow either a H record, or another D record.
MASBE-D070	Customer/Business Name (Positions 2-256) cannot be blank.
MASBE-D080	Customer Service Location: Street Number and Name (Positions 257-511) cannot be blank.
MASBE-D090	Customer Service Location: City (Positions 512-611) cannot be blank.
MASBE-D100	Customer Service Location: Zip Code (Positions 612-641) cannot be blank.
MASBE-D110	Customer Utility Account Number (Positions 642-691) cannot be blank.
MASBE-D120	Customer Federal Identification Number (Positions 692-700) is not a valid Tax Id.
MASBE-D130	Customer Form SBE Certificate Number (Position 701-702) must be EE.
MASBE-D140	Customer Form SBE Certificate Number (Position 703-712) must be numeric.
MASBE-D150	Effective Date in Customer D (Positions 713-720) cannot be blank.
MASBE-D160	Expiration Date in Customer D (Positions 713-720) cannot be blank.
MASBE-D170	Total Dollar Amount of Exempted Purchases(Positions 729-742) is not a valid number (DDDDDDDDDDDDDD).
MASBE-D180	Total Sales Tax Credited to Customer (Positions 743-756) is not a valid number (DDDDDDDDDDDDDD).

