ExSTARS Questions and Answers

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General Questions

<u>Question</u>: Where can I find the latest information on *ExSTARS*?

> *<u>Answer</u>: Information on ExSTARS is available on the IRS website at http://www.irs.gov/excise*

<u>Question</u>: Is it true there is an automatic six month extension for filing with *ExSTARS*?

> *<u>Answer</u>: ExSTARS returns for April 2001 transactions through October 2001 will not have to be filed until November 30, 2001. The first six months of ExSTARS filing will not be penalized if they are received by November 30, 2001. It is not necessary to file a request for extension. For periods after October 2001, returns are due the last day of the month following the month in which the transactions occur. Thus, for example, ExSTARS returns for November 2001 must be filed by December 31, 2001. We urge filers to begin testing with ExSTARS as soon as possible so they can meet that deadline and avoid penalties. As soon as a company has successfully tested its filing with ExSTARS it should begin filing on a regular basis.*

<u>Question</u>: If I start out by filing paper, and later on decide to switch to EDI, will I be required to go back to the beginning and refile by EDI ?

> *Answer: No, you can start filing EDI at any time after you successfully test with ExSTARS and you do not have to refile the periods filed on paper.*

Who must file Carrier reports (Form720-CS)?

<u>Question</u>: What types of carriers are required to report to *ExSTARS*?

> *Answer: Pipeline, ship and barge carriers are required to file with the IRS. Truck and rail carriers are not required to report.*

<u>Question</u>: A barge delivers taxable fuel product (undyed diesel or kerosene) to an approved terminal that does not have a TCN. Should that delivery be reported to *ExSTARS*?

> *Answer Yes. The carrier is encouraged to notify the IRS if they find an approved terminal that does not yet have a TCN.*

<u>Question</u>: My vessel is designed as ocean going, and it has over a 12 foot draft. My understanding is that this is not required to be registered as a carrier. Am I required to report transactions at approved terminals to *ExSTARS*?

> *Answer: You would still be required to report to ExSTARS if you deliver any liquid product to an approved terminal that has a TCN. The 12 foot draft criteria only applies to the carrier registration requirements. A vessel might not be required to be registered, but might still be required to report to ExSTARS.*

Who must file terminal reports (Form 720-TO)?

<u>Question</u>: I have heard that any "approved terminal" must file with ExSTARS. Could you explain what an "approved terminal" is?

> *Answer: An approved terminal is a taxable fuel storage and distribution facility that is supplied by pipeline or vessel and from which taxable fuel may be removed at a rack and is operated by a taxable fuel registrant. Taxable fuels are gasoline, diesel fuel and kerosene, including dyed diesel fuel, dyed kerosene and gasoline blendstocks specifically listed in regulations section [IRC] 48.4081-1 – "Taxable fuel; definitions". A rack means a mechanism capable of delivering taxable fuel into a means of transport other than a pipeline or vessel..*

Question: If I operate an "approved terminal" that has not yet been given a TCN by the IRS, am I required to report to ExSTARS?

Answer: Yes, all approved terminals are required to report to ExSTARS regardless of whether or not a TCN has been assigned.

Question: If an oil company leases space in a terminal, whose TCN is the disbursement reported under?
Answer: Each facility only has one TCN, and the terminal operator is required to report all disbursements including those made from leased tanks.

Question: If you are not the owner of the approved terminal – just the manager/operator – are you required to report ?

Answer: Yes, the terminal operator is required to report to ExSTARS regardless of whether they own the facility.

Question: Are approved terminals where only aviation-grade kerosene is stored required to report to *ExSTARS?*

Answer: Yes, any approved terminal even where only aviation-grade kerosene is stored, are required to file monthly reports to ExSTARS.

Question: Does a propane terminal have to report to *ExSTARS*?

Answer: No, if the terminal is not an approved terminal, it is not required to report to ExSTARS. If the facility is an approved terminal, all products must be reported. The product code for propane is product code 054.

Question: Are ethanol terminals subject to reporting under *ExSTARS*?

Answer: No, if the terminal is not an approved terminal, it is not required to report to ExSTARS. If the facility is an approved terminal, all products must be reported. The product code for ethanol is product code 241.

Question: A chemical terminal has a TCN that it obtained "just in case", but it does not currently store any taxable fuels. Does it have to report to *ExSTARS*?

Answer: Yes, The terminal operator must be a taxable fuel registrant and eligible to operate an approved terminal..

Question: A chemical terminal that is operated by a taxable fuel registrant does NOT have a TCN, but it does store a few gasoline blendstocks and other taxable fuels. Is it required to report to *ExSTARS* when it does not have a TCN?

Answer: Yes. Approved terminals are required to report to ExSTARS.

Question: When there is a separate rack at a terminal with dedicated storage for non-taxable fuels, such as liquid propane, located on the same property as an approved terminal with taxable fuels, is the liquid propane still required to be reported?

Answer: Separate storage and racks at a terminal facility are not relevant. All liquids from an approved terminal are to be reported.

Question: My approved terminal has three different computer systems hooked up to the rack, depending on who the position holder is. We operate the terminal facility, but each position holder handles his own disbursements. Who is required to report all this to ExSTARS?

Answer: The terminal operator is required to file form 720-TO reporting all transactions at the facility.

Refineries

Question: Company A**,** a taxable fuel registrant, has a truck rack located at its refinery. The facility has a TCN. There is no storage tank dedicated to the truck rack. Some of the product goes directly from refinery cool-down storage to the rack. Some of the product goes from the cool-down storage out a pipeline to other terminals. If Company A delivers 10 truck deliveries of gasoline over its rack during the month, what information must be reported to *ExSTARS.*

> *Answer: If there is storage that is dedicated to the terminal rack at the refinery/terminal facility, the terminal operator must report the receipts, inventories and disbursements with respect to those products in the dedicated storage tanks. In this case, there is no separate storage tank dedicated to the terminal rack, so Company A must file both a terminal operator report and a carrier report as follows:*
>
> **Terminal Operator Report**
> *Terminal operator summary-report zero ending inventory with the other information reported normally.*
> *Terminal receipts schedule- since there is no dedicated terminal storage, the terminal has zero inventory at all times. Each delivery out of the terminal is immediately preceded by a receipt into the terminal, and may be reported in detail.*
>
> *Since Company A operates the entire facility, it should report its own name control and FEIN as the carrier and use mode PL for pipeline. The document dates, numbers and net gallons should be identical to those shown on the terminal disbursement schedule.*
>
> **Carrier Report**
> *Carrier summary-The total net gallons carried to the terminal is reported. This must equal the total of the truck deliveries made during the month.*
> *Carrier deliveries schedule-In order to match to the terminal operator's receipts schedule, each movement of product from the cool-down storage to the rack is treated as a delivery by a pipeline carrier to a terminal and is reported in detail.*
>
> *Since Company A is moving the product from its own refinery to its own terminal, it would report its name control and FEIN as consignor. The mode is by pipeline (PL) and the document numbers, dates, and net gallons reported are identical to those shown on its terminal operator schedule of deliveries from the bills of lading.*

Question: Does slurry product (or other products) going directly out of a refinery have to be reported?
> *Answer: No, nothing is reported directly out of a refinery. If there is an approved terminal at the refinery, then all liquid product would be reported that is disbursed through the terminal rack.*

Pipeline systems

Question: We operate an interstate pipeline system. Our billing system that tracks terminal receipts, reports book rather than physical transactions. That is, transfers occur on paper between terminals that might not have actually physically taken place. There can be material differences in what appears on the books and what is actually physically at the terminal although it balances out system-wide. Should we use these book entries to report terminal receipts and inventory to *ExSTARS*?
> *Answer: No, the ExSTARS system is predicated upon the total accountability of all liquid products at any approved terminal. The IRS requires that you report actual terminal receipts, disbursements, and physical inventory balances at each terminal location with respect to all liquid products.*

Question: Our pipeline company operates break out tanks with no racks connected to these storage tanks and has a small pipeline that feeds a nearby approved terminal that we operate. Are the inventories in these break out tanks required to be reported in *ExSTARS* ?
> *Answer: If the break out tanks and the approved terminal are separate facilities, the receipts, inventories and disbursements of the breakout tanks are not required to be reported. They are exclusively in the bulk distribution system.*

Bulk vs. non-bulk

Question: Do carriers have to report all petroleum shipments to IRS?
> *Answer: No, only bulk petroleum shipments that are delivered directly into or received directly from an approved terminal on the TCN list.*

Question: Do approved terminals have to report all petroleum receipts and disbursements to the IRS?
> *Answer: Yes, each terminal receipt and disbursement must be reported to the IRS.*

Question: Company A sells loads of denatured alcohol to other oil companies and delivers the product to approved terminals by truck. Does the IRS want Company A to report these loads on a carrier report as deliveries to a terminal?
> *Answer: No, truck transactions are not required to be reported on the carrier report.*

Summary reporting

Question: I have heard that certain products may be reported in summary by the terminal operator instead of detailing each shipment out of the terminal. Is that true?
> *Answer: There are special instructions for reporting products which are not assigned specific product codes. Blending components which are not individually listed with a specific product code are reported as product code 122. Other undefined liquid products are reported as product code 092. Bulk or non-bulk disbursements of these products from an approved terminal may be reported in summary instead of detail. Bulk receipts of these products into the terminal must be reported in detail. See page 3 of the instructions to the Forms 720-TO and 720-CS, "Optional Summary Reporting Instructions for Product Codes 092 and 122".*

Question: Can we report receipts and disbursements of other products in summary if they are in the same product code, same position holder, same carrier, same transportation mode and same destination state?
> *Answer: No, only product codes 092 and 122 may be reported in summary.*

Questions about specific items on the forms

Inventory

Question: How do I file the beginning inventory of my first return if I am filing by paper?
> *Answer: If the filer chooses to send in paper for the first reporting period, the paper form 720-TO includes both beginning and ending inventory.*

Question: How do you define the storage tank capacity at a terminal? Is it the total physical tank size, or is it the operating capacity?
> *Answer: ExSTARS is using the operating capacity and the total physical tank size to compare against reported inventories. Fuel Compliance Officers will be requesting both the operating capacity and the physical tank size.*

Product code

Question: There is a product code 090, "Additive – Miscellaneous". What is that used for?

Answer: That product code is for either gasoline or diesel additives(other than blending components), such as the proprietary chemicals for branded gasoline. It should not be used for general additives such as red dye added to diesel.

Question: What product code do I use to report red dye that I use in blending dyed diesel? I did not find it on the list of product codes.

Answer: Any liquid product that is not specifically listed with a product code should either be reported as product code 122 (Blending components, other) or as product code 092 (Undefined (other) product). Red dye would be considered a blending component and should be reported as product code 122.

Question: Product code 054 is for propane. Does that mean that gaseous propane must be reported?

Answer: No, only liquid propane is reportable, when received or stored at an approved terminal.

Question: Is a terminal operator required to separately account for and report liquids recovered from their vapor recovery units?

Answer: No. Liquids recovered from vapors and returned to product storage tanks are not required to be reported. They will fall into the calculation of the gain or loss of the product grouping where returned.

Question: Am I really going to have to report asphalt and water?

Answer: Any liquid product that is not specifically listed with a product code and is not used as a blending component should be reported as product code 092 if it is stored in an approved terminal and may be summarized as noted below. Liquefied asphalt or water stored in an approved terminal must be reported.

Question: If an approved terminal received all its gasoline by truck or rail already taxed, and received only its diesel fuel by pipeline, would it still be required to report the gasoline to *ExSTARS*?

Answer: Yes, all liquid products received or disbursed from an approved terminal must be reported.

Mode code

Question: Are containers that are designed for petroleum products to be loaded on flatbed trailers and railcars considered to be trucks (mode J)?

Answer: If the containers are loaded on a flatbed truck, use mode J. If the containers are loaded on a railcar, use mode R.

Document dates

Question: A pipeline tender could take more than 48 hours. We therefore "cut" it on our books into separate transactions to coincide with when we take inventory each day. These transactions would balance in total with the volume reported by the pipeline carrier, but the carrier will report it all in one month or another, whereas we may break part of it up into one month and part in another. Does *ExSTARS* agree with the terminal operator "cutting" the shipment at month end?

Answer: As long as the terminal operator maintains a consistent cut off reporting policy, ExSTARS will not generate an exception. The system will match over a period of time to reconcile these timing differences.

Question: All our terminals and refineries have ALWAYS taken the inventory at 7 AM. I know a lot of other companies also do not take inventory at midnight. Does *ExSTARS* have any problem with this?
> *Answer: As long as the terminal maintains a consistent time in taking inventories, a non-midnight timing is acceptable.*

Question: When a bulk delivery is made into a terminal facility there is an "open date" and a "close date" associated with the delivery. Which date should be reported to *ExSTARS*. It could be different if the delivery begins before midnight and then is completed after midnight.
> *Answer: For bulk deliveries into a terminal the "close date" should be used as the basis for reporting to ExSTARS*

Document numbers

Question: When a pipeline or barge delivery carries over two days, the carrier makes two tickets but the terminal only makes one ticket. Which document number should be reported to *ExSTARS*?
> *Answer: The ticket number issued by the carrier should be used on the terminal operator report to report the receipt.*

Position holder

Question: How do I report to *ExSTARS* when products within the terminal are transferred between position holders?
> *Answer: There is no reporting of inventories or transfers by position holders within the terminal.*

Question: When is the FEIN required to be reported for the Position Holder, Consignor, or Carrier?
> *Answer: Terminal operators must report the carrier FEIN for each terminal receipt and disbursement and position holder FEIN on each disbursement. The terminal operator is permitted to substitute the 637 registration number for the position holder FEIN on disbursements. The carrier is required to report only the consignor FEIN.*

Question: Where do I find the 637 registration number of the position holder to report on my terminal disbursements?
> *Answer: Reporting the 637 registration numbers in ExSTARS is optional. You may report either the 637 numbers or the FEIN of the position holders.*
>
> *If you choose to report the 637 registration number instead of the FEIN, you should have obtained the 637 registration number from the position holder when you exchanged notification certificates with those position holders who have positions of taxable fuel within your approved terminal.(Reg 48.4081-3(e)(2))*

Question: In cases where the bill of lading from a terminal shows someone other than the position holder as the consignor of the fuel, such as in "product authorization accounts", who should the terminal report as the position holder to *ExSTARS*.
> *Answer: The terminal should report the actual position holder as defined by the IRS, regardless of which company is shown on the bill of lading as the consignor.*

Carrier

Question: How do I report connecting carriers when there are transfers from one pipeline to another pipeline?

Answer: Transfers between pipelines are not reported. A carrier report is required only when product is either delivered to or received from an approved terminal on the list of Terminal Control Numbers.

Question: What if I do not have the carrier FEIN?

Answer: If the carrier FEIN is unknown, use nine nines (999999999) until the FEIN is obtained.. To obtain an FEIN from a carrier, use form W-9, Request for Taxpayer Identification Number.

Question: What do I report if a foreign flagged vessel does not have an FEIN?

Answer: If the carrier is a foreign flagged vessel and does not have an FEIN, use nine eights (888888888). Use form W-8 to request an FEIN from a foreign carrier.

Question: The delivery is by rail and the rail cars are leased. Who do I show as the carrier?

Answer: The carrier is the company that was hired by the owner of the product to transport it.

Terminal TCN

Question: I operate a barge company that delivers to terminals. How will I know when a terminal changes ownership to file the correct the Terminal Control Number (TCN)?

Answer: Terminal Control Numbers do not change when there is a change of ownership. They remain the same for a specific location.

Question: Does the Terminal Control Number (TCN) change with ownership?

Answer: No. The Terminal Control Numbers do not change when there is a change of ownership. They remain the same for a specific location.

Question: How often is the list of Terminal Control Numbers (TCNs) updated?

Answer: The hard copy list is in the Federal Register and is updated periodically. A searchable website listings of TCN's are updated monthly. The TCN information can be found at http://www.irs.gov/excise.

Name Control

Question: Do information providers have to provide the IRS a file with name controls in advance of filing the return?

Answer: No. See Appendix H.

Destination State

Question: In your examples, sometimes the destination state is reported instead of the IRS TCN. However, if the IRS TCN is known should we report the IRS TCN instead of the destination state?

Answer: No. The Terminal Operator must report destination state for non-bulk disbursements only. The Carriers must report IRS TCN's for deliveries into or receipts from IRS registered terminals. Carriers are not required to report destination state.

Question: Which state do I report as the destination state when the terminal is located in a state where the state tax is imposed on first receipt.

Answer: You report as destination state in ExSTARS the state, territory, or foreign country given by the carrier to the terminal operator to which the carrier is directed to deliver a reportable product into a storage facility, a receptacle, a container or a type of transportation equipment for the purpose of resale or use in such state.

Question: Dyed diesel fuel is delivered at our terminal directly to vessels for their propulsion. How do I report this disbursement on my 720-TO? What destination state do I show when the sale is to a foreign vessel?

> *Answer: Each transaction should be reported as a non-bulk disbursement giving the position holder, document number, document date, etc. The mode code in this case would be "RT" which is used for deliveries to direct consumption. The state in which the terminal is located should be listed as the destination state since the product is delivered directly at the terminal for consumption in that state.*

Net or gross gallons

Question: How do you account for the differences in temperature between the bulk carrier and the terminal?

> Answer*: There should not be a temperature variance because terminal receipts and bulk removals are to be reported in net gallons, adjusted to 60 degrees Fahrenheit.*

Technical Questions

Letter of Application

Question: When completing the Letter of Application, do we the submitter come up with the 10-digit security code or does the IRS assign us a security code?

> *Answer: The company must submit a 10-digit Security Code and the IRS will respond with another 10-digit Authorization Code that must both be included in each month's transmission. These codes act as the digital signature for each filing.*

Question: I have submitted my LOA and did not sign the consent form. Can I change this without having to resubmit the entire LOA?

> *Answer: Yes, you may contact the Cincinnati Service Center ExSTARS Help Desk, at 859-669-5352.*

Question: I submitted my LOA two months ago and still have not heard anything. How long does it take to process?

> *Answer: The IRS objective is to process LOA's within 15 days. You should contact the Cincinnati Service Center ExSTARS Help Desk, at 859-669-5352.*

Question: If there are several affiliated companies all filing from the same place with the same owners, do we need to file separate Letters of Application (LOA) for each company?

> *Answer: Yes, each legal entity must have a separate LOA and a separate electronic signature. One of them might also apply as a "Third Party Provider" for the others, so that all the acknowledgements can be received in a single log-on.*

Logging on to ExSTARS

Question: I am having trouble getting my internet browser to log on to ExSTARS at the IRS website. I have the right version listed in the documentation.

> *Answer: ExSTARS requires 128 bit encryption. Your version of the internet browser might require an upgrade if it did not include 128 bit encryption. Check with your browser manufacturer or information systems division for upgrade information.*

Question: I am responsible for several separate legal entities that must file with ExSTARS. Can I log on just once for one company, and transmit files for the others ?

Answer: Yes, this is known as "stacking" files, and there is no limitation for this. However, unless you are registered with ExSTARS as a "third party provider", you will not be able to download acknowledgements from the other companies without logging on separately with their username and password.

Testing for production

Question: What do we have to do to test our file with *ExSTARS*?

Answer: There is a process for testing that is detailed in the ExSTARS Test Packet Instructions which will be sent to you after you complete your Letter of Application (Appendix G, Publication 3536). There is a four step testing process to assist you in perfecting your data transmission.

Question: Why to I need to send a fax to start the testing process?

Answer: The FAX is required to identify the individuals in your company who will be directly involved in the testing process and to transmit "check" information about the initial file that is being sent. This is explained in detail in the Test Packet Instructions.

Question: Will the IRS continue to assist information filers in perfecting their transmissions after the initial six months period of implementation?

Answer: Yes

Question: How long does EDI testing for production usually take?

Answer: The total length of time for the test period depends on how many corrections are needed and how quickly the company can make the corrections. The IRS objective is to respond to each submitted or corrected test file within 5 business days.

Question: What can we expect the response time to be for acknowledgments to our files when we go to production?

Answer: The IRS goal is 48 hours for a 997 acknowledgement and 5 days for a 151 response file.

Vendors – software and third party transmitters

Question: How can we find a list of qualified software vendors or third party transmitters?

Answer: Software vendors and third party transmitters will be listed on the IRS website at http://www.irs.gov/excise after they have successfully tested with ExSTARS.

Question: I don't understand who you mean by the "Third Party Transmitter". Is that my company or is it the Value Added Network that we use?

Answer: The Third Party Transmitter is a company which sends another company's files to the ExSTARS server. The third party transmitters must have tested successfully with ExSTARS before being authorized to submit files to ExSTARS. The application is a web browser creating a secure SSL tunnel from your company to the IRS, therefore you may not need a Value Added Network (VAN) to accomplish filing.

EDI mapping requirements

Question: How do I file the beginning inventory of my first return if I am filing by EDI?

Answer: The EDI map does not include a field for beginning inventory. The system looks for the prior ending inventory to be carried over to the next months beginning inventory. You may file either

a paper return reporting the ending inventory of the prior month, or file a prior month EDI file giving only the ending inventories.

Question: How do I determine the segment count in the Segment Trailer (SE) segment EDI Guide?

> *Answer: Counting each segment in the file between and including the ST and SE segments (see Table 8 through Table 12 of the Publication 3536 - Motor Fuel Excise Tax EDI Guide) determines the segment count that is entered into the SE01 element.*

Question: In the BTI segment (Table 8 section), elements BTI13 and BTI14 identify the complete file as an original or amended report. The BTI13 is for an original file and BTI14 is for amendments to the original file. My question is this, if I use BTI13, must I leave the BTI14 field completely out of the segment, or can the BTI14 placeholder (i.e. ~) be used?

> *Answer: The answer is YES, you can allow for both elements to be represented in the file by using the element separator (~). See the example of BTI segment below.*
> *Example using BTI13 with placeholder for BTI14:*
> *BTI~T6~050~47~RENGEXCISETECHN~19981231~ABCT~24~757654321~48~59-94-8888S~~~00~*
> *Example using BTI14:*
> *BTI~T6~050~47~RENGEXCISETECHN~19981231~ABCT~24~757654321~48~59-94-8888S~~~~6S*

Question: Can you explain the filing status more clearly? Do we file either BTI13 or BTI14? When do you file BTI13 00 Original, 15 Resubmit, 05 Replace and BTI14 CO Correct, 6S Supplement, 6R Resubmit? The only status we really understand is BTI13 00 Original.

> *Answer: BTI13 is for the original filing/ submission (00) or Resubmission (05 - 1st attempt/ 15 - subsequent attempt) of the entire file either as the original filing, if IRS did not successfully receive a readable file.*
> *BTI15 is used after the original submission (CO) or Resubmission (6S - 1st attempt/ 6R - subsequent attempt) is received to amend/ correct data that was included in the original filing/ submission. See Pg D-6 of Publication 3536.*

Question: Where can I find information about the file format for the error messages in Transaction Set 151?

> *Answer: The map for the 151 format and the information on 151 edit codes is included in the IRS Publication 3536 – Section XIII, 151 Electronic Filing of Tax Return Data Acknowledgement, which may be obtained on the web at http://www.irs.gov/excise.*

Question: My tax department notified me that the file transmitted had a problem. What do I do?

> *Answer: Depending on the problem, the BTI13 element can be one of three values listed below:*
> *The first value is 00 (zero zero) for Original. Use Original when you are first attempting to transmit your report to the IRS.*
> *The second value is 05 (zero five) for Replace. Use Replace when you want the IRS to get rid of your first transmitted report because it had corrupted or bad data and you choose to replace the original file.*
> *The third value is 15 for Resubmission. Use Resubmission when the IRS did not receive your first attempt to file your report. See Section XI – Taxable Fuel EDI Mapping, Table 6, Beginning of TS-813 Description for IRS Excise.*

Question: My tax department notified me to file an amended report. What do I do?

> *Answer: Depending on the problem, the BTI14 element can be one of three values listed below:*
> *The first value is 6S for Supplemental. Use Supplemental when transmitting new or additional data not included in original or amended report.*
> *The second value is 6R for Resubmission. Use Resubmission when first attempt to transmit an amended report was not received by the IRS.*

The third value is CO (C letter O) for Corrected. Use Corrected when adjusting or correcting original or amended report. See Section XI – Taxable Fuel EDI Mapping, Table 6, Beginning of TS-813 Description for IRS Excise.

Question: In the map section of the EDI Guide, the Terminal Operator (TOR) Detail Section, do I repeat the TFS segment through the DTM segment when I report the ending inventory for each product code?

Answer: No. The TFS through DTM segment (TFS loop) is used to identify the terminal for which the ending inventory is being reported. This segment group occurs only once in the EDI file per terminal reported. The FGS and TIA segments (FGS loop) are repeated for each product code being reported for the terminal. When the information provider has additional terminals to report, the TFS loop occurs again followed by the FGS loop for each product. See Section XI – Taxable Fuel EDI Mapping, Table 9, Beginning of Schedule Detail for TS-813.

Question: Do I repeat the TFS segment through the destination N1 segment when I report each Bill Of Lading (BOL)?

Answer: No. The TFS through the Destination N1 segment (TFS loop) is used to sort BOLs into groups by schedule, products, etc. Once grouped, the BOL information is then reported in the FGS through TIA segments (FGS loop). The FGS loop is repeated for each BOL that belongs to the TFS group being reported. When all of the BOLs have been reported for this group, the TFS loop is then repeated if additional groups of BOLs that remain to be reported. See Section XI – Taxable Fuel EDI Mapping, Table 11,Functional Group Trailer Description for IRS Excise.

Question: What is the version of map segment used for and why is it required? Does it have something to do with ANSI?

Answer: The version of the map segment is required because it identifies the data format used by the sender. It has nothing to do with the ANSI version of the 813-transaction set. When developing an EDI Guide, changes occur which makes it necessary to publish new versions. Each publication has a new version number assigned. The most current version of the Publication 3536 - Motor Fuel Excise Tax EDI Guide issued by the IRS is version (2-2001). The code 5067 for version 0941 entered into TIA01 element, qualifies the value in TIA03 as to which publication the sender used to create the file – ie: "TIA~5067~~0941\".

Question: Can I report the data for more than one terminal in one 813 file?

Answer: The EDI map has been set up to handle all your terminals in one 813 file. This is accomplished by repeating the TFS loop for the Terminal Operator (TOR) report (Table 9 in the Publication 3536 - Motor Fuel Excise Tax EDI Guide). This loop handles the ending inventory for each terminal. The IRS TCN is entered into TFS06 and the ending inventory is entered by product for each location. When you are finished with the first terminals inventory information you repeat the TFS loop and enter the next IRS TCN. After all terminal inventory has been reported, the shipment information is then entered into TFS loop for Schedules. See Section XI – Taxable Fuel EDI Mapping, Table 11,Functional Group Trailer Description for IRS Excise.

Question: I would like some clarification on the states that are to be reported in the Relationship to Information REF segment?

Answer: The relationship to the transaction REF segments are designed to inform the IRS to which Taxing Authorities the information within the TFS loop belongs. This segment is used in Section XI – Taxable Fuel EDI Mapping, Table 9, Table 10 and Table 11 in the Publication 3536 - Motor Fuel Excise Tax EDI Guide.

Example 1. The REF segment would read as follows for a shipment originating from an IRS registered terminal within Wisconsin and shipped to a Wisconsin destination.

REF~SU~IRS~~S0^WI\ or REF~SU~IRS~~S0^WI^S0^WI

Example 2. The REF segment would read as follows for a shipment originating from an IRS registered terminal within Wisconsin and shipped to an Iowa destination.
REF~SU~IRS~~S0^WI^S0^IA
Example 3. The REF segment would read as follows for a shipment originating from an IRS registered terminal within Minnesota and shipped to a Wisconsin destination.
REF~SU~IRS~~S0^MN^S0^WI

Question: It is my understanding that industry participants in *ExSTARS* may voluntarily consent to disclose tax information filed electronically on Forms 720-TO and/or 720-CS to designated state motor fuel tax agencies. This consent provision is defined under IRC 6103 (c), and a list of the eligible tax agencies can be found in appendix I of Publication 3536. If the information provider elects the consent provision with respect to a particular transaction, that information will be released to the designated state agency, and will not be bound by the IRS confidentiality provisions under IRC 6103 (d). Can a terminal operator designate as many states as they want as "C" recipient or are they limited?

> *Answer: No, they are limited. The information provider must first elect 6103(c) during the Letter of Application (LOA) process, then also make the required election for each transaction reported by EDI. This is a two part request for every transaction. Each EDI filer has the ability to elect 6103(c) for one or two states for which the transactions are germane (either the origin state or destination state or both states if origin and destination are in different states). The information provider might incorrectly place a false state indicator in the map but the IRS translator will not process the request.*

Question: Is a state revenue agency able to find out in advance which terminals have designated them as a "6103 (c)" recipient?

> *Answer: No, the designation of "6103(c)" recipients is made by the information filers on a transaction by transaction basis in each monthly ExSTARS return.*

Question: Will the states still get the return information if the information provider does not consent under IRC Section 6103 (c)?

> *Answer: Yes, they may receive the information under the disclosure provisions of IRC Section 6103 (d).*

Correcting or combining reports

Question: Can multiple terminals be reported together in a single EDI file?
> *Answer: Yes, as long as the terminal operator is a single entity with a single FEIN.*

Question: Can a company that is required to file both a carrier report and terminal operator report file both reports in a single EDI file?
> *Answer: Yes, as long as the both carrier and terminal operator have the same FEIN.*

Question: Can related companies file a single information report?
> *Answer: No. Companies that have separate FEIN numbers must file separate reports.*

Question: Can prior month transactions be sent with the current month's data?
> *Answer: Yes, prior month transactions can be reported in the current month's file. We will take the amended information out of the current month file and apply it to the correct month. However, if your system is not set up to process corrections this way, ExSTARS can handle corrections sent in separate files.*

Question: My report is completely incorrect, how do I fix it?

> *Answer: The Publication 3536 - Motor Fuel Excise Tax EDI Guide allows you to replace or resubmit a file. See Section VI, Submission and Correction Guidelines in Publication 3536 for more information.*

Question: The file I submitted has a couple of errors I need to correct. What do I do?

> *Answer: Include the corrections in the original file for the next reporting period. However, if your system does not permit this, the Publication 3536 - Motor Fuel Excise Tax EDI Guide allows you to submit an amended file. See Section VI, Submission and Correction Guidelines in Publication 3536 for more information.*