IRS e-file

MOTOR FUEL EXCISE TAX

E D I G U I D E

ReEngineering Excise with TECHNOLOGY

IRS

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I. Introduction

Purpose

This publication is designed to provide the general requirements, specifications, and procedures for the electronic filing of Internal Reveunue Service (IRS) Forms 720-TO (Terminal Operator Report) and 720-CS (Carrier Summary Report). See information reporting requirement described in instructions to Forms 720-TO and 720-CS for the information to be mapped to the electronic format.

Publication 3536, Excise Tax Guide, and Forms 720-TO and 720-CS and instructions may be obtained from the following sources:

For an electronic copy – go to the ExSTARS section of the IRS web site at http://www.irs.gov/excise or the IRS Digital Daily (for all IRS Forms and Publications) at http://www.irs.gov/.

Scope

This publication contains the required EDI data record and file formats as well as general plain text instructions. This guideline is provided for use by Terminal Operators and Carriers (Information Providers) and EDI Transmitters, collectively referred to as Electronic Participants. This system will not accept magnetic tape filing.

Format

Electronic Data Interchange (EDI) is the chosen method of transmitting the required information to the IRS. To file electronically, use the American National Standards Institute (ANSI) Accredited Standard Committee (ASC) X 12 EDI Standards Release 4030.

Document Updates

This document is Version 2.0 and replaces the January 8, 2001 document in its entirety. Key changes include:

New Requirements:

Sequence Numbers are required to be provided by filers
Gains/Losses Reporting
Balancing of all reports at Product Code level
Testing procedures
Updates to Letter of Application (LOA) required when terminals are added, deleted, or when filing groups change

Clarifications to Documentation:

Filing Guidelines – especially for Original, Replacement, and Resubmissions and filing of error corrections
Multiple Terminals filing
Enveloping Structure – ISA and GS segments
Format of 813 – basic 813 map presented for both 720-CS and 720-TO reports
EDI examples corrected and clarified

Appendices added or enhanced:

Appendix C, Specifications for Name Control, updated to Rev. Proc. 2002-34
Country Codes added to Postal Abbreviations
Airline and Railroad letters added
New 720-TO and 720-CS forms and instructions added
New Comprehensive Examples of Gains/Losses, two-party exchanges, and book adjustment transactions added

Code Changes:

Codes were added or modified to meet Federation of Tax Administrators (FTA) and/or ANSI ASC Version 4030 requirements

BI – Beginning Inventory (FGS/FGS01) (Initial filing or change of terminal ownership only)
FJ – Line Item Control Number (REF/REF01)
55 – Sequence Number (REF/REF01)
572 – Date Property Sold (DTM/DTM01)
631 – Date Acquired (DTM/DTM01)
ON – Position Holder (N1/N101)
EC – Exchange Party (N1/N101)
5004 – Total Net Transported (TIA/TIA01)
GL – Gain/Loss (FGS/FGS01)
5001 – Total Net Reported (TIA/TIA01)
5002 – Net Physical Inventory (TIA/TIA01)
5005 – Net (TIA/TIA01)
5006 – Gross (TIA/TIA01)
14E – Carrier Deliveries (TFS/TFS02)
14D – Carrier Receipts (TFS/TFS02)
15A – Terminal Receipts (TFS/TFS02)
15B – Terminal Disbursements (TFS/TFS02)
86 – Non-Conformance Quantity (QTY/QTY01)

Procedural Changes:

Filing times:

- 15 calendar days to re-file a monthly report not in balance
- 15 calendar days to respond to errors

Combined Terminal Operator/Carrier reporting:

- If you file a combined return and the FEIN of the Terminal Operator and Carrier is the same for a terminal receipt and carrier delivery transaction, you must report both the Terminal Receipt and the Carrier Delivery transaction separately. Both transactions must be reported.

Error handling:

- Most EDI syntax or structure errors previously identified as Level 2, 3, or 4 errors will now cause a 997 reject of the transaction.
- Most critical data errors will be identified in the 151 transaction as “errors that must be fixed” and will have their locations identified by sequence numbers.
- Some data errors, previously identified as non-critical, level 4 errors, will now generate “warning messages” only. Filing will be accepted and posted, but the filer is encouraged to modify these types of errors in subsequent filings.

Error correction processing:

- Correct the data element in error by using the Transaction Set Control Number (ST02)/Line Item Control Number (REF0430/REF02)/Sequence Number (REF0200/REF01).

Century Update

The IRS processing system has changed to reflect the standard format established by the National Institute of Standards and Technology (NIST) for Century Date. The Century Date is for all electronic year dates, whether exchanged with non-IRS organizations or part of the internal IRS. All electronically prepared and transmitted tax returns submitted must be developed in compliance as follows:

All year date formats will expand representations from 2 digits to 4 digits and must be reflected as follows: CCYYMMDD. For example, December 31, 2000 would be reflected as: 20001231.

See Table 1, List of Attribute Conventions from ANSI ASC X12, for more information.

Software

Information Providers may develop their own filing solution or purchase off-the-shelf EDI translation software for preparation of Forms 720-TO and 720-CS. Prior to EDI filing, all Electronic Participants must successfully test (see Section IV, Testing).

Forms Accepted

The forms eligible for electronic filing under this program are Forms 720-TO and 720-CS.

Electronic Filing Background

Electronic filing at the IRS began in 1986 with the transmission of 25,000 individual income refund only returns. The benefits, that include much faster processing, fewer errors, and an acknowledgment letter, became immediately apparent. Gradually the IRS added more forms and expanded the family of return types to be filed electronically, which currently include: individual, business, employment, and information returns.

The many benefits of electronic filing to governments, the environment, businesses, and individuals moved the United States Congress to include a provision in the IRS Restructuring and Reform Act of 1998, which stated that "it is the policy of Congress that paperless filing should be the preferred and most convenient means of filing Federal tax and information returns, and it should be the goal of the Internal Revenue Service to have at least 80% of all such returns filed electronically by the year 2007." With that goal in mind, the IRS quickly formulated a strategy to change the way the agency does business. The agency began exploring new and innovative ways in which to interact with its customers.

Today, electronic filing has evolved to include: electronic payments and signatures; filing federal and state information together; direct communications via the web; downloading and printing of tax returns, publications, and revenue rulings; and the filing of information returns. The IRS will continue to explore the latest advances in technology to benefit its customers and government as the agency carries out its responsibilities as the nation's tax agency.

IRS Excise Summary Terminal Activity Reporting System (ExSTARS) Background

The need for a system to monitor the movement of motor fuel was made evident by well-publicized reports detailing extensive evasion of federal and state excise taxes on motor fuel during the 1980s and 1990s. Representatives of the motor fuel industry cooperated with state and federal governments to analyze and find a solution to the problem of motor fuel tax evasion. What emerged from that cooperation is a system termed the Excise Summary Terminal Activity Reporting System (ExSTARS), which is designed to prevent and detect the existence of illegal tax evasion schemes involving the federal and state excise taxes on motor fuel.

ExSTARS is an integral part of a larger system designed to track the movement of fuel to and from approved terminals by electronically filed monthly returns (Forms 720-TO and 720-CS) reflecting fuel quantity and type as it moves through the distribution chain. This information will be used to predict potential quarterly fuel volumes and will be compared to the information entered on Form 720, Quarterly Federal Excise Tax return. All significant discrepancies will be referred to the IRS's Excise Tax Program for further analysis. The results of the analyses will be used by the Excise Tax Program to efficiently identify entities that appear to be in noncompliance and to redirect compliance resources to those entities.

Efficiently and accurately identifying potentially noncompliant entities will help ensure collection of the appropriate excise tax revenue, removing the advantage obtained by those who seek to operate by illegally evading the excise fuel taxes.

IRS Excise Electronic Filing Program

The IRS system allows Terminal Operators, Carriers, and Transmitters to file Forms 720-TO and 720-CS in Electronic Data Interchange (EDI) format using an Internet connection, a browser, and secure communications protocol. The system validates return and Information Provider information, prepares the data to be processed through IRS systems, and returns acknowledgment files to the Information Provider/Transmitter.

Advantages

Filing Forms 720-TO and 720-CS electronically has the following advantages:

- After the initial application, no paper forms need to be filed and no signature documents need to be completed and mailed
- No postage expenses
- Quick processing (bypassing the IRS mailroom and data key entry sections at IRS Service Centers)
- Electronic security ensures confidentiality of data
- Acknowledgment of your return data, usually within hours
- Less storage space required because data may be stored electronically
- Utilization of IRC Section 6103(c) consents to allow disclosure of information return data to be forwarded to designated state fuel tax administrators

II. General Information

Law

Section 4101(d) of the Internal Revenue Code authorizes the Secretary to require information reporting by any person registered under this section and by any other such person as the Secretary deems necessary to carry out this part. Under this authority, Regulation Section 48.4101-2 requires information returns to be filed in the form required by the commissioner and on a monthly basis. Registrants file as a condition of maintaining their registration.

Pipeline operators and vessel operators are required to report bulk deliveries to and from an approved terminal that has a Terminal Control Number (TCN). Terminal Operators are required to report all bulk and nonbulk receipts of liquid products into a terminal and all disbursements by position holders from a terminal. In addition, terminal operators are required to report monthly inventory reconciliation by product.

Who Can Participate

Participation in the electronic filing program for Forms 720-TO and 720-CS is open to taxpayers, entities, etc., that are required to file information returns in accordance with Regulation 48.4101-2 and includes Terminal Operators and Carriers. Participation is also open to Transmitters.

Please see Section III, Type of Electronic Participants, for details specific to the Letter of Application (LOA) process.

Who is Not Allowed to Participate in Filing Electronic Returns

Transmitters who are currently under suspension (or who subsequently become suspended) by the IRS from participating in any federal tax preparation and/or electronic filing program may not participate in the program described in this publication.

Required Actions for Participation in Electronic Filing

Those entities that choose to participate in the electronic filing program for Forms 720-TO and 720-CS must follow the LOA process detailed in Section III, Submitting the Letter of Application (LOA) of this document.

The Electronic Participant must give the IRS access to all materials that the Electronic Participant must keep to comply with these procedures as defined in this publication.

Vendor List

As detailed in the LOA process for Transmitters, the IRS will maintain a list of vendors who have successfully completed the EDI testing and who have been accepted as an Electronic Participant in the electronic filing program. Accepted vendors will be listed on the IRS web site at http://www.irs.gov/excise. Acceptance to participate in the electronic filing program does not imply endorsement by the IRS or the Treasury Department of the software or quality of services provided. If you purchase software from an approved vendor or contract with an approved Transmitter, you must still complete the LOA process.

Consent to Disclose

The information collected by IRS Excise may be shared with State agencies that have responsibility for enforcement of state motor fuel tax laws. If the Information Provider so chooses, this information will be disseminated without restricting the state agencies to the IRS confidentiality laws in order to facilitate single-point of filing. See Section III, Consent to Disclose Electronic Return Information - IRC § 6103(c) of this document for more information.

Security

The IRS Excise system uses the Internet to transmit Forms 720-TO and 720-CS data to the IRS. It incorporates the following technological attributes to ensure data security: User-ID, Password, Encryption, Electronic Signature, Acknowledgments, and data encryption using Secure Socket Layer (SSL) protocol. Each Electronic Participant must also use security procedures that are reasonably sufficient and use its best efforts to ensure that all transmissions of returns are authorized. Electronic Participants must take the necessary precautions to safeguard the technological attributes and notify the IRS when they have been compromised or a change in Authorized Signatory has occurred.

Reporting Fraud or Suspicious Activity

Any time you observe or become aware of fraud or suspicious activity, report it to the IRS by calling 1-800-829-0433 (toll-free).

Digital Daily

The Digital Daily is the IRS web site, located at http://www.irs.gov/, where you can find the latest developments in tax related news. Some of the topics and information available include:

- IRS Electronic Services information
- Hot topics
- News Releases
- Special Taxpayer Alerts
- Access to the Tax Calendar for Small Businesses
- Telephone numbers and addresses for other services
- Excise Taxes and ExSTARS

You can also obtain tax forms, publications, and revenue rulings electronically, as well as other information.

Software Problems

Since the IRS does not develop software, it cannot respond to software-related problems. All software problems should be directed to the vendor from which the software was purchased.

Requirement to Provide Federal Employer Identification Number (FEIN)

Section 6109 of the Internal Revenue Code requires a person to furnish their FEIN (Federal Employer Identification Number, also known as EIN and TIN) to any person obligated to file information returns. For example, a truck carrier making a delivery to a terminal must provide his FEIN to the Terminal Operator.

Data to be Reported

The 813 Map and data segments are listed for easy reference in Section XI, Taxable Fuel EDI Mapping. In addition, see Appendix D, Plain Text Instructions for EDI.

Form 720-TO and 720-CS instructions are available by calling 1-800-829-3676 or copies may be obtained from the IRS web site at http://www.irs.gov/excise.

Extension of Time for Filing Forms 720-TO and/or 720-CS

An extension of up to 30 days will be granted upon written request. If additional time is needed, send the explanation to the IRS, including the company name, FEIN, and filing period.

Send written request to:

Internal Revenue Service Center
Stop 5701G Excise Section
Cincinnati, OH 45999

III. Application and Participation

Applicants and Electronic Participants

Each prospective Electronic Participant must complete a LOA for electronic filing of Forms 720-TO and 720-CS. Applicants must agree to follow all requirements and specifications in this publication. Applicants must also successfully complete testing as outlined in the LOA process to participate in the electronic filing program. See Section IV, Testing, for further information regarding testing procedures.

Consent to Disclose Electronic Return Information - IRC § 6103(c)

One of IRS Excise's objectives for the motor fuel industry is to eliminate the requirement for duplicate filing of fuel transaction data to both the IRS and the states. In order to facilitate more efficient electronic filing and dissemination of motor fuel information with the state agency responsible for motor fuel taxes, provisions under IRC § 6103(c) may be utilized. Information Providers are encouraged to sign IRC § 6103(c) consents to facilitate single-point of filing.

The IRC § 6103(c) consent, on Tax Information Authorization Form 8821, should be submitted with the LOA. Form 8821 is provided in Appendix H along with examples of completed Form 8821. To make an effective consent, the following language must be included on an executed Form 8821:

> In order to facilitate more efficient electronic filing and dissemination of motor fuel information with other taxing or information collecting authorities, I am executing this consent to disclose otherwise confidential excise and entity tax information that I file electronically on Forms 720-TO and/or 720-CS information returns. This consent applies only to specific transactions that I designate ("designated transactions") by including the applicable state code with respect to such transactions in the appropriate data field of my EDI transmissions. I authorize the IRS to release all information reported with respect to a "designated transaction" to the state agency(s) represented by the state code(s) I submit for the transaction. Attached is a complete list of the state agencies responsible for the collection of motor fuel tax, and the corresponding 2-digit state codes, to which this consent may apply. I also authorize the release of display name information taken from IRS entity files that corresponds to the name control data I submit with respect to designated transactions.

I understand that the agency receiving the information is not bound by IRS confidentiality laws and may use the information for any purpose as permitted by state law. The consent is effective on the date this Form 8821 is executed and remains in effect thereafter for all 720-TOs or 720-CSs filed by me within 5 years of that date.

I may revoke this consent by notifying IRS in writing. The revocation will only be effective after IRS has processed it, and no further disclosure to any state will be made based on this consent. I understand that I can effectively revoke disclosure authority for a specific electronic filed transaction by simply not indicating in the EDI transmission the state to receive the electronically filed transaction.

As part of each transaction record, the Information Providers may designate up to two states that are parties to the transaction to which the information will be provided. Together, these actions mean the details of each fuel transaction will be provided to both the origin and destination state, as if the Information Provider had provided the information directly to the state(s). If no states are designated with respect to a transaction, the information will not be made available to any state under IRC § 6103(c). Consents must be renewed every 5 years.

Example:

Company A signs the IRC § 6103(c) consent on Form 8821. Company A ships a load of motor fuel from California (origin) to Nevada (destination). In their EDI filing, Company A indicates that the data are to be disclosed to California but is silent as to Nevada. The information on that specific transaction will be provided to California without federal disclosure restrictions.

Letter of Application (LOA)

The purpose of the LOA is to document the Information Providers who want to file their returns electronically and to secure agreement to specific requirements of participation. In addition, it is the process used to convey the necessary information to facilitate electronic exchange of information. It will ensure the accuracy of the entity information by comparing the EDI entity data with the information in the IRS databases. Once accepted into the IRS Excise Electronic Filing Program, the acceptance is valid until terminated by the Electronic Participant or the IRS. The Electronic Participant can terminate participation at any time. The IRS may suspend participation for cause; in Section VIII see Revocation/Suspension of a Transmitter and Administrative Review Process for Proposed Suspension of a Transmitter.

The LOA submitted must be in substantially the same format and content as the sample found in Appendix G, Letter of Application (LOA). The application must contain the original signature of an Authorized Signatory.

The LOA must contain the following information for Terminal Operators and Carriers and Transmitters, as applicable:

- Name of electronic filing program – IRS Excise Electronic Filing Program
- Name, address, FEIN and 637 Registration Number (if applicable) of the applicant
- Terminal Operators must attach a list including name and TCN of each terminal to which this LOA applies
- Name, title, telephone number, and e-mail address of the person to contact regarding:
  - Excise Tax Information
  - EDI Technical Information
- 10-character Security Code created and submitted by Information Provider, alpha numeric with no special characters or spaces
- Name, title, signature, and date of the Authorized Signatory for the applicant

- Name of Transmitter, if the applicant chooses to use one. Attach IRS Form 8821, Tax Information Authorization
- If submitted on behalf of a Terminal Operator and/or Carrier by an authorized agent, a copy of the Power of Attorney must be attached.

Obtaining a Letter of Application (LOA)

Sample LOAs for Terminal Operator and/or Carrier and Transmitters may be obtained electronically from the IRS web site at http://www.irs.gov/excise. Also, samples can be found in Appendix G, Letters of Application (LOA), of this publication.

Type of Electronic Participants

An Electronic Participant is in one or more of the categories or business types listed below, depending on the specific function(s) the participant performs in relation to the Information Provider or IRS:

- **Terminal Operators and Carriers:** In order to participate in the IRS Excise Electronic Filing Program, each Terminal Operator and/or Carrier (Information Provider) must submit an LOA. If the Information Provider has authorized a power of attorney with respect to any matters related to Form 720-TO and/or 720-CS, a copy of Form 2848 – Power of Attorney must be attached.

  If you choose to use a Transmitter to electronically file IRS Excise information and you want the Transmitter to receive your TS-997 and TS-151, submit Form 8821 with the LOA, naming the approved Transmitter you are using.
- **Transmitter:** A third-party Transmitter must complete the Transmitter LOA. The Transmitter receives data from its clients, reformats the data if necessary according to the EDI requirements defined in this guide, and may also transmit the returns to the IRS. The Transmitter may also provide the service of formatting and forwarding all IRS Excise acknowledgments to the Information Provider. Transmitters do not have signature authority.

Acceptance to participate in the electronic filing program does not imply endorsement by the IRS or the Treasury Department of the software or quality of services provided.

Submitting the Letter of Application (LOA)

Mail the completed LOA to:

Internal Revenue Service Center
Stop 5701G Excise Section
Cincinnati, OH 45999

Change in Authorized Signatory

If a change in the Authorized Signatory occurs, the Information Provider must submit a revised LOA with a new 10-character Security Code. The IRS will provide a new Authorization Code. The Authorized Signatory must acknowledge receipt of the Authorization Code by returning the signed Acknowledgment of Receipt to:

Internal Revenue Service Center
Stop 5701G Excise Section
Cincinnati, OH 45999

Multiple Terminals

It is preferred that an Information Provider/Transmitter with multiple terminals (reports) submit one LOA containing a list of all of their terminals to be included in a single EDI transmission. The sender ID (ISA06) of these transmissions must be the FEIN. The Information Provider/Transmitter must also provide in the LOA the Application Sender Code (GS02) associated with this sender ID (ISA06). If a terminal is added or deleted, the Information Provider must submit a revised LOA with a revised list of terminals.

Alternately, an Information Provider may submit one LOA for each terminal. In this case, each terminal will report in a separate EDI transmission with the Terminal Control Number (TCN) as the sender ID (ISA06). The Information Provider/Transmitter must also provide in the LOA the Application Sender Code (GS02) associated with this sender ID (ISA06).

A third filing option is to submit a separate LOA for each terminal grouping. Companies with multiple terminal groups (e.g., geographic region groups, accounting system groups) can submit one EDI transmission per identified group. Sender ID (ISA06) must be unique for each individual group. This sender ID (ISA06) must contain 15 alpha-numeric characters as defined by ANSI ASC X12. The Information Provider/Transmitter must also provide in the LOA the Application Sender Code (GS02) associated with this sender ID (ISA06).

The ExSTARS system will accept only one original filing per month from each sender ID (FEIN, TCN, or unique sender ID as identified in the LOA). Monthly filings not matching the LOA will be rejected for that terminal filing.

For details on completing an LOA, please refer to Appendix G, Letters of Application (LOA).

Application Status

The IRS will respond to the LOA within 15 business days of receipt by providing the Excise Tax Contact, identified on the applicant's LOA, the following:

- Test Package including instructions
- User-ID and Password
- IRS-provided 10-character Authorization Code
- Acknowledgment of Receipt form

If an LOA contains incomplete information or cannot otherwise be processed, the IRS will notify the Excise Tax Contact identified in the LOA.

The Authorized Signatory must acknowledge receipt of the Authorization Code, User-ID, and Password by returning the signed Acknowledgment of Receipt to:

Internal Revenue Service Center
Stop 5701G Excise Section
Cincinnati, OH 45999

IV. Testing

General

Testing is mandatory for Terminal Operators and Carriers (Information Providers) as well as for Transmitters. IRS has established a test process that exchanges test and feedback files that are processed by the IRS prior to submitting production files of electronic Form 720-TO and 720-CS information returns. In order to ensure the quality of the information obtained, the IRS will subject the information received to a set of tests. In addition to testing for new participants, existing participants should contact IRS Excise in the event of a change of terminals in their LOA, EDI map version changes, new software implementations, or other EDI-related changes to conduct testing in support of these changes.

Logon

To use the ExSTARS application, Electronic Participants must use either Microsoft Internet Explorer 4.0 or higher (128 bit SSL) or Netscape Navigator 4.06 or higher (128 bit SSL). Electronic Participants, through their Internet Service Provider (ISP), will connect to the ExSTARS web site at http://www.irs.gov/excise, then click on the "User Logon" link. The Electronic Participants must enter their User-ID and Password. A Secure Socket Layer (SSL) encrypted session is established between the Electronic Participant and the IRS.

Communication During Testing

The IRS will communicate by telephone as necessary with the Electronic Participant concerning their transmission. Most errors will be communicated in the Transmission ACK (Acknowledgment) and Validation ACK. The Electronic Participant must then correct the system and/or data to eliminate the errors and retransmit the corrected test file.

Testing Requirements for Information Providers

Each Information Provider will have to submit test files to the IRS for validation. The IRS will process the test files to make sure that the Information Provider's EDI files adhere to the IRS mapping requirements and the ANSI ACS X12 standards. The IRS will also process the test files to ensure that data submitted is representative of a complete and accurate filing for a reporting period.

Summary Reports

The Information Provider will be required to submit paper summary reports containing the same information as found on Form 720-TO and/or Form 720-CS, without Schedules A & B, summarizing the detail information contained in the test file, as if you were filing on paper. This information is used to verify the data transmitted.

Directions on where to send the summary reports will be provided as part of the test instructions received during the LOA process.

Testing Requirements for Transmitters

Transmitters must submit an LOA with the IRS in order to test their electronic filing process. Upon acceptance of the LOA, testing instructions will be provided. Transmitters must provide test data to replicate various filing scenarios to coincide with the testing requirements outlined in subsection Test File Submission.

Test File Submission

All data submitted to or received from IRS Excise will be transmitted using SSL and processed by the IRS Excise application. Instructions for uploading and downloading files, file naming conventions, and specific testing instructions for each of these steps will be provided as part of the LOA process. These testing steps and directions, as outlined in the LOA, will be amended as required to accommodate testing requirements as they evolve for both new and existing filers (e.g., EDI version changes).

Step 1: The purpose of the first step is to test the data transmission/communication between both the Information Provider/Transmitter and IRS sides. A summary report is not required for this step. If you are an Information Provider new to electronic filing with IRS Excise and transmitting your own data, the first step is required.

Step 2: Following successful submission and testing under Step 1, you will be requested to submit test files. The purpose of this step is to validate the ANSI ASC X12 syntax of the test file and to test the IRS 997 transmission acknowledgement process. Submit a complete company generated test file containing all data for an entire reporting period. This file will be processed through the test system to find any errors in ANSI. You may be asked to make corrections and resubmit the corrected test file. Summary reports are required. This step will be repeated at least one time or until all ANSI syntax and file structure errors have been eliminated.

Step 3: Following successful submission and testing under Step 2, you will be requested to submit additional test files using at least two different month's data. The purpose of this step is to validate data content and test the error identification, correction, and tracking process between both the Information Provider/Transmitter and IRS sides. Summary reports are required. During this step, test files with errors or created with known errors as included in the detailed testing instructions will be submitted. These errors will generate 151 data acknowledgement transactions that will be placed in your download directory (outbox) on the system. You will be asked to make corrections to these test data and resubmit the corrected test files.

Step 4: The purpose of this step is to confirm the capability of information providers to submit and exchange files that conform to ANSI syntax and contain accurate data for a representative reporting period in a monitored production environment. This step can also be utilized to test application files and software, user programs, EDI software, backup procedures, and exception processing by both the Information Provider/Transmitter and IRS. Summary reports are required during a period of monitored production filing.

Moving to Production Status

Information Providers and Transmitters must have provided files with no ANSI ASC X12 errors and no error codes during Step 3, to successfully complete the testing process.

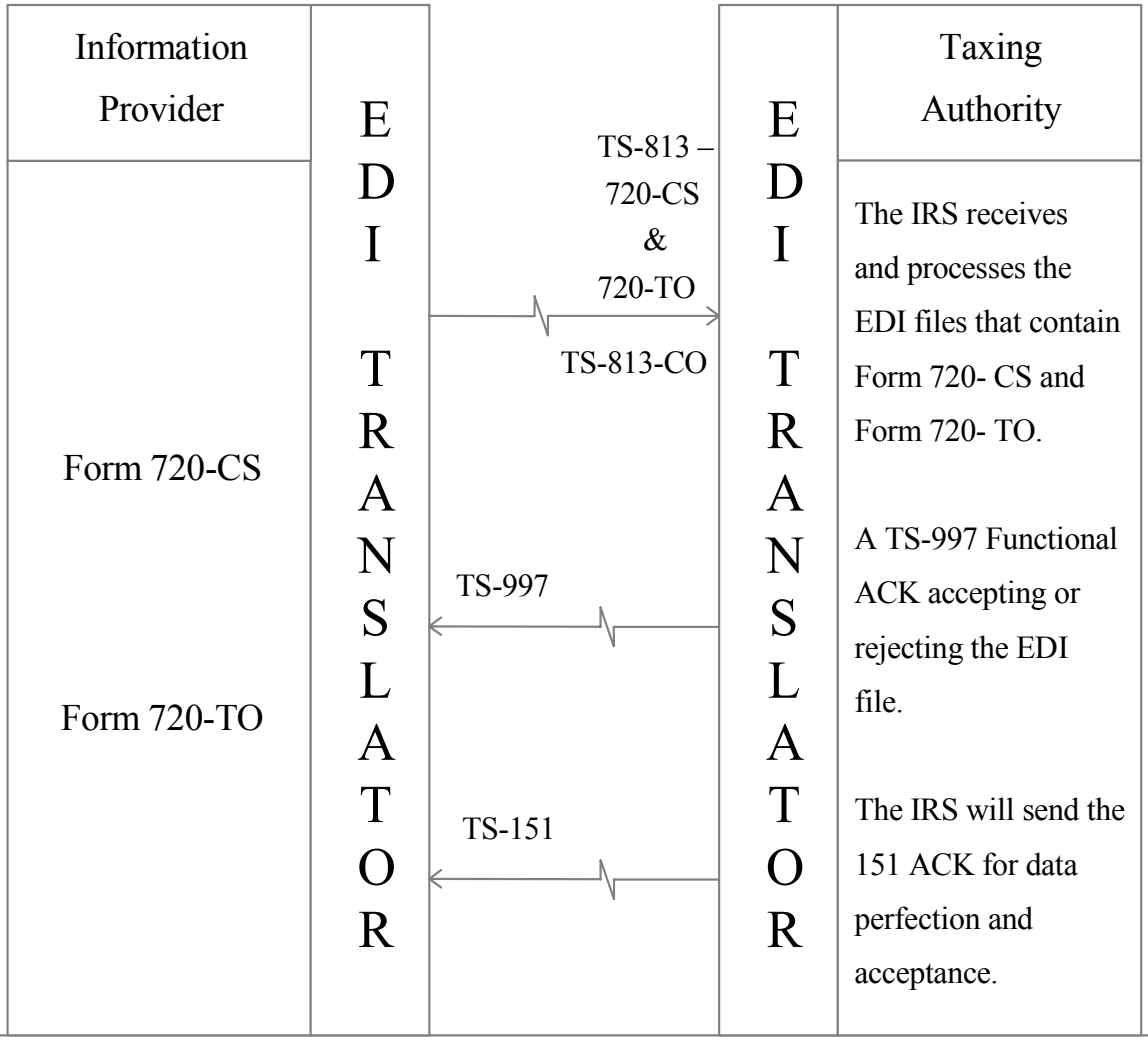
Information Providers who have successfully completed the testing process will be sent a notification that testing was successful. Acceptance is valid for the 720-TO and 720-CS electronic filing program only and will continue until and unless notified otherwise by the IRS. The Information Providers may then begin transmitting production data. Paper summary reports will have to be submitted during a period of monitored production filing (step 4). Upon moving to Production Status, IRS Excise will continue to monitor monthly filings for a period of time to ensure compliance with standards. Additional testing may be required if this monitoring reveals non-compliance with syntax or data content requirements.

Transmitters who have successfully completed the testing process will be sent a notification that testing was successful. However, Transmitters must submit test data for each client as outlined in the test packet.

The IRS will utilize the Test/Production indicator as part of the electronic file. When filing a test file, set the ISA15 element to T for Test Data. When filing a production file, set the indicator to P for Production Data. See Appendix F, EDI Filing Checklist, to move from Test to Production status.

Information Flow Model

Form 720 Carrier Summary and Terminal Operator Reports Transaction Set Flow Model



V. Acknowledgment Process

Acknowledgment File

The IRS acknowledges the receipt of every electronic information report by the transmission of two acknowledgment (ACK) files: 1) Transmission ACK (997) file and 2). Validation (151) ACK file. These ACK files will be placed in the Electronic Participant's Outbox notifying them that an ACK file is available for retrieval. Evidence of timely filing is the receipt of a 997-A (accepted) or 997-E (accepted – with errors) ACK with NO 151 ACK Level 1 error (Out of Balance).

Transmission Acknowledgment

The transmission ACK file is the ANSI Transaction Set 997 (TS-997)—known as the Functional Acknowledgment.

The TS-997 ACK file is created every time an Information Provider/Transmitter submission is successfully transmitted and should be retained by the Information Provider as evidence that the information return(s) has been filed timely provided no TS-151 Level I Error transaction is received. If a TS-997 has not been placed in Electronic Participant's Outbox in 2 business days after an original submission, change the filing status in BTI13 from original (00) to resubmission (15) and transmit. (This situation may have been caused by such things as a file name error or an enveloping structure problem. If no TS-997 has been placed in the Electronic Participant's Outbox within 2 business days after a resubmission, contact IRS Excise.

This ACK notifies the Electronic Participant that their electronic report was received and accepted, accepted with errors, or rejected. The ACK file is looking at the ANSI structure or layout of the file, not for errors associated with the data, and, accordingly, there are no math or data validations performed on the information return. These ANSI structure or layout errors are called syntax errors. Syntax errors are errors could prevent a file from being processed or information within the file from being utilized. The Electronic Participant will have to determine what caused the error, correct it, and resend a new file within 15 calendar days.

Validation Acknowledgment

The validation ACK file is the ANSI Transaction Set 151 (TS-151)—known as the Electronic Filing of Tax Return Data Acknowledgment. The TS-151 ACK file is created each time an Electronic Participant receives a TS-997 indicating that their electronic return was received and accepted or received and accepted with errors. The TS-151 ACK file will be generated whether or not data errors exist on the transmitted file.

The Electronic Participant will not receive a TS-151 if they receive a TS-997R (rejection) In the case of out of balance reports, a TS-997A (accepted) or TS-997E (accepted with errors) will be followed by a TS-151 level I error indicating an out of balance situation. Out of Balance reports will NOT be considered a timely filing. The transaction set will be immediately rejected.

VI. Submission and Correction Guidelines

Submission Problems

The TS-997A or TS-997E not followed by a TS-151 Level 1 error is evidence of filing. If you have not received a TS-997 after you have filed your return in 2 business days, the IRS has not received your file, or acknowledgments were lost in transmission. After you have corrected the problem, change the filing status in BTI13 from Original (00) to Resubmission (15) and submit.

Note: NEVER submit BTI13(00) after the initial filing for the period.

Out of Balance Submission:

If you receive a TS-997ACK with an "A" or "E" in the AK501 segment, followed by a TS-151 ACK Level I error, your transaction set is out of balance and has been rejected in its entirety. It does not constitute a timely filing. Correct the problem and resubmit the transaction set with BTI13 Replace (05).

Structure and Syntax Validation:

If you receive a TS-997ACK with an "A" in the AK501 segment, your transaction set has been accepted without structure or syntax errors. Data validation will follow, and you will receive TS-151ACK indicating data validation status.

If you receive a TS-997ACK with an "E" in the AK501 segment, your transaction set has been accepted with noted errors. Data validation will follow. Correct the noted errors, and resubmit with a "CO" in BTI14 within 15 calendar days.

If you receive a TS-997 ACK with an "R" in the AK501 segment, correct the errors, and submit the entire transaction set with BTI13 Replace (05).

Data Validation:

If you receive a TS-151 ACK with an "AT" in the BTA01 segment, your information return has been accepted without errors.

If you receive a TS-151 ACK with an "RD" in the BTA01 segment, you have data validation errors. Correct the errors, and resubmit the 813 with BTI14 Corrected (CO).

You will then receive a TS-997 ACK indicating the transmission status of your corrected return. If you do not receive a TS-997 ACK within 2 business days, resubmit using BTI14 Resubmission (6R).

Note: BTI14 must be used without BTI13.

If you receive a TS-997 ACK with other than an "A" in the AK501 segment, correct the information and resubmit using a BTI14 Corrected (CO).

If you need to transmit additional data not included in an original submission BTI13 (OO) or Corrected submission BTI14 (CO) return, use BTI14 Supplemental (6S). Any receipts or disbursements older than 12 months from the end of current reporting period must be submitted using BTI14 Supplemental (6S).

If you do not receive a TS-997 ACK, resubmit the BTI14 (6R). If you receive a TS-997 ACK "R", errors have been found. Correct and resubmit using BTI14 Corrected (CO).

If you receive a TS-151 ACK with an "AD" in the BTA01 segment, you have validation errors that have been accepted by the system but should be investigated further.

If problems continue, contact the ExSTARS help desk (contact information available at http://www.irs.gov/excise).

VII. Advertising Standards

Acceptance to participate in Forms 720-TO and 720-CS electronic filing program does not imply endorsement by the IRS or the Treasury Department of the software or quality of services provided. In addition, an Electronic Participant:

1) Must comply with the advertising and solicitation provisions of 31 C.F.R. Part 10 (Treasury Department Circular No. 230). This circular prohibits the use or participation in the use of any form of public communication containing a false, fraudulent, misleading, deceptive, unduly influencing, coercive, or unfair statement or claim. In addition, advertising must not imply a special relationship with the IRS or the Treasury Department.
2) Must adhere to all relevant federal, state, and local consumer protection laws.
3) May not use the Service's name, Internal Revenue Service or IRS, within a firm's name.
4) May not use improper or misleading advertising in relation to Forms 720-TO and/or 720-CS electronic filing program.
5) May not carry the IRS or other Treasury Seals on its advertising material.
6) Must clearly state the names of all cooperating parties if advertising for a cooperative electronic return-filing project (public/private sector).
7) Must pre-record any radio or television advertisement and keep a copy of this advertisement for a period of at least 36 months from the date of the last transmission or use.
8) Must retain a copy of any actual direct mailing or fax communications, along with a list or other description of persons to whom the communication was mailed, faxed, or otherwise distributed for a period of at least 36 months from the date of the last mailing, fax, or distribution.

VIII. Responsibilities of Electronic Participants

To ensure that complete returns are accurately and efficiently filed, Electronic Participants must comply with the technical specifications detailed in this publication.

An Electronic Participant must comply with the following applicable Authorization Code, User-ID, and Password requirements:

1) If an Electronic Participant suspects that the confidentiality of the User-ID and/or Password has been compromised, the Electronic Participant must contact the IRS within 24 hours for instructions on how to proceed.

2) The Electronic Participant is responsible for ensuring that the Authorization Code remains the confidential information of the Authorized Signatory. If the Electronic Participant suspects that the confidentiality of the Authorization Code has been compromised, the Electronic Participant must contact the IRS immediately for instructions on how to proceed.

3) If the Authorized Signatory changes, the Electronic Participant must notify the IRS of the name and title of the new Authorized Signatory for the electronically filed Forms 720-TO and/or 720-CS and apply for a new Authorization Code no later than 15 days before the filing of another

return. After this notification, the IRS will deactivate the current Authorization Code and issue a new Authorization Code to the new Authorized Signatory. The new Authorized Signatory must submit an Authorization Code receipt as specified in this publication.

4) If the number of terminals (information returns) changes, the Information Provider must submit a revised list of terminals.

An Information Provider/Transmitter should:

1) Retrieve the acknowledgment file (Transmitter – only if authorized by Form 8821).
2) If no acknowledgment has been received, see Section VI, Submission and Correction Guidelines, of this guide.
3) If acknowledgment is not received after resubmission under Section VI, contact the IRS.
4) Promptly correct any transmission error that causes an electronic transmission to be rejected.
5) Ensure the security of all transmitted data.

►*Revocation/Suspension of a Transmitter*

The IRS reserves the right to revoke/suspend a Transmitter from the filing of Forms 720-TO and/or 720-CS electronic filing program for the following reasons (this list is not all-inclusive):

1) Repeatedly submitting information returns that cause a Processing Interruption.
2) Submitting information returns that cause a Processing Interruption after failing to submit the test file required.
3) Failing to comply with the responsibilities of a Transmitter.
4) Failing to abide by the advertising standards.

►*Administrative Review Process for Proposed Suspension of a Transmitter*

A Transmitter who receives a notice proposing suspension may request an administrative review prior to the proposed suspension taking effect. The request for an administrative review must be in writing and contain detailed reasons, with supporting documentation, for withdrawal of the proposed suspension. The written request for an administrative review and a copy of the notice proposing suspension must be delivered to the IRS Deputy Director, Compliance Policy, Small Business Self-Employed Division.

IX. Basic EDI Introduction

Electronic Data Interchange Explanation

Electronic Data Interchange (EDI) is a key part of electronic commerce because it enables computers to exchange data electronically, which is faster, cheaper, and more accurate than the paper-based systems. To gain maximum benefits of EDI, an organization's systems must have two characteristics:

- The flow of information must be integrated. In other words, the data must flow between automated business management systems using EDI software without being re-keyed.

- The automated business management systems must be intelligent. These systems must be able to automatically process routine transactions according to those limits defined by the businesses conducting trade (Trading Partners).

In order to comply with the specific demands of EDI-capable systems and to ensure the success of the business relationship, certain software capabilities must be present. Complete software packages can be obtained in several ways:

- Purchased off-the-shelf
- Contracted through a commercial organization
- Contracted as a value-added service from a value-added network

American National Standards Institute (ANSI) Accredited Standard Committee (ASC) X12 is the organization that maintains the EDI Standards.

Standards are defined as the technical documentation approved by the ANSI ASC X12 that includes:

- Transaction sets
- Segments
- Data elements
- Code set
- Interchange control structure

Standards prescribe the framework for how a specific EDI message is formatted.

ANSI X12 standards, usually referred to as X12, are the most commonly used EDI standards in North America. ANSI is the clearinghouse and coordinator for standards in all areas of trade and commerce.

X. Confidentiality

Internal Revenue Code (IRC) Section 6103 addresses the confidentiality of information returns.

IRC Sections 7213, 7213A, and 7431 address the civil and criminal penalty provisions for unauthorized access and unauthorized disclosure of information returns and return information.

XI. Taxable Fuel EDI Mapping

The Information Provider/Transmitter will follow the ANSI ASC X12 Electronic Filing of Information Return Data Transaction Set (TS-813), as defined in Version 4 Release 3. IRS requires that all schedules reflect detailed information needed to perform tracking of monthly taxable fuel transactions.

This section provides the information needed to file your monthly information returns. It covers all of the necessary specifications in detail for the filing of these returns. The sections covered are as follows:

- Attribute Conventions
- EDI Requirements

- ISA and GS Enveloping Structure
- Interchange Control Header
- 813 Segment Structure
- 813 Electronic Filing of Tax Return Data for Carrier Reporting Form 720-CS
- 813 Electronic Filing of Tax Return Data for Terminal Operators Form 720-TO
- 813 Electronic Filing of Tax Return Data for Correction and Amendment Reporting

▶*Attribute Conventions*

Table 1 – List of Attribute Conventions from ANSI ASC X12

Attribute	Definition	
Data Element Type	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.
	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.
	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.
	AN – String	A string (Alphanumeric) is a sequence of any characters from the basic or extended character sets. It must contain at least one nonspace character. The significant characters must be left justified. Leading spaces, if any, are assumed to be significant. Trailing spaces should be suppressed.
	DT – Date	Format for the date type is CCYYMMDD. CC is the century digits of the year (ex. 19, 20). YY is the last 2 digits of the year (00-99), MM is the numeric value of the month (01-12), and DD for the day (01-31).
	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).
Requirement Designator	Defines how the data element is used in a segment. M Mandatory data element - This element is required to appear in the segment. O Optional data element - 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. X Relational data element - Relational conditions may exist between two or more data elements. If one is present the other/s is required. The relational condition is displayed under the Syntax Noted of the X12 Standards.	
Data Element Length	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).	
Semantic Note Designator	Z – Designator	A data element within a segment may have a designator (Z) that indicates the existence of a semantic note. Semantic notes are considered part of the standard. If a condition designator and a semantic note both affect a single data element, the condition will appear first, separated from the semantic note designator by a vertical bar (|). Semantic notes that are general in nature are identified by the number 00 to the left of the comment.

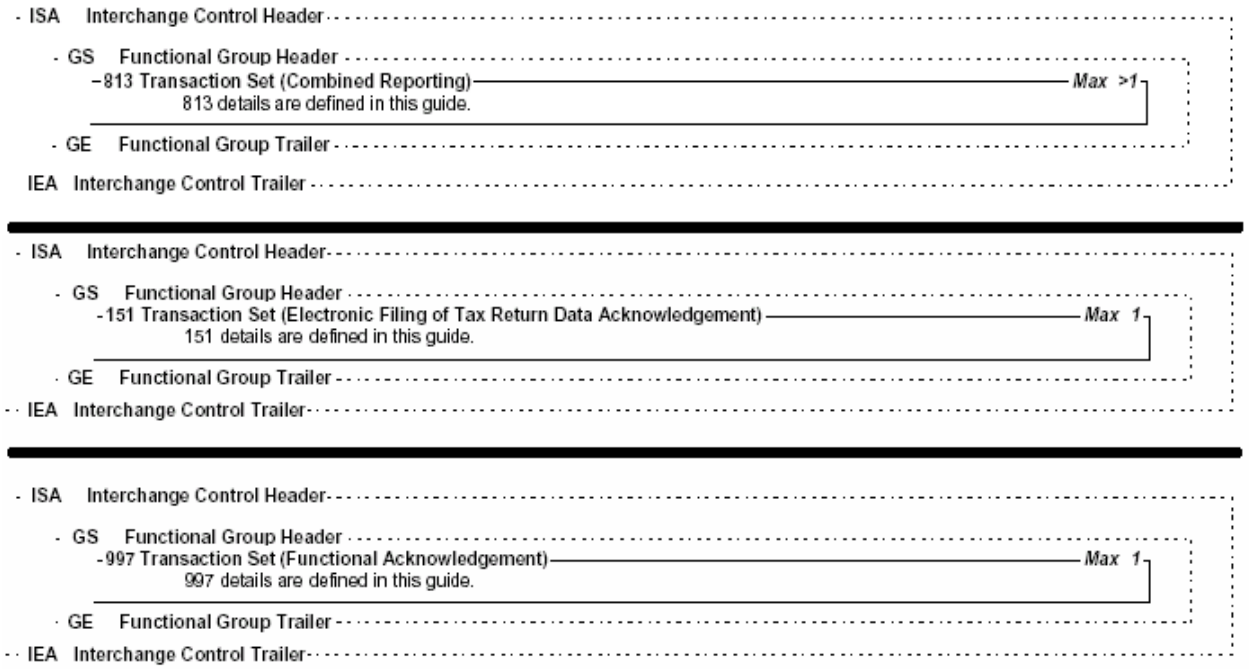
▶*EDI Requirements*

Table 2a – Separator Requirements

Type	ASCII Value	Character
Repetition Separator	7C	|
Segment Terminator	5C	\
Element Separator	7E	~
Subelement Separator	5E	^
Padding Character	20	Space

XII. ISA and GS Envelope Structure

Table 2b – Enveloping Structure



▶*Interchange Control Header Description*

Segment: **ISA** **Interchange Control Header**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To start and identify an interchange of zero or more functional groups and interchange related control segments**

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X.12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Interchange Control Header Description

Interchange Segment								**(Required)**
Element ID	**Elem Ref #**	**Sub-Ele Ref#**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min.	**Max.**	
ISA01	I01		M	Authorization Information Qualifier	ID	2	2	"00" = No Authorization Information Present (No Meaningful Information In ISA02) Will be used when transmitting data to filers (TS-151 and TS-997) "03" = Additional Data Identification Use when transmitting data to the IRS (TS-813)
ISA02	I02		M	Authorization Information	AN	10	10	Information used for additional identification or authorization of the interchange sender or the data in the interchange Provide the 10-digit authorization code issued by the IRS if ISA01 = "03". Fill this field with 9 blanks if ISA01 -= "00".
ISA03	I03		M	Security Information Qualifier	ID	2	2	"00" = No Security Information Present (No Meaningful Information In ISA 04) Will be used when transmitting data to filers (TS-151 and TS-997). "01" = Password. Use when transmitting data to the IRS (TS-813).
ISA04	I04		M	Security Information	AN	10	10	This is used for identifying the security information about the interchange sender or the data in the interchange. When ISA03 = "01", provide the 10-digit security Code provided by your company in the LOA. When ISA03 = "00", fill this field with 9 blanks.
ISA05	I05		M	Interchange ID Qualifier	ID	2	2	"01" – DUNS Number. Used when transmitting data to filers (TS-151 and TS-997). "32" – Employers Identification Number (EIN) – Used when transmitting data to the IRS in accordance with element note above (TS-813). "ZZ" = ID qualifier published by the sender. Used to designate the sender ID element being qualified.
ISA06	I06		M	Interchange Sender ID	AN	15	15	ID code published by the sender for other parties to use as the receiver ID to route data to them. Provide the information as qualified by the ISA05 element. All data should be left justified and padded with blanks to fill the 15 characters. When receiving data from the IRS, the DUNS number that will be used is "040539587_____".
ISA07	I05		M	Interchange ID Qualifier	ID	2	2	"01" – DUNS Number. Used when transmitting data to the IRS (TS-).

								"32" – Employers Identification Number (EIN) Used when transmitting data to filers (TS-151 and TS-997). "ZZ" = Mutually Defined. Used when transmitting data to filers (TS-151 and TS-997)
ISA08	I07		M	Interchange Receiver ID	AN	15	15	ID code published by the receiver for other parties to use as the sender ID to route data to them. Provide the information as qualified by the ISA07 element. All data should be left justified and padded with blanks to fill the 15 characters. When transmitting to the IRS, use the DUNS number '040539587_____'.
ISA09	I08		M	Interchange Date	DT	6	6	"YYMMDD" = Date Of The Interchange. Express the date in (YYMMDD) format.
ISA10	I09		M	Interchange Time	TM	4	4	"HHMM" = Time Of The Interchange. Express the time in (HHMM) format.
ISA11	I65		M	Repetition Separator		1	1	"|" = ASCII - 7C HEX
ISA12	I11		M	Interchange Control Version Number	ID	5	5	"00403" . This version number covers the interchange control segments.
ISA13	I12		M	Interchange Control Number	N0	9	9	The interchange control number uniquely identifies the interchange data to the sender. The sender assigns this number. Originating parties may use any numbering scheme consistent with their business practice.
ISA14	I13		M	Acknowledgment Requested	ID	1	1	"0" = No Acknowledgment Required
ISA15	I14		M	Usage Indicator	ID	1	1	"P" = Production Data "T" = Test Data
ISA16	I15		M	Component Sub-Element Separator		1	1	"^" = (caret) ASCII – 5E HEX
ISA~03~T5ZXF54W21~01~TORCCRFILE~ZZ~757654321 ~ZZ~040539587 ~010523~0931~|~00403~000000001~0~T~^								
Syntax Notes: None								
IRS Note: It is preferred that an information provider/transmitter with multiple terminals (returns) submit one LOA containing a list of all of their terminals to be included in a single EDI transmission. The sender ID (ISA06) of these transmissions must be the FEIN using qualifier "32" in the ISA05. If a terminal is added or deleted, the information provider must submit a revised LOA with a revised list of terminals. **Alternately, an information provider may submit one LOA for each terminal. In this case, each terminal will report in a separate EDI transmission with the Terminal Control Number (TCN) as the sender ID (ISA06) using qualifier "ZZ" in the ISA05.** **A third filing option: submit a separate LOA for each terminal grouping. Companies with multiple terminal groups (e.g., geographic region groups, accounting system groups) can submit one EDI transmission per identified group. Sender ID (ISA06) must be unique for each individual group, and use qualifier "ZZ" in the ISA05.** **The ExSTARS system will accept only one original filing per month from each sender ID (FEIN, TCN, or Identified Group as identified in the LOA).** **For details on completing an LOA, please refer to Appendix G, Letters of Application (LOA).**								

Functional Group Header Description

Segment: **GS** **Functional Group Header**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the beginning of a functional group and to provide control information**

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X.12 Standards**
IRS Notes:	**Note: Notes defined by IRS Excise**

Semantic Notes:
1 GS04 is the group date.
2 GS05 is the group time.
3 The data interchange control number GS06 in this header must be identical to the same data element in the associated functional group trailer, GE02.

Functional Group Segment								**(Required)**
Element ID	**Elem. Ref #**	**Sub-Ele Ref#**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Max.**	**Field Description**
GS01	479		M	Functional Identifier Code	ID	2	2	"TF" for 813 Transaction Set "TA" for 151 Transaction Set "FA" for 997 Transaction Set
GS02	142		M	Application Sender's Code	AN	2	15	Code identifying party sending transmission. Code assigned by sender and agreed to by trading partner.) This is assigned by the Information Provider transmitting data to the IRS – Motor Fuels Section and will be used by the IRS – Motor Fuels Section as the Application Receiver's Code (GS03) when transmitting data back to the Information Provider. When receiving data from the IRS – Motor Fuels Section, the number that will be used is '040539587050'.
GS03	124		M	Application Receiver's Code	AN	2	15	Code identifying party receiving transmission. Code assigned by receiving and agreed to by trading partner.) This is assigned by the Information Provider and is the Application Sender's Code (GS02) when transmitting data to IRS – Motor Fuels Section. When transmitting data to the IRS – Motor Fuels Section use, the number '040539587050'.
GS04	373		M/Z	Date	DT	8	8	"CCYYMMDD" = Date
GS05	337		M/Z	Time	TM	4	8	"HHMMSSDD" = Time
GS06	28		M/Z	Group Control Number	N0	1	9	Assigned number originated and maintained by the sender. Originating parties may use any numbering scheme consistent with their business practices. However, the scheme must provide sufficient uniqueness to identify each functional group over a period of time not less than 3 years.
GS07	455		M	Responsible Agency Code	ID	1	2	"X" = ASC X12. Code used in conjunction with Data Element 480 to identify the issuer of the standard.
GS08	480		M	Version/ Release / Industry Identifier Code	AN	1	12	"004030"
GS~TF~Sender ID~Receiver ID~20010523~0931~1101~X~004030								
Syntax Notes: **None**								

Functional Group Trailer Description

Segment: **GE** **Functional Group Trailer**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the end of a functional group and to provide control information**
Syntax Notes:
Semantic Notes: **The data interchange control number GE02 in this trailer must be identical to the same data element in the associated functional group header, GS06.**
Comments: **The use of identical data interchange control numbers in the associated functional group header and trailer is designed to maximize functional group integrity. The control number is the same as that used in the corresponding header.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X.12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Functional Group Segment								**(Required)**
Element ID	**Elem Ref #**	**Sub-Ele Ref#**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min.	**Max.**	
GE01	97		M	Number Of Transaction Sets Included	N0	1	6	Count of transaction sets within this GS/GE.
GE02	28		M/Z	Group Control Number	N0	1	9	The data interchange control number in the trailer must be identical to the same data element in the associated functional header (GS06).
GE~1~1101								
Syntax Notes: **None**								

Interchange Control Trailer Description

Segment: **IEA** **Interchange Control Trailer**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the end of an interchange of zero or more functional groups and interchange related control segments**
Comments:
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X.12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Syntax Notes:
Semantic Notes:

Interchange Segment								**(Required)**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min.	**Max.**	
IEA01	I16		M	Number Of Included Functional Groups	N0	1	5	Count of Functional Groups Within This ISA/IEA.
IEA02	I12		M	Interchange Control Number	N0	9	9	The interchange number in the trailer must be identical to the same data element in the associated interchange header (ISA13).
IEA~10~000000001								
Syntax Notes: **None**								

▶*813 Segment Structure for a Terminal Operator Report by Position Number*

813 – Table 1 – Header

Pos No.	IRS 813 Map	Header
0100	ST	Transaction Set Header
0200	BTI	Identify Tax Agency Information
0300	DTM	Tax Filing Period
0400	TIA	Total Net Reported
0430	REF	Line Item Control Number
0500	N1	Information Provider Name Detail
0600	N2	Additional Information Provider Name Detail
0800	N3	Address Detail
0900	N4	City, State, Zip Code Detail
1000	PER	General Contact Person
1000	PER	EDI Contact Person
0500	N1	Mailing Name Detail
0600	N2	Additional Mailing Name Detail
0800	N3	Mailing Address Detail
0900	N4	Mailing City, State, Zip Code Detail

813 – Table 2 – Body

Pos No.	IRS 813 Map	TOR	SCH
0100	TFS	Terminal Operator Report	Beginning of Schedules/Product Group
0200	REF	Relationship to Transaction	Relation to Transaction
0200	REF	Sequence Number	Sequence Number
0200	REF	No Activity	
0300	DTM	Ending Inventory Date	
0500	N1		Origin Terminal or State
0500	N1		Position Holder
0500	N1		Carrier Information
0500	N1		Destination Terminal or State
1000	FGS	Physical Inventory by Product	Shipping document
1100	REF	Sequence Number	Sequence Number
1200	DTM		Shipping document Date
1800	TIA	Ending Physical Inventory	Shipping document Net
1800	TIA		Shipping document Gross

813 – Table 3 – Trailer

Pos No.	IRS 813 Map	Trailer
0100	SE	Transaction Set Trailer

▶*813 Segment Structure for a Carrier Report by Position Number (continued)*

813 – Table 1 – Header

Pos No.	IRS 813 Map	Header
0100	ST	Transaction Set Header
0200	BTI	Identify Tax Agency Information
0300	DTM	Tax Filing Period
0400	TIA	Total Net Reported
0430	REF	Line Item Control Number
0500	N1	Information Provider Name Detail
0600	N2	Additional Information Provider Name Detail
0800	N3	Address Detail
0900	N4	City, State, Zip Code Detail
1000	PER	General Contact Person
1000	PER	EDI Contact Person
0500	N1	Mailing Name Detail
0600	N2	Additional Mailing Name Detail
0800	N3	Mailing Address Detail
0900	N4	Mailing City, State, Zip Code Detail

813 – Table 2 – Body

Pos No.	IRS 813 Map	CCR	SCH
0100	TFS	Carrier Report	Beginning of Schedules/Product Group
0200	REF	Relationship to Transaction	Relation to Transaction
0200	REF	Sequence Number	Sequence Number
0200	REF	No Activity	
0500	N1		Origin Terminal or State
0500	N1		Company Hiring Carrier (Consignor)
0500	N1		Carrier Information
0500	N1		Destination Terminal or State
0920	TIA	Total Delivered	
1000	FGS		Shipping document
1100	REF		Sequence Number
1200	DTM		Shipping document Date
1800	TIA		Shipping document Net
1800	TIA		Shipping document Gross

813 – Table 3 – Trailer

Pos No.	IRS 813 Map	Trailer
0100	SE	Transaction Set Trailer

XIII. 813 Electronic Filing of Tax Return Data for Carrier Reporting Form 720-CS

Functional Group ID=TF

Introduction

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Transaction Set (813) for use within the context of an Electronic Data Interchange (EDI) environment. This transaction set can be used by tax filers to electronically file tax returns with a federal, state, or local taxing authority and which may initiate payments related to the tax return.

Heading:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
M	0100	ST	Transaction Set Header	M	1		
M	0200	BTI	Beginning Tax Information	M	1		
M	0300	DTM	Date/Time Reference	M	10		
Must Use	0400	TIA	Tax Information and Amount	O	1000		n1
Not Used	0430	REF	Reference Identification	O	10		
Not Used	0450	TRN	Trace	O	1000		
Not Used	0470	BPR	Beginning Segment for Payment Order/Remittance Advice	O	1000		
			LOOP ID - N1			>1	
	0500	N1	Name	O	1		n2
	0600	N2	Additional Name Information	O	2		
Not Used	0700	IN2	Individual Name Structure Components	O	10		
	0800	N3	Address Information	O	2		
	0900	N4	Geographic Location	O	1		
	1000	PER	Administrative Communications Contact	O	2		

Detail:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
			LOOP ID - TFS			100000	
Must Use	0100	TFS	Tax Form	O	1		
Must Use	0200	REF	Reference Identification	O	10		
Not Used	0300	DTM	Date/Time Reference	O	10		
Not Used	0400	MSG	Message Text	O	1000		
			LOOP ID - N1			>1	
	0500	N1	Name	O	1		n3
Not Used	0600	N2	Additional Name Information	O	2		
Not Used	0700	IN2	Individual Name Structure Components	O	10		
Not Used	0800	N3	Address Information	O	2		
Not Used	0900	N4	Geographic Location	O	1		
			LOOP ID - TIA			10000	
	0920	TIA	Tax Information and Amount	O	1		n4
Not Used	0940	DTM	Date/Time Reference	O	10		
Not Used	0960	MSG	Message Text	O	1000		

			LOOP ID - FGS			100000	
	1000	FGS	Form Group	O	1		
	1100	REF	Reference Identification	O	10		
	1200	DTM	Date/Time Reference	O	10		
			LOOP ID - N1			>1	
Not Used	1300	N1	Name	O	1		n5
Not Used	1400	N2	Additional Name Information	O	2		
Not Used	1500	IN2	Individual Name Structure Components	O	10		
Not Used	1600	N3	Address Information	O	2		
Not Used	1700	N4	Geographic Location	O	1		
			LOOP ID - TIA			10000	
	1800	TIA	Tax Information and Amount	O	1		n6
Not Used	1900	DTM	Date/Time Reference	O	10		
Not Used	2000	MSG	Message Text	O	1000		

Summary:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
M	0100	SE	Transaction Set Trailer	M	1		

Transaction Set Notes

1. The TIA segment allows for tax information and amounts associated with the entire filing. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
2. This N1 loop reflects names and addresses associated with the entire filing.
3. This N1 loop reflects names and addresses associated with a particular tax form (TFS).
4. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
5. This N1 loop reflects names and addresses associated with a particular subset of a tax form.
6. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

Transaction Set Header Description

Segment: **ST** **Transaction Set Header**
Position: **0100**
Loop:
Level:
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the start of a transaction set and to assign a control number.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: The transaction set identifier (ST01) is used by the translation routines of the interchange partners to select the appropriate transaction set definition (e.g. 810 selects the Invoice Transaction Set).
The implementation convention reference (ST03) is used by the translation routines of the interchange partners to select the appropriate implementation convention to match the transaction set definition.

Beginning of Transaction Set Header Segment								**(Required) Pos. No. 0100**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)
ST03	1705		O/Z	Implementation Convention Reference	AN	1	5	Reference assigned to identify Implementation Convention. "0200" = Version 2, Release 00.
ST~813~1234~0200								
Syntax Notes:	**None**							
IRS Note:	**It is recommended that ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.**							

Segment: **BTI** **Beginning Tax Information**
Position: **0200**
Loop:
Level: **Heading**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the type of tax infromation.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: **1** BTI01 and BTI02 define the tax exchange program or tax filing.
2 BTI03 and BTI04 define the tax authority.
3 BTI05 is the transaction set creation date.
4 BTI07 and BTI08 provide the taxpayer's identity.
5 BTI09 and BTI10, BTI11 and BTI12, define secondary identification numbers for a tax filing or exchange program.

Beginning Tax Information Segment **(Required)** **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Defines as Tax Filing
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority
BTI04	67		M	ID Code	AN	9	9	"040539587"= IRS Headquarters DUNS number
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transaction Set Create Date, Transmission Date
BTI06	818		O	Name Control Identifier	AN	4	4	First 4 positions of Taxpayer's Legal Business Name. If business name is less than 4 characters, left justify name control and pad with "*".
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN Federal Employer Identification Number "34" = Social Security Number
BTI08	67		X	ID Code	AN	9	18	Taxpayer's FEIN or SSN or BN
BTI09	66		X	ID Code Qualifier	ID	2	2	"49" = State (assigned) Identification Number
BTI10	67		X	ID Code	AN	2	20	License or Permit Number
BTI11	66		X	ID Code Qualifier	ID	2	2	"48" = IRS Electronic Filer ID Number
BTI12	67		X	ID Code	AN	9	18	637 Permit Number
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: Use this element without BTI14. Use this element when transmitting the initial filing for a reporting period. "00" = Original Use for the first attempt to transmit your file. "05" = Replace Use when the first attempt of transmitted filing had corrupted data. This code should be used in response to the receipt of a 997 Functional Acknowledgement that flagged a transaction set level AK501 element or a Functional Group level AK901 element with an 'R' – Rejected code. "15" = Resubmission This code should be used when there is no receipt of a 997 Functional Acknowledgment within 2 business days after transmitting your initial return.
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: Use this element without the BTI13. Use this element when submitting modifications. "6R" = Resubmission This code should be used when there is no receipt of a 997 Functional Acknowledgment within 2 business days after transmitting modifications (via BTI14= '6S' or "CO"). "6S" = Supplemental Use when transmitting new or additional data not included in an initial or modified return. "CO" = Corrected Use when adjusting or correcting original or modified filing. This code should be used in response to the receipt of a 997 Functional Acknowledgment that flagged a transaction set level AK501 element with an 'E-Accepted, Errors noted' code; or when receiving a 151 Data Acknowledgement that does not contain BTA01=AT (Accepted code).

BTI~T6~050~47~040539587~20010523~ABCD~24~516999988~48~59-94-8888S~~~00

Syntax Notes: **If either BTI07 or BTI08 is present, then the other is required.**
If either BTI09 or BTI10 is present, then the other is required.
If either BTI11 or BTI12 is present, then the other is required.

IRS Notes:
BTI05 Segment – Must Use
BTI06 Segment – Must Use
BTI07 Segment – Must Use
BTI07 must contain '24' if the taxpayer has a Federal Employer's Identification Number (FEIN). Submit a '34' for SSN only for sole proprietorships that have not been issued a FEIN. (Application for a FEIN should be done immediately if one for the company does not exist. Application information can be found at http://www.irs.gov/excise).
At least one of BTI13 or BTI14 is required.
Only one of BTI13 or BTI14 may be present.
The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications. BTI14 should be used without BTI13. This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located below.

Element	Application
BTI13 [Initial Return]	
"00" = Original	**Use "Original" when first attempt to transmit your return to the department, no matter if the Department receives your return.**
"05" = Replace	**Use "Replace" when first attempt of transmitted return had corrupted data.**
"15" = Resubmission	**Use "Resubmission" when the IRS did not receive first attempt of your transmitted return.**
BTI14 [Amended Return]	
"CO" = Corrected	**Use "Corrected" when adjusting or correcting original or amended return.**
"6R" = Resubmission	**Use "Resubmission" when first attempt to transmit amended return was not received by the IRS.**
"6S" = Supplemental	**Use "Supplemental" when transmitting new or additional data not included in original or amended return.**

Segment: **DTM** **Date/Time Reference**
Position: **0300**
Loop:
Level: **Heading**
Usage: **Mandatory**
Max Use: **10**
Purpose: **To specify pertinent dates and times.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Tax Filing Period **(Required)**
Date/Time Reference Segment **Pos. No. 0300**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End
DTM~194~19981130								
Syntax Notes: **None**								
IRS Note: **Must use DTM02**								

Segment: **TIA** **Tax Information Amount**
Position: **0400**
Loop:
Level: **Heading**
Usage: **Mandatory**
Max Use: **1000**
Purpose: **To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Total Net Reported
Tax Information and Amount Segment **Pos. No. 0400**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	C03701	817	M	Tax Information Code	AN	4	4	"5001" = Total Net Reported
C03702 is not used. **TIA02 and TIA03 are not used.**								
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons in Tax Filing
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5001~~7940294~GA								
Syntax Notes: **TIA04 is required.**								
IRS Notes: **Even though this value can be calculated, it is included, as a control figure to verify that the amount calculated by the IRS is the same as expected by the taxpayer** **TIA05 is required.**								

Segment: **N1** **Name**
Position: 0500
Loop: N1 Optional
Level: Heading
Usage: Must Use
Max Use: 1
Purpose: To identify a party by type of organization, name and code.
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Name Detail
Name Segment **Pos. No. 0500**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"L9" = Information Provider Always use this code for physical address of the information provider . "31" = Postal Mailing Address A second 1/N1 loop using this code value must be provided containing, at a minimum, an N1, N3 and N4 segment if the mailing address is different than the physical address. If you wish to provide a different mailing address, provide a second N1 loop using "31".
N102	93		X	Name	AN	1	35	Taxpayer Name

N1~L9~BC Terminal Seaport
Syntax Notes: None
IRS Note: N102 is required.

Segment: **N2** **Additional Name Information**
Position: 0600
Loop: N1 Optional
Level: Heading
Usage: Must Use
Max Use: 2
Purpose: To specify additional names or those longer than 35 characters in length
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Additional Taxpayer Name Detail
Additional Name Segment **Pos. No. 0600**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N201	93		M	Name	AN	1	35	Taxpayer Name Use, if needed, to provide additional name information.
N202	93		O	Name	AN	1	35	Taxpayer Name Use, if needed, to provide additional name information.

N2~Sea Side Terminal~Seaport Terminal
Syntax Notes: None
IRS Note: None

Segment: **N3** **Address Information**
Position: 0800
Loop: N1 **Optional**
Level: Heading
Usage: Must Use
Max Use: 2
Purpose: To specify the location of the named party
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Address Detail
Address Information Segment **Pos. No. 0800**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N301	166		M	Address Information	AN	1	35	First Line Street Address
N302	166		O	Address Information	AN	1	35	Second Line Street Address
N3~48 Washington St~120 Trinity St								
Syntax Notes: **None**								
IRS Note: **None**								

Segment: **N4** **Geographic Location**
Position: 0900
Loop: N1 **Optional**
Level: Heading
Usage: Must Use
Max Use: 1
Purpose: To specify the geographic place of the named party
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

City, State, Zip Code Detail Location Geographic Segment								Pos. No. 0900
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N401	19		O	City Name	AN	2	30	Name of City
N402	156		O	State code or Province	ID	2	2	State or Province Abbreviation
N403	116		O	Postal (Zip) Code	ID	3	11	ZIP Code, ZIP Plus 4 Code or Foreign Postal code
N404	26		O	Country	ID	2	3	Country Abbreviation (United States = USA)
N4~Seaport~FL~99999~USA								
Syntax Notes:	**None**							
IRS Note:	**N401, N402, N403, and N404 are required.**							

Segment: **PER** **Administrative Communications Contact**
Position: **1000**
Loop: **N1** **Optional**
Level: **Heading**
Usage: **Optional**
Max Use: **1**
Purpose: **To identify a person or office to whom administrative communications should be directed**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

General Contact Person Administrative Communications Contact Segment								Pos. No. 1000
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact "EA" = EDI Coordinator
PER02	93		O	Name	AN	1	35	Contact Name
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number No formatting, no special characters, digits only
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number No formatting, no special characters, digits only
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail
PER08	364		X	Communications Number	AN	1	80	E-mail Address
PER~CN~C. P. Accountman~TE~60855599991234~FX~9995559990~EM~cpa@abcterm.com								
Syntax Notes:	**If either PER03 or PER04 is present, then the other is required.** **If either PER05 or PER06 is present, then the other is required.** **If either PER07 or PER08 is present, then the other is required.**							
IRS Note:	**Must use PER02.** **Must provide one of PER03 and PER04 or PER07 and PER08**							

End of Transaction Set Header

Transaction Set – Carrier Report (CCR)

Segment: **TFS** **Tax Form**
Position: 0100
Loop: TFS Optional
Level: Detail
Usage: Must Use
Max Use: 1
Purpose: To indicate the tax form or the type of tax form being reported
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
Comments:

Beginning of Carrier Report
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code
TFS02	127		M	Reference Identification	AN	3	3	"CCR" = Carrier Report
TFS03 , TFS04, TFS05 and TFS06 are not used when TFS01 = "T2" and TFS02 = "CCR"								

TFS~T2~CCR
Syntax Notes:
IRS Note: **This TFS loop (where TFS01='T2') is used only once per carrier EDI file.**

Segment: **REF** **Reference Identification**
Position: 0200
Loop: REF Optional
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note: 1) REF04 contains data relating to the value in REF02.

Relationship to the Transaction Information
Reference Segment **Pos. No. 0200**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier. Provide sequence number or code as appropriate. IRS = IRS Data N/A = If not applicable to the IRS 1 = No activity
REF03 Not used								
REF04-01	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)

								1)Use only when 2/REF0200 REF01=”SU” 2) Use composites REF04-02 and REF04-04 to indicate the state agency(s) that are to receive data under the provisions of the IRC 6103(c) consent. The state abbreviation(s) conveyed in the REF04-02 and REF04-04 composites represent the state agency(s) that is/are responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either was originated in or was destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the composite pairing(s). (Composite REF04-01/REF4-02 and/or REF04-03/REF04-04) a) When reporting carrier bulk deliveries to a terminal, or carrier bulk receipts from a terminal use composite REF04-02 to report the state in which the terminal is located. b) Not used when reporting total net transported on the Carrier Report (2/TFS/0100 TFS02 = ‘CCR’).
REF04-02	C040	127	M	Reference Identification	AN	2	2	State Abbreviation for state which data belongs to.
REF04-03	C040	128	X	Reference Identification Qualifier	ID	2	2	“S0” = Special Approval (S Zero)
REF04-04	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state which data belongs to.
REF~SU~IRS								
Syntax Notes:	**At least one of REF02 or REF03 is required.** **If either REF04-01 or REF04-02 is present, then the other is required.** **If either REF04-03 or REF04-04 is present, then the other is required.**							
IRS Notes:	**Two (2) iterations of this REF segment in 2/0200 are required in all circumstances. The first iteration must contain REF01= ‘SU’ - Special Processing Code, and the second iteration must contain REF01=‘55’–Sequence Number.** **If 2/TFS/0100 TFS01 = ‘T2’ and the account has no activity then supply a third iteration of the REF segment using ‘BE’ - Business Activity. If this third iteration of the REF segment is used then the current 2/TFS looping structure is complete.** **REF02 is always required.**							

Sequence Number
Reference Number Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	“55” = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/0200 REF01 = ‘55’ then provide a unique filer assigned sequence number. This number is to be unique for each occurrence of 2/REF/0200 within a 2/TFS/0100 loop at a minimum.
REF~55~000000000000011								
Syntax Notes:	**None..**							
IRS Notes:	**Two (2) iterations of this REF segment are required in all circumstances. The first iteration must contain REF01 = ‘SU’ - Special Processing Code, and the second iteration must contain REF01 = ‘55’ - Sequence Number.** **If 2/TFS/0100 TFS01 = ‘T2’ and the account has no activity then supply a third iteration of the REF segment using ‘BE’ - Business Activity. If this third iteration of the REF segment is used then the current 2/TFS looping structure is complete.** **REF02 is always required.**							

No Activity Reference Number Segment								(Conditional) Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	20	"1" = No Activity Use only when there is no business activity during the current filing period.
REF~BE~1								
Syntax Notes:	**None.**							
IRS Notes:	**Two (2) iterations of this REF segment are required in all circumstances. The first iteration must contain REF01 = 'SU' - Special Processing Code, and the second iteration must contain REF01 = '55' - Sequence Number. If 2/TFS/0100 TFS01 = 'T2' and the account has no activity then supply a third iteration of the REF segment using 'BE' - Business Activity. If this third iteration of the REF segment is used then the current 2/TFS looping structure is complete. REF02 is always required.**							

Segment: **TIA** **Tax Information and Amount**
Position: 0920
Loop: TIA **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note:

Total Delivered Tax Information and Amount Segment								(Conditional) Pos. No. 0920
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	TIA Code "5004" = Total Net Transported
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT" = Liters
TIA~5004~~~780000~GA								
Syntax Note:	**TIA04 and TIA05 are required.**							
IRS Notes:	**This is a required segment if 1/TFS/0100/TFS01 = "T2" and there is business activity for the reporting period. Total Net Transported is the sum of all net gallon fields in schedule receipts and disbursements for the carrier.**							

End of TFS loop (CCR Tax Form Code 2/TFS/0100/TFS01=T2 loop)

Beginning of Carrier Schedule Detail (CCR Tax Schedule Code 2/TFS/0100/TFS01 = T3 loop)

This TFS loop begins the schedule detail. It repeats when one of the following values changes:
Tax Form, Tax Schedule Code, Mode Code, Product Code, Consignor, Origin or Destination.

If there are no transactions to report in this filing, it is not necessary to transmit a Schedules TFS loop. You must indicate no activity in the CCR Tax Form Code (2/TFS/0100/TFS01 = T2) section of this map.

Segment: **TFS** **Tax Form**
Position: **0100**
Loop: **TFS Optional**
Level: **Detail**
Usage: **Must Use**
Max Use: **1**
Purpose: **To indicate the tax form or the type of tax form being reported**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
Comments:

Beginning of Carrier Report
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	3	3	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier If TFS01 = 'T3' use either '14D' or '14E'. "14E" = Carrier Deliveries "14D" = Carrier Receipts
TFS03	128		X	Reference Identification Qualifier	ID	2	2	Code qualifying the Reference Identification Use for schedule processing only. PG Product Group
TFS04	127		X	Reference Identification	AN	3	3	Reference Information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier Use for schedule processing only. See list of Product Codes in Appendix A.
TFS05	66		X	Identification Code Qualifier	ID	2	2	Code designating the system/method of code structure used for Identification Code (67) Use for schedule processing only. 94 Mode
TFS06	67		X	Identification Code	AN	2	18	Code identifying a party or other code Use for schedule processing only. Use the appropriate code from the list below. For 1 character codes, left justify with a trailing space. B Barge J Truck PL Pipeline R Rail RT Removal from Terminal (other than by truck or rail) for sale or consumption S Ship

TFS~T3~14E~PG~065~94~PL

Syntax Notes: **If either TFS03 or TFS04 is present, then the other is required.**
If either TFS05 or TFS06 is present, then the other is required.

IRS Notes: **This TFS loop begins the tax reporting detail. It repeats when one of the following values change:**
Tax Form Code, Tax Schedule Code , Mode Code , Product Code , Consignor, Origin or Destination.

Segment: **REF** **Reference Identification**
Position: 0200
Loop: TFS Optional
Level: Detail
Usage: Must Use
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: REF04 contains data relating to the value cited in REF02
Comments:

Relationship to the Transaction Information Reference Segment **Pos. No. 0200**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier. Provide sequence number or code as appropriate. IRS = IRS Data N/A = If not applicable to the IRS
REF03 Not used								
REF04-01	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero) 1)Use only when 2/REF0200 REF01="SU" 2) Use composites REF04-02 and REF04-04 to indicate the state agency(s) that are to receive data under the provisions of the IRC 6103(c) consent. The state abbreviation(s) conveyed in the REF04-02 and REF04-04 composites represent the state agency(s) that is/are responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either was originated in or was destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the composite pairing(s). (Composite REF04-01/REF4-02 and/or REF04-03/REF04-04) When reporting carrier bulk deliveries to a terminal, or carrier bulk receipts from a terminal use composite REF04-02 to report the state in which the terminal is located.
REF04-02	C040	127	M	Reference Identification	AN	2	2	State Abbreviation for state which data belongs to.
REF04-03	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF04-04	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state which data belongs to.

REF~SU~IRS~~S0^FL^S0^GA

Syntax Notes: **If either REF04-01 or REF04-02 is present, then the other is required.**
If either REF04-03 or REF04-04 is present, then the other is required.

IRS Notes: **Two (2) iterations of this REF segment in 2/0200 are required in all circumstances. The first iteration must contain REF01= 'SU' - Special Processing Code, and the second iteration must contain REF01='55'–Sequence number.**
REF02 is always required.

Sequence Number Reference Number Segment								Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/0200 REF01 = '55' then provide a unique filer assigned sequence number. This number is to be unique for each occurrence of 2/REF/0200 within a 2/TFS/0100 loop at a minimum.
REF~55~000000000000021								
Syntax Notes:	**None..**							
IRS Notes:	**Two (2) iterations of this REF segment are required in all circumstances. The first iteration must contain REF01 = 'SU' - Special Processing Code, and the second iteration must contain REF01 = '55' - Sequence Number.** **REF02 is always required.** **REF03 is used for responding to an error.**							

For Carrier Receipts (2/TFS/0100/TFS02=14D), three (3) iterations of the N1 segment are required using N101 codes 'CA', 'CI' and 'OT'

Segment: **N1** **Name**
Position: **0500**
Loop: **N1 Optional**
Level: **Detail**
Usage: **Optional**
Max Use: **1**
Purpose: **To identify a party by type of organization, name and code.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Carrier Name Segment								Pos. No. 0500
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CA", supply Carrier Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CA" "34" = SSN Use only if 2/N1/0500/N101="CA" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Carrier FEIN or SSN Provide the number identified in 2/N1/0500/N103
N1~CA~TOTA~24~351234567								
Syntax Notes:	**If either N103 or N104 is present, then the other is required**							
IRS Notes:	**This is a required segment when processing schedule details.** **For Carrier Receipts, use three (3) iterations of this segment using N101 codes 'CA', 'CI', and 'OT'. Refer to Appendix D and M for examples and usage guidance.** **N102 is required. N103 and N104 are required.**							

Consignor (Person Hiring Carrier)
Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"CI" = Consignor (Person Hiring the Carrier)
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Consignor Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CI" "34" = SSN Use only if 2/N1/0500/N101="CI" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Consignor's FEIN or SSN Provide the number identified in 2/N1/0500/N103

N1~CI~TEXA~24~361234567

Syntax Notes: **If either N103 or N104 is present, then the other is required**

IRS Notes: **This is a required segment when processing schedule details.**
For Carrier Receipts, use three (3) iterations of this segment using N101 codes 'CA', 'CI', and 'OT'. Refer to Appendix D and M for examples and usage guidance. N102 is required.

Origin Terminal
Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"OT" = Origin Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code Use only if 2/N1/0500/N101="OT"
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code Provide the number identified in 2/N1/0500/N103

N1~OT~~TC~T59FL1111

Syntax Notes: **At least one of N102 or N103 is required.**
If either N103 or N104 is present, then the other is required

IRS Notes: **This is a required segment when processing schedule details.**
For Carrier Receipts, use three (3) iterations of this segment using N101 codes 'CA', 'CI', and 'OT'. Refer to Appendix D and M for examples and usage guidance.

For Carrier Deliveries (2/TFS/0100/TFS02=14E), three (3) iterations of the N1 segment are required using N101 codes 'CA', 'CI' and 'DT'

Segment: **N1** **Name**
Position: 0500
Loop: N1 Optional
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To identify a party by type of organization, name and code.
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Carrier
Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CA", supply Carrier Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CA" "34" = SSN Use only if 2/N1/0500/N101="CA" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Carrier FEIN or SSN Provide the number identified in 2/N1/0500/N103

N1~CA~TOTA~24~351234567

Syntax Notes: **If either N103 or N104 is present, then the other is required**

IRS Notes: **This is a required segment when processing schedule details.**
For Carrier Deliveries, use three (3) iterations of this segment using N101 codes 'CA', 'CI', and 'DT'. Refer to Appendix D and M for examples and usage guidance. N102 is required.

Consignor (Person Hiring Carrier)
Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"CI" = Consignor (Person Hiring the Carrier)
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Consignor Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CI" "34" = SSN Use only if 2/N1/0500/N101="CI" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Consignor's FEIN or SSN Provide the number identified in 2/N1/0500/N103

N1~CI~TEXA~24~361234567

Syntax Notes: **If either N103 or N104 is present, then the other is required**

IRS Notes: **This is a required segment when processing schedule details.**
For Carrier Deliveries, use three (3) iterations of this segment using N101 codes 'CA', 'CI', and 'DT'. Refer to Appendix D and M for examples and usage guidance. N102 is required.

Destination Terminal Name Segment								Pos. No. 0500
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code Use only if 2/N1/0500/N101="DT"
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code Provide the number identified in 2/N1/0500/N103
N1~DT~~TC~T59FL1111								
Syntax Notes:	**At least one of N102 or N103 is required.** **If either N103 or N104 is present, then the other is required**							
IRS Notes:	**This is a required segment when processing schedule details.** **For Carrier Deliveries, use three (3) iterations of this segment using N101 codes 'CA', 'CI', and 'DT'. Refer to Appendix D and M for examples and usage guidance.**							

This FGS loop begins individual shipments within the TFS loop. It is repeated when one of the following changes:

Bill of Lading (Document) Number
Bill of Lading Date (Date Shipped)
Gallons

Segment: **FGS** **Form Group**
Position: 1000
Loop: FGS Optional
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To provide information for a section or data group in a form or schedule
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note 1) FGS01 defines the type of section or data group.
2) FGS02 and FGS03 uniquely identify the section or data group.

Bill of Lading Forms Group Segment								Pos. No. 1000
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
FGS01	350		M	Assigned Identification	AN	1	2	"D" = Schedule Detail
FGS02	128		X	Reference Identification Qualifier	ID	2	2	Reference Identification Qualifier "BM" = Bill of Lading Number
FGS03	127		X	Reference Identification	AN	1	15	Reference Identification Provide the Bill of Lading/Ticket Number
FGS~D~BM~00123456								
Syntax Notes:	**If either FGS02 or FGS03 is present, then the other is required.**							
IRS Notes:	**Required when processing schedule details.**							

Segment: **REF** **Reference Identification**
Position: 1100
Loop: TFS Optional
Level: Detail
Usage: Must Use
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
Comments:

Sequence Number
Reference Number Segment **Pos. No. 1100**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/0200 REF01 = '55' then provide a unique filer assigned sequence number. This number is to be unique for each occurrence of 2/REF/1100 within a 2/FGS/1000 inside a 2/TFS/0100 loop at a minimum. Filers may use any assigned transaction number as a sequence number for each receipt and delivery as long as each occurrence is unique.

REF~55~000000000000031

Syntax Notes: **None..**

IRS Notes: **This is a required segment for each occurrence of the 2/FGS/1000 loop structure.**
REF02 is always required.

Segment: **DTM** **Date/Time Reference**
Position: 1200
Loop: TFS Optional
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify pertinent dates and times
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Bill of Lading Date **Date/Time Reference Segment**								**Pos. No. 1200**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
DTM01	374		M	Date/Time Qualifier	ID	3	3	Date/Time Qualifier "095" = Bill of Lading Date
DTM02	373		X	Date	DT	8	8	Date Expressed as CCYYMMDD Shipping Document Date
DTM~095~20010505								
Syntax Notes:	**DTM02 is required.**							
IRS Notes:	**Required when processing schedule details.**							

Segment: **TIA** **Tax Information and Amount**
Position: 1800
Loop: TIA **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note:

Inventory **Tax Information and Amount Segment**								**(Required if FGS is Used)** **Pos. No. 1800**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5005" = Net Required when processing schedule details 2/TFS/0100 TFS02="T3"
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Numeric Value of Quantity Provide quantity in gallons. Receipts and Deliveries should always be entered as a positive value. Changes to Receipts and Disbursements will always be treated as an adjustment to the original submission. For specific examples, refer to Appendix M, Business Case Examples.
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5005~~~420000~GA								
Syntax Notes:	**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**							
IRS Note:	**When reporting carrier schedule details, one iteration of the 2/TIA/1800 segment detailing net gallons (TIA01=5005) is required, and a second iteration to provide gross gallons (TIA01=5006) is optional.**							

Inventory								**(Optional)**
Tax Information and Amount Segment								**Pos. No. 1800**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
TIA01	C03701	817	M	Tax Information ID Number	AN	4	4	"5006" = Gross Required when processing schedule details 2/TFS/0100 TFS02="T3"
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Numeric Value of Quantity Provide quantity in gallons. Receipts and Deliveries should always be entered as a positive value. Changes to Receipts and Disbursements will always be treated as an adjustment to the original submission. For specific examples, refer to Appendix M, Business Case Examples.
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5006~~~85100~GA								
Syntax Notes:			**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**					
IRS Note:			**When reporting carrier schedule details, one iteration of the 2/TIA/1800 segment detailing net gallons (TIA01=5005) is required, and a second iteration to provide gross gallons (TIA01=5006) is optional.**					

End of FGS loop for Individual Shipments.
End of TFS loop for Carrier Schedule. (2/TFS/0100/TFS01=T3)

Transaction Set Trailer Description

Segment: **SE** **Transaction Set Trailer**
Position: 0100
Loop:
Level: Summary
Usage: Mandatory
Max Use: 1
Purpose: To indicate the end of a transaction set and provide the count of transmitted segments including the beginning (ST) and ending (SE) segments.
Key:

Not Used	Not used: no data to transmit
Syntax Notes	Note: Notes defined by X12 Standards
IRS Notes	Note: Notes defined by IRS Excise

Semantic Notes:

End of Transaction Set Trailer Segment **(Required) Pos. No. 0100**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
SE01	96		M	Number of Included Segments	N0	1	10	Number of segments included in the transaction set including SE and ST.
SE02	329		M	Transaction Set Control Number	AN	4	9	Identifying control number that must be unique within the transaction set functional group assigned by the originator for a transaction set. b

SE~156~10001

Syntax Notes: None
IRS Notes: SE is the last segment of each transaction set.

End of Transaction Set

XIV. 813 Electronic Filing of Tax Return Data Terminal Operator Reporting Form 720-TO

Functional Group ID=TF

Introduction

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Transaction Set (813) for use within the context of an Electronic Data Interchange (EDI) environment. This transaction set can be used by tax filers to electronically file tax returns with a federal, state, or local taxing authority and which may initiate payments related to the tax return.

Heading:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
M	0100	ST	Transaction Set Header	M	1		
M	0200	BTI	Beginning Tax Information	M	1		
M	0300	DTM	Date/Time Reference	M	10		
	0400	TIA	Tax Information and Amount	O	1000		n1
Not Used	0430	REF	Reference Identification	O	10		
Not Used	0450	TRN	Trace	O	1000		
Not Used	0470	BPR	Beginning Segment for Payment Order/Remittance Advice	O	1000		
			LOOP ID - N1			>1	
	0500	N1	Name	O	1		n2
	0600	N2	Additional Name Information	O	2		
Not Used	0700	IN2	Individual Name Structure Components	O	10		
	0800	N3	Address Information	O	2		
	0900	N4	Geographic Location	O	1		
	1000	PER	Administrative Communications Contact	O	2		

Detail:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
			LOOP ID - TFS			100000	
Must Use	0100	TFS	Tax Form	O	1		
Must Use	0200	REF	Reference Identification	O	10		
	0300	DTM	Date/Time Reference	O	10		
Not Used	0400	MSG	Message Text	O	1000		
			LOOP ID - N1			>1	
	0500	N1	Name	O	1		n3
Not Used	0600	N2	Additional Name Information	O	2		
Not Used	0700	IN2	Individual Name Structure Components	O	10		
Not Used	0800	N3	Address Information	O	2		
Not Used	0900	N4	Geographic Location	O	1		
			LOOP ID - TIA			10000	
Not Used	0920	TIA	Tax Information and Amount	O	1		n4
Not Used	0940	DTM	Date/Time Reference	O	10		
Not Used	0960	MSG	Message Text	O	1000		
			LOOP ID - FGS			100000	

	1000	FGS	Form Group	O	1		
	1100	REF	Reference Identification	O	10		
	1200	DTM	Date/Time Reference	O	10		
			LOOP ID - N1			>1	
Not Used	1300	N1	Name	O	1		n5
Not Used	1400	N2	Additional Name Information	O	2		
Not Used	1500	IN2	Individual Name Structure Components	O	10		
Not Used	1600	N3	Address Information	O	2		
Not Used	1700	N4	Geographic Location	O	1		
			LOOP ID - TIA			10000	
	1800	TIA	Tax Information and Amount	O	1		n6
Not Used	1900	DTM	Date/Time Reference	O	10		
Not Used	2000	MSG	Message Text	O	1000		

Summary:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
M	0100	SE	Transaction Set Trailer	M	1		

Transaction Set Notes

1. The TIA segment allows for tax information and amounts associated with the entire filing. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
2. This N1 loop reflects names and addresses associated with the entire filing.
3. This N1 loop reflects names and addresses associated with a particular tax form (TFS).
4. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
5. This N1 loop reflects names and addresses associated with a particular subset of a tax form.
6. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

Transaction Set Header Description

Segment: **ST** **Transaction Set Header**
Position: **0100**
Loop:
Level:
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the start of a transaction set and to assign a control number.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: 1 The transaction set identifier (ST01) is used by the translation routines of the interchange partners to select the appropriate transaction set definition (e.g. 810 selects the Invoice Transaction Set).
2 The implementation convention reference (ST03) is used by the translation routines of the interchange partners to select the appropriate implementation convention to match the transaction set definition.

Beginning of Transaction Set Header Segment								**(Required) Pos. No. 0100**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)
ST03	1705		O/Z	Implementation Convention Reference	AN	1	5	Reference assigned to identify Implementation Convention. "0200" = Version 2, Release 00
ST~813~1234~0200								
Syntax Notes:	**None**							
IRS Note:	**It is recommended that ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.**							

Segment: **BTI** **Beginning Tax Information**
Position: **0200**
Loop:
Level: **Heading**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the type of tax infromation.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: 1 BTI01 and BTI02 define the tax exchange program or tax filing.
2 BTI03 and BTI04 define the tax authority.
3 BTI05 is the transaction set creation date.
4 BTI07 and BTI08 provide the taxpayer's identity.
5 BTI09 and BTI10, BTI11 and BTI12, define secondary identification numbers for a tax filing or exchange program.

Beginning Tax Information Segment								(Required) Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Defines as Tax Filing
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority
BTI04	67		M	ID Code	AN	9	9	"040539587"= IRS Headquarters DUNS number
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transaction Set Create Date, Transmission Date
BTI06	818		O	Name Control Identifier	AN	4	4	First 4 positions of Taxpayer's Legal Business Name. If business name is less than 4 characters, left justify name control and pad with "*".
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN Federal Employer Identification Number "34" = Social Security Number
BTI08	67		X	ID Code	AN	9	18	Taxpayer's FEIN or SSN or BN
BTI09	66		X	ID Code Qualifier	ID	2	2	"49" = State (assigned) Identification Number
BTI10	67		X	ID Code	AN	2	20	License or Permit Number
BTI11	66		X	ID Code Qualifier	ID	2	2	"48" = IRS Electronic Filer ID Number
BTI12	67		X	ID Code	AN	9	18	637 Permit Number
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: Use this element without BTI14. Use this element when transmitting the initial filing for a reporting period. "00" = Original Use for the first attempt to transmit your file. "05" = Replace Use when the first attempt of transmitted filing had corrupted data. This code should be used in response to the receipt of a 997 Functional Acknowledgement that flagged a transaction set level AK501 element or a Functional Group level AK901 element with an 'R' – Rejected code. "15" = Resubmission This code should be used when there is no receipt of a 997 Functional Acknowledgment within 2 business days after transmitting your initial return.
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: Use this element without the BTI13. Use this element when submitting modifications. "6R" = Resubmission This code should be used when there is no receipt of a 997 Functional Acknowledgment within 2 business days after transmitting modifications (via BTI14= '6S' or "CO"). "6S" = Supplemental Use when transmitting new or additional data not included in an initial or modified return. "CO" = Corrected Use when adjusting or correcting original or modified filing. This code should be used in response to the receipt of a 997 Functional Acknowledgment that flagged a transaction set level AK501 element with an 'E-Accepted, Errors noted' code; or when receiving a 151 Data Acknowledgement that does not contain BTA01=AT (Accepted code).
BTI~T6~050~47~040539587~20010523~ABCD~24~516999988~48~59-94-8888S~~~00								
Syntax Notes:	**If either BTI07 or BTI08 is present, then the other is required.** **If either BTI09 or BTI10 is present, then the other is required.**							

If either BTI11 or BTI12 is present, then the other is required.	
IRS Notes: **BTI05 Segment – Must Use** **BTI06 Segment – Must Use** **BTI07 Segment – Must Use** **BTI07 must contain '24' if the taxpayer has a Federal Employer's Identification Number (FEIN). Submit a '34' for SSN only for sole proprietorships that have not been issued a FEIN. (Application for a FEIN should be done immediately if one for the company does not exist. Application information can be found at http://www.irs.gov/excise).** **At least one of BTI13 or BTI14 is required.** **Only one of BTI13 or BTI14 may be present.** **The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications. BTI14 should be used without BTI13. This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located below.**	
Element	**Application**
BTI13 [Initial Return]	
"00" = Original	**Use "Original" when first attempt to transmit your return to the department, no matter if the Department receives your return.**
"05" = Replace	**Use "Replace" when first attempt of transmitted return had corrupted data.**
"15" = Resubmission	**Use "Resubmission" when the IRS did not receive first attempt of your transmitted return.**
BTI14 [Amended Return]	
"CO" = Corrected	**Use "Corrected" when adjusting or correcting original or amended return.**
"6R" = Resubmission	**Use "Resubmission" when first attempt to transmit amended return was not received by the IRS.**
"6S" = Supplemental	**Use "Supplemental" when transmitting new or additional data not included in original or amended return.**

Segment: **DTM** **Date/Time Reference**
Position: **0300**
Loop:
Level: **Heading**
Usage: **Mandatory**
Max Use: **10**
Purpose: **To specify pertinent dates and times.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Tax Filing Period **(Required)**
Date/Time Reference Segment **Pos. No. 0300**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End
DTM~194~19981130								
Syntax Notes: **None**								
IRS Note: **Must use DTM02**								

Segment: **TIA** **Tax Information Amount**
Position: **0400**
Loop:
Level: **Heading**
Usage: **Mandatory**
Max Use: **1000**
Purpose: **To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Total Net Reported
Tax Information and Amount Segment **Pos. No. 0400**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	C03701	817	M	Tax Information Code	AN	4	4	"5001" = Total Net Reported
C03702 is not used. **TIA02 and TIA03 are not used.**								
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons in Tax Filing
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5001~~7940294~GA								
Syntax Notes:		**TIA04 is required.**						
IRS Note:		**Even though this value can be calculated, it is included, as a control figure to verify that the amount calculated by the IRS is the same as expected by the taxpayer. TIA05 is required..**						

Segment: **N1** **Name**
Position: 0500
Loop: N1 Optional
Level: Heading
Usage: Must Use
Max Use: 1
Purpose: To identify a party by type of organization, name and code.
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Name Detail
Name Segment **Pos. No. 0500**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"L9" = Information Provider Always use this code for physical address of the information provider . "31" = Postal Mailing Address A second 1/N1 loop using this code value must be provided containing, at a minimum, an N1, N3 and N4 segment if the mailing address is different than the physical address. If you wish to provide a different mailing address, provide a second N1 loop using "31".
N102	93		X	Name	AN	1	35	Taxpayer Name

N1~L9~BC Terminal Seaport
Syntax Notes: None
IRS Note: N102 is required.

Segment: **N2** **Additional Name Information**
Position: 0600
Loop: N1 Optional
Level: Heading
Usage: Must Use
Max Use: 2
Purpose: To specify additional names or those longer than 35 characters in length
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Additional Taxpayer Name Detail
Additional Name Segment **Pos. No. 0600**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N201	93		M	Name	AN	1	35	Taxpayer Name Use, if needed, to provide additional name information.
N202	93		O	Name	AN	1	35	Taxpayer Name Use, if needed, to provide additional name information.

N2~Sea Side Terminal~Seaport Terminal
Syntax Notes: None
IRS Note: None

Segment: **N3** **Address Information**
Position: 0800
Loop: N1 **Optional**
Level: Heading
Usage: Must Use
Max Use: 2
Purpose: To specify the location of the named party
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Address Detail
Address Information Segment **Pos. No. 0800**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N301	166		M	Address Information	AN	1	35	First Line Street Address
N302	166		O	Address Information	AN	1	35	Second Line Street Address
N3~48 Washington St~120 Trinity St								
Syntax Notes:	**None**							
IRS Note:	**None**							

Segment: **N4** **Geographic Location**
Position: 0900
Loop: N1 **Optional**
Level: Heading
Usage: Must Use
Max Use: 1
Purpose: To specify the geographic place of the named party
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

City, State, Zip Code Detail
Location Geographic Segment **Pos. No. 0900**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N401	19		O	City Name	AN	2	30	Name of City
N402	156		O	State code or Province	ID	2	2	State or Province Abbreviation
N403	116		O	Postal (Zip) Code	ID	3	11	ZIP Code, ZIP Plus 4 Code or Foreign Postal code
N404	26		O	Country	ID	2	3	Country Abbreviation (United States = USA)
N4~Seaport~FL~99999~USA								
Syntax Notes:	**None**							
IRS Note:	**N401, N402, N403, and N404 are required.**							

Segment: **PER** **Administrative Communications Contact**
Position: 1000
Loop: N1 Optional
Level: Heading
Usage: Optional
Max Use: 1
Purpose: To identify a person or office to whom administrative communications should be directed
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

General Contact Person
Administrative Communications Contact Segment **Pos. No. 1000**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact "EA" = EDI Coordinator
PER02	93		O	Name	AN	1	35	Contact Name
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number No formatting, no special characters, digits only
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number No formatting, no special characters, digits only
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail
PER08	364		X	Communications Number	AN	1	80	E-mail Address

PER~CN~C. P. Accountman~TE~60855599991234~FX~9995559990~EM~cpa@abcterm.com

Syntax Notes: **If either PER03 or PER04 is present, then the other is required.**
If either PER05 or PER06 is present, then the other is required.
If either PER07 or PER08 is present, then the other is required.

IRS Note: **Must use PER02.**
Must provide one of PER03 and PER04 or PER07 and PER08

End of Transaction Set Header

Transaction Set – Terminal Operator Report (TOR)

This TFS loop reports information on the TOR (2/TFS/0100/TFS01=T2). Transaction detail is reported using the Schedule section of this map (2/TFS/0100/TFS01=T3).

Segment: **TFS** **Tax Form**
Position: 0100
Loop: TFS **Optional**
Level: Detail
Usage: Must Use
Max Use: 1
Purpose: To indicate the tax form or the type of tax form being reported
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Comments:

Beginning of Terminal Operator Report
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code
TFS02	127		M	Reference Identification	AN	3	3	"TOR" = Terminal Operator Report
TFS03 and TFS04 are not used when TFS01 = "T2"								
TFS05	66		X	ID Code Qualifier	ID	2	2	"TC" = IRS Terminal Code
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN)

TFS~T2~TOR~~~TC~T59FL1111

Syntax Notes: **If either TFS05 or TFS06 is present, then the other is required.**

IRS Note: **The TFS loop is repeated when reporting information for each terminal reported. Repeat the FGS loop within the TFS loop for each product reported.**

Segment: **REF** **Reference Identification**
Position: 0200
Loop: REF **Optional**
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note: 1) REF04 contains data relating to the value in REF02.

Relationship to the Transaction Information Reference Segment								Pos. No. 0200
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier. Provide sequence number or code as appropriate. IRS = IRS Data N/A = If not applicable to the IRS 1= No activity
REF03 Not used								
REF04-01	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero) 1)Use only when 2/REF0200 REF01="SU" 2) Use composites REF04-02 and REF04-04 to indicate the state agency(s) that are to receive data under the provisions of the IRC 6103(c) consent. The state abbreviation(s) conveyed in the REF04-02 and REF04-04 composites represent the state agency(s) that is/are responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either was originated in or was destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the composite pairing(s). (Composite REF04-01/REF4-02 and/or REF04-03/REF04-04) a) When reporting ending inventory, terminal receipts, terminal bulk disbursements, carrier bulk deliveries to a terminal, or carrier bulk receipts from a terminal use composite REF04-02 to report the state in which the terminal is located. b) When reporting terminal non-bulk disbursements use composite REF04-02 to report the state in which the terminal is located and composite REF04-04 to report the state in which the product is delivered. c) Not used when reporting total net transported on the Carrier Report (2/TFS/0100 TFS02 = 'CCR').
REF04-02	C040	127	M	Reference Identification	AN	2	2	State Abbreviation for state which data belongs to.
REF04-03	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF04-04	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state which data belongs to.
REF~SU~IRS~~S0^FL								
Syntax Notes:	**At least one of REF02 or REF03 is required.** **If either REF04-01 or REF04-02 is present, then the other is required.** **If either REF04-03 or REF04-04 is present, then the other is required.**							
IRS Notes:	**Two (2) iterations of this REF segment in 2/0200 are required in all circumstances. The first iteration must contain REF01= 'SU' - Special Processing Code, and the second iteration must contain REF01='55'–Sequence Number.** **If 2/TFS/0100 TFS01 = 'T2' and the account has no activity then supply a third iteration of the REF segment using 'BE' - Business Activity. If this third iteration of the REF segment is used then the current 2/TFS looping structure is complete.** **REF02 is always required.**							

Sequence Number **Reference Number Segment**								**Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/0200 REF01 = '55' then provide a unique filer assigned sequence number. This number is to be unique for each occurrence of 2/REF/0200 within a 2/TFS/0100 loop at a minimum.
REF~55~000000000000001								
Syntax Notes:	**At least one of REF02 or REF03 is required.**							
IRS Notes:	**Two (2) iterations of this REF segment are required in all circumstances. The first iteration must contain REF01 = 'SU' - Special Processing Code, and the second iteration must contain REF01 = '55' - Sequence Number.** **If 2/TFS/0100 TFS01 = 'T2' and the account has no activity then supply a third iteration of the REF segment using 'BE' - Business Activity. If this third iteration of the REF segment is used then the current 2/TFS looping structure is complete.** **REF02 is always required.**							

No Activity **Reference Number Segment**								**(Conditional)** **Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	20	"1" = No Activity Use only when there is no business activity during the current filing period.
REF~BE~1								
Syntax Notes:	**None.**							
IRS Notes:	**Two (2) iterations of this REF segment are required in all circumstances. The first iteration must contain REF01 = 'SU' - Special Processing Code, and the second iteration must contain REF01 = '55' - Sequence Number.** **If 2/TFS/0100 TFS01 = 'T2' and the account has no activity then supply a third iteration of the REF segment using 'BE' - Business Activity. If this third iteration of the REF segment is used then the current 2/TFS looping structure is complete.** **REF02 is always required.**							

Segment: **DTM** **Date/Time Reference**
Position: 0300
Loop: TFS **Optional**
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify pertinent dates and times
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

.

Ending Inventory Date **Date/Time Reference Segment**								**(Conditional)** **Pos. No. 0300**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
DTM01	374		M	Date/Time Qualifier	ID	3	3	"184" = Inventory Date
DTM02	373		X	Date	DT	8	8	Date expressed as "CCYYMMDD" Information Filing Period End Date
DTM~184~19981130								
Syntax Notes:	**DTM02 is required.**							
IRS Note:	**Required for Terminal Operator Reporting (2/TFS/010 TFS02= 'TOR'). One additional iteration of this segment is required for change of terminal ownership transactions.**							

Terminal Sold/Acquired Date **Date/Time Reference Segment**								**(Conditional)** **Pos. No. 0300**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
DTM01	374		M	Date/Time Qualifier	ID	3	3	"572" = Date Property Sold "631" = Date Property Acquired
DTM02	373		X	Date	DT	8	8	Date expressed as "CCYYMMDD" Date of Terminal Ownership change.
DTM~572~20010520								
Syntax Notes:	**DTM02 is required.**							
IRS Note:	**This segment is used once when you purchase or sell a terminal.**							

Segment: **FGS** **Form Group**
Position: 1000
Loop: FGS **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To provide information for a section or data group in a form or schedule
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note

Physical Inventory by Product Form Group Segment								(Conditional) Pos. No. 1000
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
FGS01	350		M	Assigned Identification	AN	2	2	"BI" = Beginning Inventory Use only when filing via EDI for the first time (first EDI Filing) or when reporting a change of terminal ownership and you are the acquiring party. "EI" = Ending Inventory Use when 2/TFS/0100 TFS02= 'TOR' "GL"= Gains and Losses Use when 2/TFS/0100 TFS02= 'TOR'
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group Use when 2/TFS/0100 TFS02= 'TOR'
FGS03	127		X	Reference Identification	AN	3	3	Product Code When 2/TFS/0100 TFS02= 'TOR' use a valid product code that can be found in Appendix A, Product Codes
FGS~EI~PG~065								
Syntax Notes:	**If either FGS02 or FGS03 is present, then the other is required.**							
IRS Notes:	**None**							

Segment: **REF** **Reference Identification**
Position: 1100
Loop: FGS **Optional**
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Sequence Number Reference Number Segment								Pos. No. 1100
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF100 REF01= '55' then provide a unique filer assigned sequence number. This number is to be unique for each occurrence of 2/REF/1100 within a 2/FGS/1000 loop inside a 2/TFS/0100 loop at a minimum. Filers may use any assigned transaction number as a sequence number as long as each occurrence is unique.
REF~55~000000000000000002								
Syntax Notes:	**None**							
IRS Notes:	**This is a required segment for each occurrence of the 2/FGS/1000 loop structure. REF02 is always required.**							

Segment: **TIA** **Tax Information and Amount**
Position: 1800
Loop: TIA **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note:

Inventory **(Required if FGS is Used)** **Tax Information and Amount Segment** **Pos. No. 1800**								
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5002" = Net Physical Inventory Required when 2/TFS/0100 TFS02="TOR"
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Numeric Value of Quantity Provide quantity in gallons. Gains should always be entered as a positive amount. Losses must always be entered as negative values (i.e., -5000) Ending Inventory should never fall below zero (0) for a filing period. Initial submission of Ending Inventory should always be a positive value. Any change to Ending Inventory will always be treated as an adjustment to the original submission.
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5002~~~3500000~GA								
Syntax Notes:		**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**						
IRS Note:		**Physical Inventory is the only value passed. All other information is derivable from schedules.**						

End of FGS loop
End of TFS loop (TOR Tax Form Code / TFS01=T2 loop)

Beginning of Terminal Operator Report Schedule Detail (TOR T2/TFS/0100/TFS01 = T3 loop)
This TFS loop begins the schedule detail. It repeats when one of the following values changes:
Tax Form, Tax Schedule Code, Mode Code, Product Code, Carrier, Origin, Destination, Position Holder, Consignor, Exchange Party.
If there are no transactions to report in this filing, it is not necessary to transmit a Schedules TFS loop. You must indicate no activity in the TOR Tax Form Code (2/TFS/0100/TFS01 = T2) section of this map.

Segment: **TFS** **Tax Form**
Position: **0100**
Loop: **TFS Optional**
Level: **Detail**
Usage: **Must Use**
Max Use: **1**
Purpose: **To indicate the tax form or the type of tax form being reported**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:

Beginning of Terminal Operator Report
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	3	3	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier If TFS01 = 'T3' use either '15A' or '15B'. "15A" = Terminal Receipts "15B" = Terminal Disbursements
TFS03	128		X	Reference Identification Qualifier	ID	2	2	Code qualifying the Reference Identification Use for schedule processing only. PG Product Group
TFS04	127		X	Reference Identification	AN	3	3	Reference Information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier Use for schedule processing only. See list of Product Codes in Appendix A.
TFS05	66		X	Identification Code Qualifier	ID	2	2	Code designating the system/method of code structure used for Identification Code (67) Use for schedule processing only. 94 Mode
TFS06	67		X	Identification Code	AN	2	18	Code identifying a party or other code Use for schedule processing only. Use the appropriate code from the list below. For 1 character codes, left justify with a trailing space. B Barge J Truck PL Pipeline R Rail RT Removal from Terminal (other than by truck or rail) for sale or consumption S Ship CE Summary BA Book Adjustment

TFS~T3~15A~PG~065~94~PL

Syntax Notes: **If either TFS03 or TFS04 is present, then the other is required.**
If either TFS05 or TFS06 is present, then the other is required.

IRS Notes: **This TFS loop begins the tax reporting detail. It repeats when one of the following values change:**
Tax Form Code, Tax Schedule Code , Mode Code , Product Code , Consignor, Origin or Destination.

Segment: **REF** **Reference Identification**
Position: 0200
Loop: TFS Optional
Level: Detail
Usage: Must Use
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: REF04 contains data relating to the value cited in REF02

Relationship to the Transaction Information Reference Segment **Pos. No. 0200**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier. Provide sequence number or code as appropriate. IRS = IRS Data N/A = If not applicable to the IRS
REF03 Not used								
REF04-01	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero) 1)Use only when 2/REF0200 REF01="SU" 2) Use composites REF04-02 and REF04-04 to indicate the state agency(s) that are to receive data under the provisions of the IRC 6103(c) consent. The state abbreviation(s) conveyed in the REF04-02 and REF04-04 composites represent the state agency(s) that is/are responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either was originated in or was destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the composite pairing(s). (Composite REF04-01/REF4-02 and/or REF04-03/REF04-04) a) When reporting terminal receipts and terminal bulk disbursements use composite REF04-02 to report the state in which the terminal is located. b) When reporting terminal non-bulk disbursements use composite REF04-02 to report the state in which the terminal is located and composite REF04-04 to report the state in which the product is delivered.
REF04-02	C040	127	M	Reference Identification	AN	2	2	State Abbreviation for state which data belongs to.
REF04-03	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF04-04	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state which data belongs to.

REF~SU~IRS~~S0^FL^S0^GA

Syntax Notes: **If either REF04-01 or REF04-02 is present, then the other is required.**
If either REF04-03 or REF04-04 is present, then the other is required.

IRS Notes: **Two (2) iterations of this REF segment in 2/0200 are required in all circumstances. The first iteration must contain REF01= 'SU' - Special Processing Code, and the second iteration must contain REF01='55'–Sequence number. REF02 is always required.**

Sequence Number Reference Number Segment								Pos. No. 0200
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/0200 REF01 = '55' then provide a unique filer assigned sequence number. This number is to be unique for each occurrence of 2/REF/0200 within a 2/TFS/0100 loop at a minimum.
REF~55~000000000000061								
Syntax Notes:		**None.**						
IRS Notes:		**Two (2) iterations of this REF segment are required in all circumstances. The first iteration must contain REF01 = 'SU' - Special Processing Code, and the second iteration must contain REF01 = '55' - Sequence Number. REF02 is always required.**						

For Terminal Receipts (2/TFS/0100/TFS02=15A), two (2) iterations of the N1 segment are required using N101 codes 'CA' and 'DT'. For Terminal Receipts when 2/TFS/0100/TFS06 (Mode Code) = 'BA', only one (1) iteration of the N1 segment using N101 code "DT' is required. Optional N1 segments for terminal receipts may include N101 codes 'ON', 'SF', 'OT', and 'CI'.

Segment: **N1** **Name**
Position: **0500**
Loop: **N1 Optional**
Level: **Detail**
Usage: **Optional**
Max Use: **1**
Purpose: **To identify a party by type of organization, name and code.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Carrier Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CA", supply Carrier Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CA" "34" = SSN Use only if 2/N1/0500/N101="CA" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Carrier FEIN or SSN Provide the number identified in 2/N1/0500/N103

N1~CA~TOTA~24~351234567

Syntax Notes: **If either N103 or N104 is present, then the other is required**

IRS Notes: **This is a required segment when processing schedule details.**
For Terminal Receipts, use two (2) iterations of this segment using N101 codes 'CA' and 'DT', unless 2/TFS/0100/TFS06=BA, and then only one iteration using 'DT' is required. Optional N1 iterations using N101 codes 'ON', 'SF', 'OT' and 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance. N102 is required.

Destination Terminal Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code Use only if 2/N1/0500/N101="DT"
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code Provide the number identified in 2/N1/0500/N103

N1~DT~~TC~T59FL1111

Syntax Notes: **At least one of N102 or N103 is required.**
If either N103 or N104 is present, then the other is required

IRS Notes: **This is a required segment when processing schedule details.**
For Terminal Receipts, use two (2) iterations of this segment using N101 codes 'CA' and 'DT', unless 2/TFS/0100/TFS06=BA, and then only one iteration using 'DT' is required. Optional N1 iterations using N101 codes 'ON', 'SF', 'OT' and 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance.

Position Holder Information								**Optional**
Name Segment								**Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
N101	98		M	Entity Identification Code	ID	2	2	"ON" = Position Holder
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Position Holder's Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CI" "34" = SSN Use only if 2/N1/0500/N101="CI" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Position Holder's FEIN or SSN Provide the number identified in 2/N1/0500/N103
N1~ON~TOTA~24~351234567								
Syntax Notes:	**If either N103 or N104 is present, then the other is required**							
IRS Notes:	**This is a required segment when processing schedule details. For Terminal Receipts, use two (2) iterations of this segment using N101 codes 'CA' and 'DT', unless 2/TFS/0100/TFS06=BA, and then only one iteration using 'DT' is required. Optional N1 iterations using N101 codes 'ON', 'SF', 'OT' and 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance. N102 is required.**							

Point of Origin								**Optional**
Name Segment								**Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
N101	98		M	Entity Identification Code	ID	2	2	"SF" = Ship From
N102	93		X	Name	AN	1	35	Origin Abbreviation Supply the indicated 2 position state abbreviation or 3 position country code
N1~SF~FL								
Syntax Notes:	**At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required**							
IRS Notes:	**This is a required segment when processing schedule details. For Terminal Receipts, use two (2) iterations of this segment using N101 codes 'CA' and 'DT', unless 2/TFS/0100/TFS06=BA, and then only one iteration using 'DT' is required. Optional N1 iterations using N101 codes 'ON', 'SF', 'OT' and 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance.**							

Origin Terminal								**Optional**
Name Segment								**Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
N101	98		M	Entity Identification Code	ID	2	2	"OT" = Origin Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code Use only if 2/N1/0500/N101="OT"
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code Provide the number identified in 2/N1/0500/N103
N1~OT~~TC~T59FL1111								
Syntax Notes:	**At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required**							
IRS Notes:	**This is a required segment when processing schedule details. For Terminal Receipts, use two (2) iterations of this segment using N101 codes 'CA' and 'DT', unless 2/TFS/0100/TFS06=BA, and then only one iteration using 'DT' is required. Optional N1 iterations using N101 codes 'ON', 'SF', 'OT' and 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance.**							

Consignor (Person Hiring Carrier) Name Segment								Optional Pos. No. 0500
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"CI" = Consignor (Person Hiring the Carrier)
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Consignor Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CI" "34" = SSN Use only if 2/N1/0500/N101="CI" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Consignor's FEIN or SSN Provide the number identified in 2/N1/0500/N103
N1~CI~TEXA~24~361234567								
Syntax Notes:	**If either N103 or N104 is present, then the other is required**							
IRS Notes:	**This is a required segment when processing schedule details. For Terminal Receipts, use two (2) iterations of this segment using N101 codes 'CA' and 'DT', unless 2/TFS/0100/TFS06=BA, and then only one iteration using 'DT' is required. Optional N1 iterations using N101 codes 'ON', 'SF', 'OT' and 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance. N102 is required.**							

For Terminal Disbursements (2/TFS/0100/TFS02=15B), three (3) iterations of the N1 segment are required using N101 codes 'OT', 'CA' and 'ON'. One additional N1 segment using N101 code 'ST' is required for non-bulk Terminal Disbursements. For Terminal Disbursements when 2/TFS/0100/TFS06 (Mode Code) = 'BA', only one (1) iteration of the N1 segment using N101 code "OT' is required. Optional N1 segments for terminal disbursements may include N101 code 'CI'.

Segment: **N1** **Name**
Position: **0500**
Loop: **N1 Optional**
Level: **Detail**
Usage: **Optional**
Max Use: **1**
Purpose: **To identify a party by type of organization, name and code.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Origin Terminal
Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"OT" = Origin Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code Use only if 2/N1/0500/N101="OT"
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code Provide the number identified in 2/N1/0500/N103

N1~OT~~TC~T59FL1111

Syntax Notes: **At least one of N102 or N103 is required.**
If either N103 or N104 is present, then the other is required

IRS Notes: **This is a required segment when processing schedule details.**
For Terminal Disbursements, use three (3) iterations of this segment using N101 codes 'OT', 'CA' and 'ON'. For non-Bulk terminal disbursements, one additional iteration of this segment using N101 code 'ST' is required. When 2/TFS/0100/TFS06=BA, only one iteration using 'OT' is required. Optional N1 iterations using N101 code 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance.

Carrier
Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CA", supply Carrier Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CA" "34" = SSN Use only if 2/N1/0500/N101="CA" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Carrier FEIN or SSN Provide the number identified in 2/N1/0500/N103

N1~CA~TOTA~24~351234567

Syntax Notes: **If either N103 or N104 is present, then the other is required**

IRS Notes: **This is a required segment when processing schedule details.**
For Terminal Disbursements, use three (3) iterations of this segment using N101 codes 'OT', 'CA' and 'ON'. For non-Bulk terminal disbursements, one additional iteration of this segment using N101 code 'ST' is required. When 2/TFS/0100/TFS06=BA, only one iteration using 'OT' is required. Optional N1 iterations using N101 code 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance.
N102 is required.

Position Holder Information
Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"ON" = Position Holder
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Position Holder's Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CI" "34" = SSN Use only if 2/N1/0500/N101="CI" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Position Holder's FEIN or SSN Provide the number identified in 2/N1/0500/N103

N1~ON~TOTA~24~351234567

Syntax Notes: **If either N103 or N104 is present, then the other is required**

IRS Notes: **This is a required segment when processing schedule details.**
For Terminal Disbursements, use three (3) iterations of this segment using N101 codes 'OT', 'CA' and 'ON'. For non-Bulk terminal disbursements, one additional iteration of this segment using N101 code 'ST' is required. When 2/TFS/0100/TFS06=BA, only one iteration using 'OT' is required. Optional N1 iterations using N101 code'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance.
N102 is required.

Point of Destination **Conditional**
Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"ST" = Ship To
N102	93		X	Name	AN	1	35	Destination Abbreviation Supply the indicated 2 position state abbreviation or 3 position country code

N1~ST~FL

Syntax Notes: **At least one of N102 or N103 is required.**
If either N103 or N104 is present, then the other is required

IRS Notes: **This is a required segment when processing schedule details.**
For Terminal Disbursements, use three (3) iterations of this segment using N101 codes 'OT', 'CA' and 'ON'. For non-bulk terminal disbursements, one additional iteration of this segment using N101 code 'ST' is required. When 2/TFS/0100/TFS06=BA, only one iteration using 'OT' is required. Optional N1 iterations using N101 codes 'DT' and 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance.

Consignor (Person Hiring Carrier) Name Segment								**Optional Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"CI" = Consignor (Person Hiring the Carrier)
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Consignor Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CI" "34" = SSN Use only if 2/N1/0500/N101="CI" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Consignor's FEIN or SSN Provide the number identified in 2/N1/0500/N103
N1~CI~TEXA~24~361234567								
Syntax Notes:	**If either N103 or N104 is present, then the other is required**							
IRS Notes:	**This is a required segment when processing schedule details. For Terminal Disbursements, use three (3) iterations of this segment using N101 codes 'OT', 'CA' and 'ON'. For non-Bulk terminal disbursements, one additional iteration of this segment using N101 code 'ST' is required. When 2/TFS/0100/TFS06=BA, only one iteration using 'OT' is required. Optional N1 iterations using N101 codes 'DT' and 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance. N102 is required.**							

If reporting a two-party exchange, the terminal operator is responsible for reporting the Receiving Party Position Holder for Terminal Disbursements (2/TFS/0100/TFS02=15B). One (1) additional iteration of the N1 segment using N101 code 'EC' is required. See Appendix M, Business Case Examples.

Exchange Party Name Segment								**Conditional Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"EC" = Exchanger (Exchange Party Position Holder)
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Exchanger Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="EC" "34" = SSN Use only if 2/N1/0500/N101="EC" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Exchanger's FEIN or SSN Provide the number identified in 2/N1/0500/N103
N1~EC~RCLT~24~987654321								
Syntax Notes:	**If either N103 or N104 is present, then the other is required**							
IRS Notes:	**This is a required segment when processing schedule details. For Terminal Disbursements, use three (3) iterations of this segment using N101 codes 'OT', 'CA' and 'ON'. For non-Bulk terminal disbursements, one additional iteration of this segment using N101 code 'ST' is required. When 2/TFS/0100/TFS06=BA, only one iteration using 'OT' is required. Optional N1 iterations using N101 code 'CI' may also be reported. Refer to Appendix D and M for examples and usage guidance. N102 is required.**							

This FGS loop begins individual shipments within the TFS loop. It is repeated when one of the following changes:

Bill of Lading (Document) Number
Bill of Lading Date (Date Shipped)
Gallons

Segment: **FGS** **Form Group**
Position: 1000
Loop: FGS **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To provide information for a section or data group in a form or schedule
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note 1) FGS01 defines the type of section or data group.
2) FGS02 and FGS03 uniquely identify the section or data group.

Bill of Lading
Forms Group Segment **Pos. No. 1000**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
FGS01	350		M	Assigned Identification	AN	1	2	"D" = Schedule Detail
FGS02	128		X	Reference Identification Qualifier	ID	2	2	Reference Identification Qualifier "BM" = Bill of Lading Number
FGS03	127		X	Reference Identification	AN	1	15	Reference Identification Provide the Bill of Lading/Ticket Number
FGS~D~BM~00123456								
Syntax Notes:		**If either FGS02 or FGS03 is present, then the other is required.**						
IRS Notes:		**Required when processing schedule details.**						

Segment: **REF** **Reference Identification**
Position: 1100
Loop: TFS Optional
Level: Detail
Usage: Must Use
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
Comments:

Sequence Number
Reference Number Segment **Pos. No. 1100**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/0200 REF01 = '55' then provide a unique filer assigned sequence number. This number is to be unique for each occurrence of 2/REF/1100 within a 2/FGS/1000 inside a 2/TFS/0100 loop at a minimum. Filers may use any assigned transaction number as a sequence number for each receipt and delivery as long as each occurrence is unique.

REF~55~000000000000031

Syntax Notes: **None..**

IRS Notes: **This is a required segment for each occurrence of the 2/FGS/1000 loop structure.**
REF02 is always required.

Segment: **DTM** **Date/Time Reference**
Position: 1200
Loop: TFS **Optional**
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify pertinent dates and times
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Bill of Lading Date
Date/Time Reference Segment **Pos. No. 1200**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	Date/Time Qualifier "095" = Bill of Lading Date
DTM02	373		X	Date	DT	8	8	Date Expressed as CCYYMMDD Shipping Document Date

DTM~095~20010505
Syntax Notes: **DTM02 is required.**
IRS Notes: **Required when processing schedule details.**

Segment: **TIA** **Tax Information and Amount**
Position: 1800
Loop: TIA **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note:

Inventory Tax Information and Amount Segment								(Required if FGS is Used) Pos. No. 1800
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5005" = Net Required when processing schedule details 2/TFS/0100 TFS02="T3"
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Numeric Value of Quantity Provide quantity in gallons. Receipts and Disbursements should always be entered as a positive value. Changes to Receipts and Disbursements will always be treated as an adjustment to the original submission. For specific examples, refer to Appendix M, Business Case Examples.
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5005~~~420000~GA								
Syntax Notes:	**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**							
IRS Note:	**When reporting terminal operator schedule details, one iteration of the 2/TIA/1800 segment detailing net gallons (TIA01=5005) is required, and a second iteration to provide gross gallons (TIA01=5006) is optional, except when reporting non-bulk terminal disbursements, then both net and gross must be reported.**							

Inventory Tax Information and Amount Segment								(Optional) Pos. No. 1800
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	C03701	817	M	Tax Information ID Number	AN	4	4	"5006" = Gross Required when processing schedule details 2/TFS/0100 TFS02="T3"
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Numeric Value of Quantity Provide quantity in gallons. Receipts and Deliveries should always be entered as a positive value. Changes to Receipts and Disbursements will always be treated as an adjustment to the original submission. For specific examples, refer to Appendix M, Business Case Examples.
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5006~~~85100~GA								
Syntax Notes:	**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**							
IRS Note:	**When reporting terminal operator schedule details, one iteration of the 2/TIA/1800 segment detailing net gallons (TIA01=5005) is required, and a second iteration to provide gross gallons (TIA01=5006) is optional, except when reporting non-bulk terminal disbursements, then both net and gross must be reported.**							

End of FGS loop for Individual Shipments.
End of TFS loop for Terminal Operator Schedule. (2/TFS/0100/TFS01=T3)

Transaction Set Trailer Description

Segment: **SE** **Transaction Set Trailer**
Position: **0100**
Loop:
Level: **Summary**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the end of a transaction set and provide the count of transmitted segments including the beginning (ST) and ending (SE) segments.**

Key:	
Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:

End of Transaction Set Trailer Segment								**(Required) Pos. No. 0100**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
SE01	96		M	Number of Included Segments	N0	1	10	Number of segments included in the transaction set including SE and ST.
SE02	329		M	Transaction Set Control Number	AN	4	9	Identifying control number that must be unique within the transaction set functional group assigned by the originator for a transaction set. b
SE~156~10001								
Syntax Notes:	**None**							
IRS Notes:	**SE is the last segment of each transaction set.**							

End of Transaction Set

XV. 813 Electronic Filing of Tax Return Data for Correction and Amendment Reporting

Functional Group ID=TF

Introduction

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Transaction Set (813) for use within the context of an Electronic Data Interchange (EDI) environment. This transaction set can be used by tax filers to electronically file tax returns with a federal, state, or local taxing authority and which may initiate payments related to the tax return.

Heading:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
M	0100	ST	Transaction Set Header	M	1		
M	0200	BTI	Beginning Tax Information	M	1		
M	0300	DTM	Date/Time Reference	M	10		
	0400	TIA	Tax Information and Amount	O	1000		n1
Must Use	0430	REF	Reference Identification	O	10		
Not Used	0450	TRN	Trace	O	1000		
Not Used	0470	BPR	Beginning Segment for Payment Order/Remittance Advice	O	1000		
			LOOP ID - N1			>1	
	0500	N1	Name	O	1		n2
	0600	N2	Additional Name Information	O	2		
Not Used	0700	IN2	Individual Name Structure Components	O	10		
	0800	N3	Address Information	O	2		
	0900	N4	Geographic Location	O	1		
	1000	PER	Administrative Communications Contact	O	2		

Detail:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
			LOOP ID - TFS			100000	
	0100	TFS	Tax Form	O	1		
	0200	REF	Reference Identification	O	10		
	0300	DTM	Date/Time Reference	O	10		
Not Used	0400	MSG	Message Text	O	1000		
			LOOP ID - N1			>1	
	0500	N1	Name	O	1		n3
Not Used	0600	N2	Additional Name Information	O	2		
Not Used	0700	IN2	Individual Name Structure Components	O	10		
Not Used	0800	N3	Address Information	O	2		
Not Used	0900	N4	Geographic Location	O	1		
			LOOP ID - TIA			10000	
	0920	TIA	Tax Information and Amount	O	1		n4
Not Used	0940	DTM	Date/Time Reference	O	10		
Not Used	0960	MSG	Message Text	O	1000		

			LOOP ID - FGS			100000	
	1000	FGS	Form Group	O	1		
	1100	REF	Reference Identification	O	10		
	1200	DTM	Date/Time Reference	O	10		
			LOOP ID - N1			>1	
Not Used	1300	N1	Name	O	1		n5
Not Used	1400	N2	Additional Name Information	O	2		
Not Used	1500	IN2	Individual Name Structure Components	O	10		
Not Used	1600	N3	Address Information	O	2		
Not Used	1700	N4	Geographic Location	O	1		
			LOOP ID - TIA			10000	
	1800	TIA	Tax Information and Amount	O	1		n6
Not Used	1900	DTM	Date/Time Reference	O	10		
Not Used	2000	MSG	Message Text	O	1000		

Summary:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
M	0100	SE	Transaction Set Trailer	M	1		

Transaction Set Notes

1. The TIA segment allows for tax information and amounts associated with the entire filing. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
2. This N1 loop reflects names and addresses associated with the entire filing.
3. This N1 loop reflects names and addresses associated with a particular tax form (TFS).
4. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
5. This N1 loop reflects names and addresses associated with a particular subset of a tax form.
6. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

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Transaction Set Header Description

Segment: **ST** **Transaction Set Header**
Position: **0100**
Loop:
Level:
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the start of a transaction set and to assign a control number.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: 1 The transaction set identifier (ST01) is used by the translation routines of the interchange partners to select the appropriate Set definition (e.g. 810 selects the Invoice Transaction Set).
2 The implementation convention reference (ST03) is used by the translation routines of the interchange partners to select the appropriate implementation convention to match the transaction set definition.

Beginning of Transaction Set Header Segment								**(Required) Pos. No. 0100**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)
ST03	1705		O/Z	Implementation Convention Reference	AN	1	5	Reference assigned to identify Implementation Convention. "0200" = Version 2, Release 00
ST~813~1234~0200								
Syntax Notes:	**None**							
IRS Note:	**It is recommended that ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.**							

Segment: **BTI** **Beginning Tax Information**
Position: **0200**
Loop:
Level: **Heading**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the type of tax infromation.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: **1** BTI01 and BTI02 define the tax exchange program or tax filing.
2 BTI03 and BTI04 define the tax authority.
3 BTI05 is the transaction set creation date.
4 BTI07 and BTI08 provide the taxpayer's identity.
5 BTI09 and BTI10, BTI11 and BTI12, define secondary identification numbers for a tax filing or exchange program.

Beginning Tax Information Segment **(Required)** **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Defines as Tax Filing
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority
BTI04	67		M	ID Code	AN	9	9	"040539587"= IRS Headquarters DUNS number
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transaction Set Create Date, Transmission Date
BTI06	818		O	Name Control Identifier	AN	4	4	First 4 positions of Taxpayer's Legal Business Name. If business name is less than 4 characters, left justify name control and pad with "*".
BTI07	66		X	ID Code Qualifier	ID	2	2	Code designating the system/method of code structure used for Identification Code (67) "24" = FEIN Federal Employer Identification Number "34" = Social Security Number
BTI08	67		X	ID Code	AN	9	18	Code identifying a party If BTI07 = '24' use Taxpayer's FEIN If BTI07 = '34' use Social Security Number
BTI09	66		X	ID Code Qualifier	ID	2	2	"49" = State (assigned) Identification Number
BTI10	67		X	ID Code	AN	2	20	License or Permit Number
BTI11	66		X	ID Code Qualifier	ID	2	2	"48" = IRS Electronic Filer ID Number
BTI12	67		X	ID Code	AN	9	18	637 Permit Number
BTI13 is not used on corrected and amended return transactions (when BTI14='CO', '6S' or '6R').								
BTI14	640		O	Transaction Type Code	ID	2	2	Corrected or Amended Filing Options: Use this element without the BTI13. Use this element when submitting modifications. "6R" = Resubmission This code should be used when there is no receipt of a 997 Functional Acknowledgment within 2 business days after transmitting modifications (via BTI14= '6S' or "CO"). "6S" = Supplemental Use when transmitting new or additional data not included in an initial or modified return. "CO" = Corrected Use when adjusting or correcting original or modified filing. This code should be used in response to the receipt of a 997 Functional Acknowledgment that flagged a transaction set level AK501 element with an 'E-Accepted, Errors noted' code; or when receiving a 151 Data Acknowledgement that does not contain BTA01=AT (Accepted code).

BTI~T6~050~47~040539587~20010523~ABCD~24~516999988~~~48~59-94-8888S~CO

Syntax Notes: **If either BTI07 or BTI08 is present, then the other is required.**
If either BTI09 or BTI10 is present, then the other is required.
If either BTI11 or BTI12 is present, then the other is required.

IRS Notes:
BTI05 Segment – Must Use
BTI06 Segment – Must Use
BTI07 Segment – Must Use
BTI07 must contain '24' if the taxpayer has a Federal Employer's Identification Number (FEIN). Submit a '34' for SSN only for sole proprietorships that have not been issued a FEIN. (Application for a FEIN should be done immediately if one for the company does not exist. Application information can be found at http://www.irs.gov/excise).
At least one of BTI13 or BTI14 is required.
The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications (BTI14 should be used without BTI13). This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements follows:

Element	Application
BTI14 [Corrected or Amended Return]	
"CO" = Corrected	Use "Corrected" when adjusting or correcting original or amended return.
"6R" = Resubmission	Use "Resubmission" when first attempt to transmit amended return was not received by the IRS.
"6S" = Supplemental	Use "Supplemental" when transmitting new or additional data not included in original or amended return.

Segment: **DTM** Date/Time Reference
Position: 0300
Loop:
Level: Heading
Usage: Mandatory
Max Use: 10
Purpose: To specify pertinent dates and times.
Key:

Not Used	Not used: no data to transmit
Syntax Notes	Note: Notes defined by X12 Standards
IRS Notes	Note: Notes defined by IRS Excise

Tax Filing Period **(Required)**
Date/Time Reference Segment **Pos. No. 0300**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End
DTM~194~19981130								
Syntax Notes: None								
IRS Note: Must use DTM02								

For corrected return transactions (BTI14= 'CO') this TIA segment (1/TIA/0400) is optional and is dependent on the position and content of corrected data submitted (e.g. corrections to 1/PER/1000 would not reflect any corresponding gallon amount and this TIA segment would not be used; while a correction to any receipt/disbursement/book adjustment/ending inventory would require the use of this TIA segment to summarize the total net reported in the corrected return transaction).

Segment: **TIA** **Tax Information Amount**
Position: **0400**
Loop:
Level: **Heading**
Usage: **Optional**
Max Use: **1000**
Purpose: **To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Total Net Reported
Tax Information and Amount Segment **Pos. No. 0400**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	C03701	817	M	Tax Information Code	AN	4	4	"5001" = Total Net Reported
C03702 is not used. **TIA02 and TIA03 are not used.**								
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons in Tax Filing
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5001~~7940294~GA								
Syntax Notes:	**TIA04 is required.**							
IRS Note:	**Even though this value can be calculated, it is included, as a control figure to verify that the amount calculated by the IRS is the same as expected by the taxpayer. TIA05 is required.**							

This REF segment (1/REF/0430) is mandatory for all corrected return transactions (BTI14= 'CO').

Segment: **REF** **Reference Identification**
Position: **0430**
Loop:
Level: **Heading**
Usage: **Optional**
Max Use: **10**
Purpose: **To specify identifying information.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Line Item Control Number Reference Number Segment								Pos. No. 0430
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		Z	Reference Identification Qualifier	ID	2	2	"FJ" = Line Item Control Number Used to return original Transaction Set Control Number
REF02	127		X	Reference Identification	AN	4	9	Control Number Provide appropriate control number referenced by code in REF01.
REF03	352		X	Description	AN	1	5	Error Response Code Used when responding to an error. Use one of the following codes: 00001 = Record corrected 00002 = Record correct as originally submitted 00003 = Remove record, reported in error.
REF~FJ~1234~00001								
Syntax Notes:	**None**							
IRS Notes:	**This segment must be used whenever a BTI14=CO. Must use REF01. REF02 is always required. REF03 is used for responding to an error.**							

Do not use this N1 segment (1/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment or any segments within the Table 1 N1 loop (1/N1/0500, 1/N2/0600, 1/N3/0800, 1/N4/0900, or 1/PER/1000).

Segment: **N1** **Name**
Position: **0500**
Loop: **N1 Optional**
Level: **Heading**
Usage: **Must Use**
Max Use: **1**
Purpose: **To identify a party by type of organization, name and code.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Name Detail Name Segment								Pos. No. 0500
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"L9" = Information Provider Always use this code for physical address of the information provider . "31" = Postal Mailing Address A second 1/N1 loop using this code value must be provided containing, at a minimum, an N1, N3 and N4 segment if the mailing address is different than the physical address. If you wish to provide a different mailing address, provide a second N1 loop using "31".
N102	93		X	Name	AN	1	35	Taxpayer Name
N1~L9~BC Terminal Seaport								
Syntax Notes:	**None**							
IRS Note:	**N102 is required.**							

Do not use this N2 segment (1/N2/0600) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Segment: **N2** **Additional Name Information**
Position: 0600
Loop: N1 **Optional**
Level: Heading
Usage: Must Use
Max Use: 2
Purpose: To specify additional names or those longer than 35 characters in length
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Additional Taxpayer Name Detail
Additional Name Segment **Pos. No. 0600**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N201	93		M	Name	AN	1	35	Taxpayer Name Use, if needed, to provide additional name information.
N202	93		O	Name	AN	1	35	Taxpayer Name Use, if needed, to provide additional name information.

N2~Sea Side Terminal~Seaport Terminal
Syntax Notes: **None**
IRS Note: **None**

Do not use this N3 segment (1/N3/0800) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Segment: **N3** **Address Information**
Position: 0800
Loop: N1 **Optional**
Level: Heading
Usage: Must Use
Max Use: 2
Purpose: To specify the location of the named party
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Address Detail
Address Information Segment **Pos. No. 0800**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N301	166		M	Address Information	AN	1	35	First Line Street Address
N302	166		O	Address Information	AN	1	35	Second Line Street Address

N3~48 Washington St~120 Trinity St
Syntax Notes: **None**
IRS Note: **None**

Do not use this N4 segment (1/N4/0900) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Segment: **N4** **Geographic Location**
Position: 0900
Loop: N1 Optional
Level: Heading
Usage: Must Use
Max Use: 1
Purpose: To specify the geographic place of the named party
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

City, State, Zip Code Detail
Location Geographic Segment **Pos. No. 0900**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N401	19		O	City Name	AN	2	30	Name of City
N402	156		O	State code or Province	ID	2	2	State or Province Abbreviation
N403	116		O	Postal (Zip) Code	ID	3	11	ZIP Code, ZIP Plus 4 Code or Foreign Postal code
N404	26		O	Country	ID	2	3	Country Abbreviation (United States = USA)

N4~Seaport~FL~99999~USA

Syntax Notes: None
IRS Note: N401, N402, N403, and N404 are required.

Do not use this PER segment (1/PER/1000) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Segment: **PER** **Administrative Communications Contact**
Position: 1000
Loop: N1 Optional
Level: Heading
Usage: Optional
Max Use: 1
Purpose: To identify a person or office to whom administrative communications should be directed
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

General Contact Person Administrative Communications Contact Segment								Pos. No. 1000
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact "EA" = EDI Coordinator
PER02	93		O	Name	AN	1	35	Contact Name
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number No formatting, no special characters, digits only
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number No formatting, no special characters, digits only
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail
PER08	364		X	Communications Number	AN	1	80	E-mail Address
PER~CN~C. P. Accountman~TE~60855599991234~FX~9995559990~EM~cpa@abcterm.com								
Syntax Notes:				**If either PER03 or PER04 is present, then the other is required.** **If either PER05 or PER06 is present, then the other is required.** **If either PER07 or PER08 is present, then the other is required.**				
IRS Notes:				**Must use PER02.** **Must provide one of PER03 and PER04 or PER07 and PER08**				

End of Transaction Set Header

Transaction Set – Corrected Carrier Report (CCR)

If the corrections submitted in the corrected return transaction (BTI14= 'CO') are <u>only</u> in Table 1 (Header) segments, then no Table 2 (Detail) segments are required and the transaction set can be completed with the Table 3 (Summary) SE segment.

This TFS loop reports information on the TOR (2/TFS/0100/TFS01=T2). Transaction detail is reported using the Schedule section of this map (2/TFS/0100/TFS01=T3). If corrections are being submitted for segments in the 2/TFS/0100/TFS01=T2 structure, then at a minimum the following must be returned:
1) the 2/TFS/0100 segment
2) the 2/REF/0200 segment where REF01=55. This segment must contain the sequence number for the error being corrected as identified in the TS-151.
3) any additional corrected segment in the 2/TFS/0100/TFS01=T2 loop that had an error identified in the TS-151

Segment: **TFS** **Tax Form**
Position: 0100
Loop: TFS Optional
Level: Detail
Usage: Must Use
Max Use: 1
Purpose: To indicate the tax form or the type of tax form being reported
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
Comments:

Beginning of Carrier Report
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code
TFS02	127		M	Reference Identification	AN	3	3	"CCR" = Carrier Report

TFS03 , TFS04, TFS05 and TFS06 are not used when TFS01 = "T2" and TFS02 = "CCR"

TFS~T2~CCR
Syntax Notes:
IRS Note: **This TFS loop (where TFS01='T2') is used only once per carrier EDI file.**

Segment: **REF** **Reference Identification**
Position: 0200
Loop: REF Optional
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note: 1) REF04 contains data relating to the value in REF02.

Do not use this REF segment (2/REF/0200/REF01=SU) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Relationship to the Transaction Information **Reference Segment**							**Pos. No. 0200**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**	**Field Description**
						Min / **Max**	
REF01	128		M	Reference Identification Qualifier	ID	2 / 2	"SU" = Special Processing Use of this code is required.
REF02	127		X	Reference Identification	AN	1 / 20	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier. Provide sequence number or code as appropriate. IRS = IRS Data N/A = If not applicable to the IRS 1 = No activity
REF03 Not used							
REF04-01	C040	128	M	Reference Identification Qualifier	ID	2 / 2	"S0" = Special Approval (S Zero) 1)Use only when 2/REF0200 REF01="SU" 2) Use composites REF04-02 and REF04-04 to indicate the state agency(s) that are to receive data under the provisions of the IRC 6103(c) consent. The state abbreviation(s) conveyed in the REF04-02 and REF04-04 composites represent the state agency(s) that is/are responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either was originated in or was destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the composite pairing(s). (Composite REF04-01/REF4-02 and/or REF04-03/REF04-04) a) When reporting carrier bulk deliveries to a terminal, or carrier bulk receipts from a terminal use composite REF04-02 to report the state in which the terminal is located. b) Not used when reporting total net transported on the Carrier Report (2/TFS/0100 TFS02 = 'CCR').
REF04-02	C040	127	M	Reference Identification	AN	2 / 2	State Abbreviation for state which data belongs to.
REF04-03	C040	128	X	Reference Identification Qualifier	ID	2 / 2	"S0" = Special Approval (S Zero)
REF04-04	C040	127	X	Reference Identification	AN	2 / 2	State abbreviation for state which data belongs to.
REF~SU~IRS							
Syntax Notes:			**At least one of REF02 or REF03 is required.** **If either REF04-01 or REF04-02 is present, then the other is required.** **If either REF04-03 or REF04-04 is present, then the other is required.**				
IRS Notes:			**REF02 is always required.**				

This REF segment (2/REF/0200/REF01=55) must be used in corrected return transactions (BTI14= 'CO') when submitting any corrections within a 2/TFS/0100 structure.

Sequence Number **Reference Number Segment**								**Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/0200 REF01 = '55' then provide the unique filer assigned sequence number that was included in the TS-151.
REF03	352		X	Description	AN	5	5	Error Response Code Use only when responding to errors. Use the following codes: 00001 Record corrected 00002 Record correct as originally submitted 00003 Delete record, submitted in error
REF~55~000000000000011~00001								
Syntax Notes:			**At least one of REF02 or REF03 is required.**					
IRS Notes			**REF02 is always required.** **REF03 is used for responding to an error.**					

Do not use this REF segment (2/REF/0200/REF01=BE) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

No Activity **Reference Number Segment**								**(Conditional)** **Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	20	"1" = No Activity Use only when there is no business activity during the current filing period.
REF~BE~1								
Syntax Notes:			**At least one of REF02 or REF03 is required.**					
IRS Notes			**REF02 is always required.**					

For carrier return transactions (BTI14= 'CO'), this TIA segment (2/TIA/0920) is optional and is dependent on the position and content of corrected data submitted (e.g. corrections to 2/REF/0200/REF01= 'SU' would not reflect any corresponding gallon amount and this TIA segment would not be used; while a correction to any carrier receipt or disbursement would require the use of this TIA segment to summarize the total net transported in the corrected return transaction).

Segment: **TIA** **Tax Information and Amount**
Position: 0920
Loop: TIA **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note:

Total Delivered Tax Information and Amount Segment								**(Conditional) Pos. No. 0920**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	TIA Code "5004" = Total Net Transported
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT" = Liters
TIA~5004~~~780000~GA								
Syntax Note:	**TIA04 and TIA05 are required.**							
IRS Notes:	**Total Net Transported is the sum of all net gallon fields in schedule receipts and disbursements for the carrier.**							

End of TFS loop (CCR Tax Form Code 2/TFS/0100/TFS01=T2 loop)

This TFS loop reports Carrier Schedule Detail (CCR Tax Schedule Code 2/TFS/0100/TFS01 = T3 loop) If corrections are being submitted for segments in the 2/TFS/0100/TFS01=T3 structure, then at a minimum the following must be returned:

1) **the 2/TFS/0100 segment**
2) **the 2/REF/0200 segment where REF01=55. This segment must contain the sequence number for the error being corrected as identified in the TS-151.**
3) **any additional corrected segment in the 2/TFS/0100/TFS01=T3 loop that had an error identified in the TS-151**

Segment: **TFS** **Tax Form**
Position: **0100**
Loop: **TFS Optional**
Level: **Detail**
Usage: **Must Use**
Max Use: **1**
Purpose: **To indicate the tax form or the type of tax form being reported**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
Comments:

Beginning of Carrier Report
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	3	3	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier If TFS01 = 'T3' use either '14D' or '14E'. "14E" = Carrier Deliveries "14D" = Carrier Receipts
TFS03	128		X	Reference Identification Qualifier	ID	2	2	Code qualifying the Reference Identification Use for schedule processing only. PG Product Group
TFS04	127		X	Reference Identification	AN	3	3	Reference Information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier Use for schedule processing only. See list of Product Codes in Appendix A.
TFS05	66		X	Identification Code Qualifier	ID	2	2	Code designating the system/method of code structure used for Identification Code (67) Use for schedule processing only. 94 Mode
TFS06	67		X	Identification Code	AN	2	18	Code identifying a party or other code Use for schedule processing only. Use the appropriate code from the list below. For 1 character codes, left justify with a trailing space. B Barge J Truck PL Pipeline R Rail RT Removal from Terminal (other than by truck or rail) for sale or consumption S Ship

TFS~T3~14E~PG~065~94~PL

Syntax Notes: **If either TFS03 or TFS04 is present, then the other is required.**
If either TFS05 or TFS06 is present, then the other is required.

IRS Notes: **None**

Segment: **REF** **Reference Identification**
Position: 0200
Loop: TFS Optional
Level: Detail
Usage: Must Use
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: REF04 contains data relating to the value cited in REF02
Comments:

Do not use this REF segment (2/REF/0200/REF01=SU) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Relationship to the Transaction Information Reference Segment **Pos. No. 0200**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier. Provide sequence number or code as appropriate. IRS = IRS Data N/A = If not applicable to the IRS
REF03 Not used								
REF04-01	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero) 1)Use only when 2/REF0200 REF01="SU" 2) Use composites REF04-02 and REF04-04 to indicate the state agency(s) that are to receive data under the provisions of the IRC 6103(c) consent. The state abbreviation(s) conveyed in the REF04-02 and REF04-04 composites represent the state agency(s) that is/are responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either was originated in or was destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the composite pairing(s). (Composite REF04-01/REF4-02 and/or REF04-03/REF04-04) When reporting carrier bulk deliveries to a terminal, or carrier bulk receipts from a terminal use composite REF04-02 to report the state in which the terminal is located.
REF04-02	C040	127	M	Reference Identification	AN	2	2	State Abbreviation for state which data belongs to.
REF04-03	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF04-04	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state which data belongs to.

REF~SU~IRS~~S0^FL^S0^GA

Syntax Notes: **At least one of REF02 or REF03 is required.**
If either REF04-01 or REF04-02 is present, then the other is required.
If either REF04-03 or REF04-04 is present, then the other is required.

IRS Notes **REF02 is always required.**

This REF segment (2/REF/0200/REF01=55) must be used in corrected return transactions (BTI14= 'CO') when submitting any corrections within a 2/TFS/0100 structure.

Sequence Number Reference Number Segment							**Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/0200 REF01 = '55' then provide the unique filer assigned sequence number that was included in the TS-151.
REF03	352		X	Description	AN	5	5	Error Response Code Use only when responding to errors. Use the following codes: 00001 Record corrected 00002 Record correct as originally submitted 00003 Delete record, submitted in error
REF~55~000000000000021~00001								
Syntax Notes:	**At least one of REF02 or REF03 is required.**							
IRS Notes:	**REF02 is always required.** **REF03 is used for responding to an error.**							

Segment: **N1** **Name**
Position: **0500**
Loop: **N1 Optional**
Level: **Detail**
Usage: **Optional**
Max Use: **1**
Purpose: **To identify a party by type of organization, name and code.**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Carrier Name Segment							**Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CA", supply Carrier Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CA" "34" = SSN Use only if 2/N1/0500/N101="CA" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Carrier FEIN or SSN Provide the number identified in 2/N1/0500/N103
N1~CA~TOTA~24~351234567								
Syntax Notes:	**If either N103 or N104 is present, then the other is required**							
IRS Notes:	**N102 is required.**							

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Consignor (Person Hiring Carrier) Name Segment								**Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"CI" = Consignor (Person Hiring the Carrier)
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Consignor Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CI" "34" = SSN Use only if 2/N1/0500/N101="CI" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Consignor's FEIN or SSN Provide the number identified in 2/N1/0500/N103
N1~CI~TEXA~24~361234567								
Syntax Notes:			**If either N103 or N104 is present, then the other is required**					
IRS Notes:			**N102 is required.**					

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Origin Terminal Name Segment								**Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"OT" = Origin Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code Use only if 2/N1/0500/N101="OT"
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code Provide the number identified in 2/N1/0500/N103
N1~OT~~TC~T59FL1111								
Syntax Notes:			**At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required**					
IRS Notes:			**None**					

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Destination Terminal Name Segment								**Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code Use only if 2/N1/0500/N101="DT"
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code Provide the number identified in 2/N1/0500/N103
N1~DT~~TC~T59FL1111								
Syntax Notes:			**At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required**					
IRS Notes:			**None.**					

This FGS loop reports transaction detail receipts and disbursements on the CCR (2/TFS/0100/TFS01=T3). If corrections are being submitted for segments in the 2/FGS/1000 structure where TFS01=T3, then at a minimum the following must be returned:

1) **the 2/TFS/0100 segment**
2) **the 2/REF/0200 segment where REF01=55. This segment must contain the sequence number for the error being corrected as identified in the TS-151.**
3) **any additional corrected segment in the 2/TFS/0100/TFS01=T2 loop that had an error identified in the TS-151**
4) **the 2/FGS/1000 segment**
5) **the 2/REF/1100 segment where REF01=55. This segment must contain the sequence number for the error being corrected as identified in the TS-151.**
6) **any additional corrected segment in the 2/FGS/1000 loop that had an error identified in the TS-151**

Segment: **FGS** **Form Group**
Position: 1000
Loop: FGS **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To provide information for a section or data group in a form or schedule
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note **1) FGS01 defines the type of section or data group.**
2) FGS02 and FGS03 uniquely identify the section or data group.

Bill of Lading
Forms Group Segment **Pos. No. 1000**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
FGS01	350		M	Assigned Identification	AN	1	2	"D" = Schedule Detail
FGS02	128		X	Reference Identification Qualifier	ID	2	2	Reference Identification Qualifier "BM" = Bill of Lading Number
FGS03	127		X	Reference Identification	AN	1	15	Reference Identification Provide the Bill of Lading/Ticket Number

FGS~D~BM~00123456
Syntax Notes: **If either FGS02 or FGS03 is present, then the other is required.**
IRS Notes: **None**

Segment: **REF** **Reference Identification**
Position: 1100
Loop: TFS **Optional**
Level: Detail
Usage: Must Use
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
Comments:

This REF segment (2/REF/1100/REF01=55) must be used in corrected return transactions (BTI14= 'CO') when submitting any corrections within a 2/TFS/0100 structure.

Sequence Number Reference Number Segment								Pos. No. 1100
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/0200 REF01 = '55' then provide the unique filer assigned sequence number that was included in the TS-151.
REF03	352		X	Description	AN	5	5	Error Response Code Use only when responding to errors. Use the following codes: 00001 Record corrected 00002 Record correct as originally submitted 00003 Delete record, submitted in error
REF~55~000000000000031~00001								
Syntax Notes:	**At least one of REF02 or REF03 is required.**							
IRS Notes:	**This is a required segment for each occurrence of the 2/FGS/1000 loop structure. REF02 is always required. REF03 is used for responding to an error.**							

Do not use this DTM segment (2/DTM/1200) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Segment: **DTM** **Date/Time Reference**
Position: 1200
Loop: TFS Optional
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify pertinent dates and times
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Bill of Lading Date Date/Time Reference Segment								Pos. No. 1200
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	Date/Time Qualifier "095" = Bill of Lading Date
DTM02	373		X	Date	DT	8	8	Date Expressed as CCYYMMDD Shipping Document Date
DTM~095~20010505								
Syntax Notes:	**DTM02 is required.**							
IRS Note:	**None**							

Segment: **TIA** **Tax Information and Amount**
Position: 1800
Loop: TIA Optional
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note:

Do not use this TIA segment (2/TIA/1800) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Inventory
Tax Information and Amount Segment **Pos. No. 1800**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5005" = Net Required when processing schedule details 2/TFS/0100 TFS02="T3"
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Numeric Value of Quantity Provide quantity in gallons. Receipts and Deliveries should always be entered as a positive value. Changes to Receipts and Disbursements will always be treated as an adjustment to the original submission. For specific examples, refer to Appendix M, Business Case Examples.
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5005~~~420000~GA								
Syntax Notes:		**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**						
IRS Note:		**None**						

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Inventory								**(Optional)**
Tax Information and Amount Segment								**Pos. No. 1800**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
TIA01	C03701	817	M	Tax Information ID Number	AN	4	4	"5006" = Gross Required when processing schedule details 2/TFS/0100 TFS02="T3"
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Numeric Value of Quantity Provide quantity in gallons. Receipts and Deliveries should always be entered as a positive value. Changes to Receipts and Disbursements will always be treated as an adjustment to the original submission. For specific examples, refer to Appendix M, Business Case Examples.
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5006~~~85100~GA								
Syntax Notes:		**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**						
IRS Note:		**None**						

End of FGS loop for Individual Shipments.
End of TFS loop for Carrier Schedule. (2/TFS/0100/TFS01=T3)

Transaction Set – Corrected Terminal Operator Report (TOR)

If the corrections submitted in the corrected return transaction (BTI14= 'CO') are <u>only</u> in Table 1 (Header) segments, then no Table 2 (Detail) segments are required and the transaction set can be completed with the Table 3 (Summary) SE segment.

This TFS loop reports information on the TOR (2/TFS/0100/TFS01=T2). Transaction detail is reported using the Schedule section of this map (2/TFS/0100/TFS01=T3). If corrections are being submitted for segments in the 2/TFS/0100/TFS01=T2 structure, then at a minimum the following must be returned:

1) **the 2/TFS/0100 segment**
2) **the 2/REF/0200 segment where REF01=55. This segment must contain the sequence number for the error being corrected as identified in the TS-151.**
3) **any additional corrected segment in the 2/TFS/0100/TFS01=T2 loop that had an error identified in the TS-151**

Segment: **TFS** **Tax Form**
Position: **0100**
Loop: **TFS** **Optional**
Level: **Detail**
Usage: **Must Use**
Max Use: **1**
Purpose: **To indicate the tax form or the type of tax form being reported**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Comments:

Beginning of Terminal Operator Report
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code
TFS02	127		M	Reference Identification	AN	3	3	"TOR" = Terminal Operator Report
TFS03 and TFS04 are not used when TFS01 = "T2" and TFS02="TOR"								
TFS05	66		X	ID Code Qualifier	ID	2	2	"TC" = IRS Terminal Code
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN)

TFS~T2~TOR~~~TC~T59FL1111

Syntax Notes: **If either TFS03 or TFS04 is present, then the other is required.**
If either TFS05 or TFS06 is present, then the other is required.

IRS Note: **None**

Segment: **REF** **Reference Identification**
Position: **0200**
Loop: **REF** **Optional**
Level: **Detail**
Usage: **Optional**
Max Use: **10**
Purpose: **To specify identifying information**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note: 1) REF04 contains data relating to the value in REF02.

Do not use this REF segment (2/REF/0200/REF01=SU) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Relationship to the Transaction Information Reference Segment								**Pos. No. 0200**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier. Provide sequence number or code as appropriate. IRS = IRS Data N/A = If not applicable to the IRS 1= No activity
REF03 Not used								
REF04-01	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero) 1)Use only when 2/REF0200 REF01="SU" 2) Use composites REF04-02 and REF04-04 to indicate the state agency(s) that are to receive data under the provisions of the IRC 6103(c) consent. The state abbreviation(s) conveyed in the REF04-02 and REF04-04 composites represent the state agency(s) that is/are responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either was originated in or was destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the composite pairing(s). (Composite REF04-01/REF4-02 and/or REF04-03/REF04-04) a) When reporting ending inventory, terminal receipts, terminal bulk disbursements, use composite REF04-02 to report the state in which the terminal is located. b) When reporting terminal non-bulk disbursements use composite REF04-02 to report the state in which the terminal is located and composite REF04-04 to report the state in which the product is delivered.
REF04-02	C040	127	M	Reference Identification	AN	2	2	State Abbreviation for state which data belongs to.
REF04-03	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF04-04	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state which data belongs to.
REF~SU~IRS~~S0^FL								
Syntax Notes:				**At least one of REF02 or REF03 is required.** **If either REF04-01 or REF04-02 is present, then the other is required.** **If either REF04-03 or REF04-04 is present, then the other is required.**				
IRS Notes:				**REF02 is always required.**				

This REF segment (2/REF/0200/REF01=55) must be used in corrected return transactions (BTI14= 'CO') when submitting any corrections within a 2/TFS/0100 structure.

Sequence Number Reference Number Segment								**Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/0200 REF01 = '55' then provide the unique filer assigned sequence number that was included in the TS-151.
REF03	352		X	Description	AN	5	5	Error Response Code Use only when responding to errors. Use the following codes: 00001 Record corrected 00002 Record correct as originally submitted 00003 Delete record, submitted in error
REF~55~000000000000001~00001								
Syntax Notes:	**At least one of REF02 or REF03 is required.**							
IRS Notes	**REF02 is always required.** **REF03 is used for responding to an error.**							

Do not use this REF segment (2/REF/0200/REF01=BE) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

No Activity Reference Number Segment								**(Conditional) Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	20	"1" = No Activity Use only when there is no business activity during the current filing period.
REF~BE~1								
Syntax Notes:	**At least one of REF02 or REF03 is required.**							
IRS Notes:	**REF02 is always required.**							

Do not use this DTM segment (2/DTM/0300/DTM01='184', '572' or '631') in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Segment: **DTM** **Date/Time Reference**
Position: 0300
Loop: TFS **Optional**
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify pertinent dates and times
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

.

Ending Inventory Date								(Conditional)
Date/Time Reference Segment								Pos. No. 0300
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	"184" = Inventory Date
DTM02	373		X	Date	DT	8	8	Date expressed as "CCYYMMDD" Information Filing Period End Date
DTM~184~19981130								
Syntax Notes:	**DTM02 is required.**							
IRS Note:								

Terminal Sold/Acquired Date								(Conditional)
Date/Time Reference Segment								Pos. No. 0300
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	"572" = Date Property Sold "631" = Date Property Acquired
DTM02	373		X	Date	DT	8	8	Date expressed as "CCYYMMDD" Date of Terminal Ownership change.
DTM~572~20010520								
Syntax Notes:	**DTM02 is required.**							
IRS Note:	**This segment is used once when you purchase or sell a terminal.**							

This FGS loop reports ending inventory and gains/losses on the TOR (2/TFS/0100/TFS01=T2). Transaction detail is reported using the Schedule section of this map (2/TFS/0100/TFS01=T3). If corrections are being submitted for segments in the 2/FGS/1000 structure where TFS01=T2, then at a minimum the following must be returned:

1) **the 2/TFS/0100 segment**
2) **the 2/REF/0200 segment where REF01=55. This segment must contain the sequence number for the error being corrected as identified in the TS-151.**
3) **any additional corrected segment in the 2/TFS/0100/TFS01=T2 loop that had an error identified in the TS-151**
4) **the 2/FGS/1000 segment**
5) **the 2/REF/1100 segment where REF01=55. This segment must contain the sequence number for the error being corrected as identified in the TS-151.**
6) **any additional corrected segment in the 2/FGS/1000 loop that had an error identified in the TS-151**

Segment: **FGS** **Form Group**
Position: 1000
Loop: FGS **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To provide information for a section or data group in a form or schedule
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note

Physical Inventory by Product Form Group Segment								(Conditional) Pos. No. 1000
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
FGS01	350		M	Assigned Identification	AN	2	2	"BI" = Beginning Inventory Use only when filing via EDI for the first time (first EDI Filing) or when reporting a change of terminal ownership and you are the acquiring party. "EI" = Ending Inventory Use when 2/TFS/0100 TFS02= 'TOR' "GL"= Gains and Losses Use when 2/TFS/0100 TFS02= 'TOR'
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group Use when 2/TFS/0100 TFS02= 'TOR'
FGS03	127		X	Reference Identification	AN	3	3	Product Code When 2/TFS/0100 TFS02= 'TOR' use a valid product code that can be found in Appendix A, Product Codes
FGS~EI~PG~065								
Syntax Notes:	**If either FGS02 or FGS03 is present, then the other is required.**							
IRS Note:	**None**							

This REF segment (2/REF/1100/REF01=55) must be used in corrected return transactions (BTI14= 'CO') when submitting any corrections within a 2/FGS/1000 structure.

Segment: **REF** **Reference Identification**
Position: 1100
Loop: FGS **Optional**
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Sequence Number Reference Number Segment								Pos. No. 1100
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/1100 REF01 = '55' then provide the unique filer assigned sequence number that was included in the TS-151.
REF03	352		X	Description	AN	5	5	Error Response Code Used when responding to an error. Use one of the following codes: 00001 Record corrected 00002 Record correct as originally submitted 00003 Remove record, reported in error
REF~55~00000000000000002~00001								
Syntax Notes:	**None**							
IRS Notes:	**This is a required segment for each occurrence of the 2/FGS/1000 loop structure.** **REF02 is always required.** **REF03 is used for responding to an error.**							

Do not use this TIA segment (2/TIA/1800) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Segment: **TIA** **Tax Information and Amount**
Position: 1800
Loop: TIA **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note:

Inventory
Tax Information and Amount Segment **Pos. No. 1800**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5002" = Net Physical Inventory Required when 2/TFS/0100 TFS02="TOR"
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Numeric Value of Quantity Provide quantity in gallons. Gains should always be entered as a positive amount. Losses must always be entered as negative values (i.e., -5000) Ending Inventory should never fall below zero (0) for a filing period. Initial submission of Ending Inventory should always be a positive value. Any change to Ending Inventory will always be treated as an adjustment to the original submission.
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5002~~~3500000~GA								
Syntax Notes:				**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**				
IRS Note:				**Physical Inventory is the only value passed. All other information is derivable from schedules.**				

End of FGS loop
End of TFS loop (TOR Tax Form Code / TFS01=T2 loop)

If the corrections submitted in the corrected return transaction (BTI14= 'CO') are only in Table 1 (Header) segments, then no Table 2 (Detail) segments are required and the transaction set can be completed with the Table 3 (Summary) SE segment.

This TFS loop reports Terminal Operator Report Schedule Detail (TOR Tax Schedule Code 2/TFS/0100/TFS01 = T3 loop) If corrections are being submitted for segments in the 2/TFS/0100/TFS01=T3 structure, then at a minimum the following must be returned:

1) **the 2/TFS/0100 segment.**
2) **the 2/REF/0200 segment where REF01=55. This segment must contain the sequence number for the error being corrected as identified in the TS-151.**
3) **any additional corrected segment in the 2/TFS/0100/TFS01=T3 loop that had an error identified in the TS-151.**

Segment: **TFS** **Tax Form**
Position: 0100
Loop: TFS Optional
Level: Detail
Usage: Must Use
Max Use: 1
Purpose: To indicate the tax form or the type of tax form being reported
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:

Beginning of Terminal Operator Report
Tax Form Segment **Pos. No. 0100**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	3	3	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier If TFS01 = 'T3' use either '14D' or '14E'. "15A" = Terminal Receipts "15B" = Terminal Disbursements
TFS03	128		X	Reference Identification Qualifier	ID	2	2	Code qualifying the Reference Identification Use for schedule processing only. PG Product Group
TFS04	127		X	Reference Identification	AN	3	3	Reference Information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier Use for schedule processing only. See list of Product Codes in Appendix A.
TFS05	66		X	Identification Code Qualifier	ID	2	2	Code designating the system/method of code structure used for Identification Code (67) Use for schedule processing only. 94 Mode
TFS06	67		X	Identification Code	AN	2	18	Code identifying a party or other code Use for schedule processing only. Use the appropriate code from the list below. For 1 character codes, left justify with a trailing space. B Barge J Truck PL Pipeline R Rail RT Removal from Terminal (other than by truck or rail) for sale or consumption S Ship CE Summary BA Book Adjustment

TFS~T3~15A~PG~065~94~PL

Syntax Notes: **If either TFS03 or TFS04 is present, then the other is required.**
If either TFS05 or TFS06 is present, then the other is required.

IRS Note: **None**

Segment: **REF** **Reference Identification**
Position: 0200
Loop: TFS Optional
Level: Detail
Usage: Must Use
Max Use: 10
Purpose: To specify identifying information
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: REF04 contains data relating to the value cited in REF02

Do not use this REF segment (2/REF/0200/REF01= 'SU') in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment

Relationship to the Transaction Information
Reference Segment **Pos. No. 0200**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier. Provide sequence number or code as appropriate. IRS = IRS Data N/A = If not applicable to the IRS
REF03 Not used								
REF04-01	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero) 1)Use only when 2/REF0200 REF01="SU" 2) Use composites REF04-02 and REF04-04 to indicate the state agency(s) that are to receive data under the provisions of the IRC 6103(c) consent. The state abbreviation(s) conveyed in the REF04-02 and REF04-04 composites represent the state agency(s) that is/are responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either was originated in or was destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the composite pairing(s). (Composite REF04-01/REF4-02 and/or REF04-03/REF04-04) a) When reporting terminal receipts and terminal bulk disbursements use composite REF04-02 to report the state in which the terminal is located. b) When reporting terminal non-bulk disbursements use composite REF04-02 to report the state in which the terminal is located and composite REF04-04 to report the state in which the product is delivered.
REF04-02	C040	127	M	Reference Identification	AN	2	2	State Abbreviation for state which data belongs to.
REF04-03	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF04-04	C040	127	X	Reference Identification	AN	2	2	State abbreviation for state which data belongs to.

REF~SU~IRS~~S0^FL^S0^GA

Syntax Notes: **If either REF04-01 or REF04-02 is present, then the other is required.**
If either REF04-03 or REF04-04 is present, then the other is required.

IRS Notes: **None**

This REF segment (2/REF/0200/REF01=55) must be used in corrected return transactions (BTI14= 'CO') when submitting any corrections within a 2/TFS/0100 structure.

Sequence Number Reference Number Segment								**Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/1100 REF01 = '55' then provide the unique filer assigned sequence number that was included in the TS-151
REF03	352		X	Description	AN	5	5	Error Response Code Use only when responding to errors. Use the following codes: 00001 Record corrected 00002 Record correct as originally submitted 00003 Delete record, submitted in error
REF~55~000000000000061~00001								
Syntax Notes:	**At least one of REF02 or REF03 is required.**							
IRS Notes:	**Two (2) iterations of this REF segment are required in all circumstances. The first iteration must contain REF01 = 'SU' - Special Processing Code, and the second iteration must contain REF01 = '55' - Sequence Number.** **REF02 is always required.** **REF03 is used for responding to an error.**							

Segment: **N1** **Name**
Position: 0500
Loop: N1 Optional
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To identify a party by type of organization, name and code.
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Carrier Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CA", supply Carrier Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CA" "34" = SSN Use only if 2/N1/0500/N101="CA" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Carrier FEIN or SSN Provide the number identified in 2/N1/0500/N103

N1~CA~TOTA~24~351234567

Syntax Notes: **If either N103 or N104 is present, then the other is required**

IRS Notes: **N102 is required.**

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Destination Terminal Name Segment **Pos. No. 0500**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code Use only if 2/N1/0500/N101="DT"
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code Provide the number identified in 2/N1/0500/N103

N1~DT~~TC~T59FL1111

Syntax Notes: **At least one of N102 or N103 is required.**
If either N103 or N104 is present, then the other is required

IRS Notes: **None**

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Position Holder Information Name Segment								**Optional Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"ON" = Position Holder
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Position Holder's Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CI" "34" = SSN Use only if 2/N1/0500/N101="CI" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Position Holder's FEIN or SSN Provide the number identified in 2/N1/0500/N103
N1~ON~TOTA~24~351234567								
Syntax Notes:			**If either N103 or N104 is present, then the other is required**					
IRS Notes:			**N102 is required.**					

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Point of Origin Name Segment								**Optional Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"SF" = Ship From
N102	93		X	Name	AN	1	35	Origin Abbreviation Supply the indicated 2 position state abbreviation or 3 position country code
N1~SF~FL								
Syntax Notes:			**At least one of N102 or N103 is required.** **If either N103 or N104 is present, then the other is required**					
IRS Notes:			**None**					

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Origin Terminal Name Segment								**Optional Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"OT" = Origin Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code Use only if 2/N1/0500/N101="OT"
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code Provide the number identified in 2/N1/0500/N103
N1~OT~~TC~T59FL1111								
Syntax Notes:			**At least one of N102 or N103 is required.** **If either N103 or N104 is present, then the other is required**					
IRS Notes:			**None**					

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Consignor (Person Hiring Carrier) Name Segment								**Optional Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"CI" = Consignor (Person Hiring the Carrier)
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Consignor Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="CI" "34" = SSN Use only if 2/N1/0500/N101="CI" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Consignor's FEIN or SSN Provide the number identified in 2/N1/0500/N103
N1~CI~TEXA~24~361234567								
Syntax Notes:			**If either N103 or N104 is present, then the other is required**					
IRS Notes:			**N102 is required.**					

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Point of Destination Name Segment								**Conditional Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"ST" = Ship To
N102	93		X	Name	AN	1	35	Destination Abbreviation Supply the indicated 2 position state abbreviation or 3 position country code
N1~ST~FL								
Syntax Notes:			**At least one of N102 or N103 is required.** **If either N103 or N104 is present, then the other is required**					
IRS Notes:			**None**					

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Exchange Party Name Segment								**Conditional Pos. No. 0500**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"EC" = Exchanger (Exchange Party Position Holder)
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 ="CI", supply Exchanger Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN Use only if 2/N1/0500/N101="EC" "34" = SSN Use only if 2/N1/0500/N101="EC" Should be used only when the entity identified in 2/N1/0500/N101 has not yet received their FEIN
N104	67		X	Identification Code	AN	9	18	Exchanger's FEIN or SSN Provide the number identified in 2/N1/0500/N103
N1~EC~RCLT~24~987654321								
Syntax Notes:	**If either N103 or N104 is present, then the other is required**							
IRS Notes:	**N102 is required.**							

This FGS loop reports transaction detail receipts and disbursements on the TOR (2/TFS/0100/TFS01=T3). If corrections are being submitted for segments in the 2/FGS/1000 structure where TFS01=T3, then at a minimum the following must be returned:

1) **the 2/TFS/0100 segment**
2) **the 2/REF/0200 segment where REF01=55. This segment must contain the sequence number for the error being corrected as identified in the TS-151.**
3) **any additional corrected segment in the 2/TFS/0100/TFS01=T2 loop that had an error identified in the TS-151**
4) **the 2/FGS/1000 segment**
5) **the 2/REF/1100 segment where REF01=55. This segment must contain the sequence number for the error being corrected as identified in the TS-151.**
6) **any additional corrected segment in the 2/FGS/1000 loop that had an error identified in the TS-151**

Segment: **FGS** **Form Group**
Position: 1000
Loop: FGS Optional
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To provide information for a section or data group in a form or schedule
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note 1) FGS01 defines the type of section or data group.
2) FGS02 and FGS03 uniquely identify the section or data group.

Bill of Lading Forms Group Segment								Pos. No. 1000
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
FGS01	350		M	Assigned Identification	AN	1	2	"D" = Schedule Detail
FGS02	128		X	Reference Identification Qualifier	ID	2	2	Reference Identification Qualifier "BM" = Bill of Lading Number
FGS03	127		X	Reference Identification	AN	1	15	Reference Identification Provide the Bill of Lading/Ticket Number
FGS~D~BM~00123456								
Syntax Notes:	**If either FGS02 or FGS03 is present, then the other is required.**							
IRS Note:	**None**							

Segment: **REF** **Reference Identification**
Position: **1100**
Loop: **TFS Optional**
Level: **Detail**
Usage: **Must Use**
Max Use: **10**
Purpose: **To specify identifying information**
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
Comments:

Sequence Number Reference Number Segment								Pos. No. 1100
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number Use of this code is required.
REF02	127		X	Reference Identification	AN	1	20	Sequence Number If 2/REF/1100 REF01 = '55' then provide the unique filer assigned sequence number that was included in the TS-151.
REF03	352		X	Description	AN	5	5	Error Response Code Use only when responding to errors. Use the following codes: 00001 Record corrected 00002 Record correct as originally submitted 00003 Delete record, submitted in error
REF~55~000000000000031~00001								
Syntax Notes:	**At least one of REF02 or REF03 is required.**							
IRS Notes:	**This is a required segment for each occurrence of the 2/FGS/1000 loop structure.** **REF02 is always required.** **REF03 is used for responding to an error.**							

Do not use this DTM segment (2/DTM/1200) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Segment: **DTM** **Date/Time Reference**
Position: 1200
Loop: TFS **Optional**
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify pertinent dates and times
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Bill of Lading Date
Date/Time Reference Segment **Pos. No. 1200**

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	Date/Time Qualifier "095" = Bill of Lading Date
DTM02	373		X	Date	DT	8	8	Date Expressed as CCYYMMDD Shipping Document Date

DTM~095~20010505
Syntax Notes: **DTM02 is required.**
IRS Note: **none**

Do not use this TIA segment (2/TIA/1800) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Segment: **TIA** **Tax Information and Amount**
Position: 1800
Loop: TIA **Optional**
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To specify the tax information and/or amount and to be used for tax information only as established by taxing authorities
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Note:

Inventory Tax Information and Amount Segment								Pos. No. 1800
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5005" = Net Required when processing schedule details 2/TFS/0100 TFS02="T3"
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Numeric Value of Quantity Provide quantity in gallons. Receipts and Disbursements should always be entered as a positive value. Changes to Receipts and Disbursements will always be treated as an adjustment to the original submission. For specific examples, refer to Appendix M, Business Case Examples.
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5005~~~420000~GA								
Syntax Notes:		**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**						
IRS Note:		**None**						

Do not use this N1 segment (2/N1/0500) in corrected return transactions (BTI14= 'CO') unless submitting corrections to this segment.

Inventory Tax Information and Amount Segment								(Optional) Pos. No. 1800
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TIA01	C03701	817	M	Tax Information ID Number	AN	4	4	"5006" = Gross Required when processing schedule details 2/TFS/0100 TFS02="T3"
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Numeric Value of Quantity Provide quantity in gallons. Receipts and Deliveries should always be entered as a positive value. Changes to Receipts and Disbursements will always be treated as an adjustment to the original submission. For specific examples, refer to Appendix M, Business Case Examples.
TIA05	C00101	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons
TIA~5006~~~85100~GA								
Syntax Notes:		**TIA04 is required.** **If TIA05 is present, then TIA04 is required.**						
IRS Note:		**None**						

End of FGS loop for Individual Shipments.
End of TFS loop for Terminal Operator Schedule. (2/TFS/0100/TFS01=T3)

Transaction Set Trailer Description

Segment: **SE** **Transaction Set Trailer**
Position: 0100
Loop:
Level: Summary
Usage: Mandatory
Max Use: 1
Purpose: To indicate the end of a transaction set and provide the count of transmitted segments including the beginning (ST) and ending (SE) segments.
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:

End of Transaction Set Trailer Segment								**(Required) Pos. No. 0100**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
SE01	96		M	Number of Included Segments	N0	1	10	Number of segments included in the transaction set including SE and ST.
SE02	329		M	Transaction Set Control Number	AN	4	9	Identifying control number that must be unique within the transaction set functional group assigned by the originator for a transaction set. b
SE~156~10001								
Syntax Notes:	**None**							
IRS Note:	**SE is the last segment of each transaction set.**							

End of Transaction Set

▶*Electronic Filing Example*

Table 3 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4030)

EDI Transmission Data	Explanation
ISA~03~T5ZXF54W21~01~ TORCCRFILE~32~757654321 ~01~040539587 ~981231~0931~|~00403~ 000001001~0~T~^\	ISA = the Interchange Control Header segment , 03 (zero three) = the qualifier for Authorization Code "T5ZXF54W21", 01 (zero one) = the qualifier for Security Code "TORCCRFILE", 32 = the qualifier for Information Provider FEIN plus 6 spaces "757654321 " 01 (zero one) = the qualifier for the IRS's Dun and Bradstreet DUN's Number plus 6 spaces "040539587 ", "981231" or 31 Dec., 98 = the Interchange Date for when the outer envelope was created (YYMMDD), "0931" or 9:31 AM = the time for when the outer envelope is created (HHMM), "|" = Element Repetition Separator "00403" = X12 Version 4 Release 3, "000001001" = the Interchange Control Number (IEA02 contains the same number as in ISA13), "0" = No Acknowledgement required, "T" = Test mode (if you are in Production mode then enter "P"), "^" or caret = Subelement separator
GS~TF~INTERNALROUTING~ 040539587050~19981231~0931~ 1101~X~004030\	GS = the Functional Group Header segment , TF = the Functional Group code for the 813 transaction set "Electronic Filing of Tax Return Data", "INTERNALROUTING" = a code the Information Provider can use to automatically route the IRS information to the proper work unit within their company. Note: This is a 2-15 character field that identifies the sender. "040539587050" = IRS – Excise Motor Fuels Section, "19981231" or 31 Dec., 1998 = the Functional Group Date for when the inner envelope was created (CCYYMMDD), "0931" or 9:31 AM = the time for when the inner envelope is created (HHMMSSDD), "1101" = Group Control Number (GE02 contains the same number as in GS06), "X" = X12 standards, "004030" = X12 Version 4 Release 3
ST~813~1234~0200\	ST = the Transaction Set Header segment , "813" = the Electronic Filing of Tax Return Data, "1234" = the Transaction Set Control Number (SE02 contains the same number as in ST02) "0200" = Version 2, release 00

Table 3 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4030)

EDI Transmission Data	Explanation
BTI~T6~050~47~040539587~ 19981231~ABCT~24~ 757654321~~~48~59-94- 8888S~00\	BTI = the Beginning Tax Information segment, "T6" = Information or Tax Filing, "050" = Tax Type code for Motor Fuel, "47" = Tax Authority, "040539587" = IRS Headquarters DUNS number, "19981231" or 31 Dec., 1998 = Transmission Date, "ABCT" = Name Control of Information Provider (note: This is the first 4 characters of the Information Provider name) "24" = the qualifier for Information Provider FEIN "757654321", "48" = the qualifier for the Information Provider 637 permit number "59-94-8888S", "00" = Original filing reported in BTI13 (Amended returns would be identified in BTI14 using one of the appropriate codes) Note: Can also be "05" = Replace or "15" = Re-submit. Note: BTI13 and BTI14 are mutually exclusive. If a BTI13 "00" was summitted and no 997 was received within 48 hours, submit a BTI13 "15" and resubmit. Leave BTI14 blank. If a 151R is received, submit a BTI14 "CO" and leave BTI13 blank.
DTM~194~19981130\	DTM = the Date Time segment, "194" = the qualifier for the period end date "19981130" or 30 Nov., 1998 Note: Can also use "683" = filing period
TIA~5001~~~7940294~GA\	TIA = the Tax Information and Amount segment, "5001" = the qualifier for total number of net gallons "7940294", "GA" = the qualifier that identifies TIA04 as gallons
N1~L9~ABC Terminal Seaport\	N1 = the Name Information segment, "L9" = the qualifier for the business name of the Information Provider "ABC Terminal Seaport" Note: If the mailing address and the physical address are different, an additional loop is required. Use "31" = postal/mailing address with another N1, N3, and N4
N2~Sea Side Terminal~Seaport Terminal\	N2 = the Additional Name Information segment, is space for additional name information if needed "Sea Side Terminal", is also space for additional name information if needed "Seaport Terminal"
N3~48 Washington St~120 Trinity St\	N3 = the Address Information segment, is for street address information "48 Washington St", is for additional street address information if needed "120 Trinity St"
N4~Seaport~FL~99999~USA\\	N4 = the City, State, Zip code and Country segment, City Name information "Seaport", State abbreviation information "FL", Zip Code, Zip Code plus 4 or Foreign Postal Code information "99999", Country Abbreviation information "USA"
PER~CN~C. P.Accountman~TE~ 60855599991234~FX~ 9995559990~EM~ cpa@abcterm.com\	PER = the Information Provider Contact Person segment, "CN" = the qualifier for General Contact Personnel "C. P. Accountman", Note: May also be "EA" = EDI Coordinator "TE" = the qualifier for the general contact phone number plus extension "60855599991234", "FX" = the qualifier for the general contact FAX number "9995559990", "EM" = the qualifier for the general contact e-mail address cpa@abcterm.com

End of Header Section

Beginning of Terminal Operator Report

Table 3 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4030)

EDI Transmission Data	Explanation
TFS~T2~TOR~~~TC~ T59FL1111\	TFS = the Tax Form Segment, "T2" = the qualifier for the Tax Form Code "TOR" "TOR" Terminal Operator Report TFS05 is "TC" = the qualifier for the Terminal Control Number (TCN) "T59FL1111"
REF~SU~IRS~~S0^FL\	Note: There must be two iterations of this Ref Segment. The first must be "SU"; the second "55" REF = the Reference Segment, "SU" = the qualifier for the special processing code "IRS", "S0" or (S zero) = is the qualifier for the special approval code "FL" for the terminal state
REF~55~100001234\	REF = the Reference Segment, "55" = the qualifier for the Sequence Number "000001234". Note: This sequence number supplied by filer at initial filing
REF~BE~1\	REF = the Reference Segment, "BE" = the qualifier for No business activity for your company "1". (Use only if there is no activity to report for the filing period. In that case, no other segments would be required for the terminal).
DTM~184~19981130\	DTM = the Date Time segment, "184" = the qualifier for ending inventory date, "19981130" or 30 Nov., 1998 = the date (CCYYMMDD) the ending inventory is taken for this TOR
FGS~EI~PG~065\	FGS = the Form Group Segment, "EI" = the Ending Inventory Form code, Note: May also use an additional loop containing a"BI" = Beginning Inventory for an initial filing for a terminal, or for a terminal change of ownership. "PG" = the qualifier for product code "065". Must be used for "TOR" May also use "BM" = Bill of Lading number. Must be used for "T3"
REF~55~000001234\	REF = the Reference Segment, "55" = the qualifier for the Sequence Number "000001234".
TIA~5002~~~3500000~GA\	TIA = the Tax Information and Amount segment, "5002" = the ending inventory Indicator code for net physical inventory "3500000" = Gallon Amount, "GA" = the qualifier for gallons
FGS~GL~PG~065\	FGS = the Form Group Segment, "GL" = Gain or Loss code, "PG" = the qualifier for product code "065
REF~55~200001235\	REF = the Reference Segment "55" = the qualifier for the Sequence Number "200001235
TIA~5005~~~2300~GA\	TIA = the Tax Information and Amount segment "5005" = the qualifier for net amount "2300" "GA" = the qualifier that identifies TIA04 as gallons.
TFS~T2~TOR~~~TC~ T59FL1111\	TFS = the Tax Form Segment, "T2" = the qualifier for the Tax Form Code "TOR" "TOR" Terminal Operator Report TFS05 is "TC" = the qualifier for the Terminal Control Number (TCN) "T59FL1111"
REF~SU~IRS~~S0^FL\	Note: There must be two iterations of this REF Segment. The first must be "SU"; the second "55" REF = the Reference Segment, "SU" = the qualifier for the special processing code "IRS", "S0" or (S zero) = is the qualifier for the special approval code "FL" for the terminal state

Table 3 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4030)

EDI Transmission Data	Explanation
REF~55~100001235\	REF = the Reference Segment, "55" = the qualifier for the Sequence Number "100001235" Note: This sequence number supplied by filer at initial filing
REF~BE~1\	REF = the Reference Segment, "BE" = the qualifier for No business activity for your company "1". (Use only if there is no activity to report for the filing period. In that case, no other segments would be required).

End of Terminal Operator Report

Beginning of Carrier Report

TFS~T2~CCR\	TFS = the Tax Form Segment. "T2" = the qualifier for the Tax Form "CCR"
REF~SU~IRS~~S0^FL\	REF = the Reference Segment, "SU" = the qualifier for the special processing code "IRS", "S0" or (S zero) = the qualifier for the special approval code "FL"
REF~06~100001236\	REF = the Reference Segment, "06" = the qualifier for the Sequence Error Identification Number (SEIN) "100001236". The IRS in the TS-151 error file will provide the SEIN
REF~BE~1\	REF = the Reference Segment, "BE" = the qualifier for No Business Activity for your company "1". Not used if there is activity to report.
TIA~5030~~~780000~GA\	TIA = the Tax Information and Amount segment, "5030" = the total number of net gallons carried. Indicator code "780000", "GA" = the qualifier for gallons Note: This segment is not used if there is no Carrier activity to be reported.
End of Carrier Report	

Beginning of Schedule Detail	
TFS~T3~15A~PG~065~94~PL \ or TFS~T3~15B~PG~065~94~J \	TFS = the Tax Form Segment, "T3" = the qualifier for tax schedule "15A" (receipt) Note: May also be "15B" for disbursement "PG" = the qualifier for product code "065", "94" = the qualifier for the transaction type code "PL" Note: Use of the second EDI statement indicates a disbursement transaction, transaction type code "J". For receipt, use example below at ***.
REF~SU~IRS~~S0^FL^S0^GA\	REF = the Reference Segment, "SU" = the qualifier for the special processing code "IRS", "S0" or (S zero) = is the qualifier for the special approval code "FL" (Florida) for the origin state, "S0" or (S zero) = is the qualifier for the special approval code "GA" (Georgia) for the destination state Note: These are 6103 states
REF~55~100001237\	REF = the Reference Segment, "55" = the qualifier for the Sequence Number "10001237".
Example 1 – Terminal Operator Disbursement	
N1~ON~ACOM~24~135792468\	N1 = Name Segment "ON" = Product Position Holder "ACOM" = Name Control of Position Holder "24" = the qualifier for the FEIN "135792468" Note: The "24" and the FEIN may be substituted with a "34" and the SSN or an "FI" and the Federal Taxpayer's 637 ID number, if the Position Holder FEIN is not known. The FEIN is preferred.
N1~OT~~TC~T59FL1111\	N1 = the Name Information segment, "OT" = the qualifier for the Origin Terminal, "TC" = the qualifier for the IRS TCN "T59FL1111"

Table 3 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4030)

EDI Transmission Data	Explanation
N1~ST~FL\	N1 = the Name Information segment, "ST" = the qualifier for the destination State "FL" (Florida)
N1~CA~TOTA~24~351234567\	N1 = the Name Information segment, "CA " = the qualifier for the Carrier, "TOTA" = the Name Control of the Carrier, "24" = the qualifier for the FEIN "351234567"
N1~CI~TEXA~24~361234567\	N1 = the Name Information segment, "CI" = the qualifier for the Consignor, "TEXA" = the Name Control of the Consignor, "24" = the qualifier for the FEIN "361234567". This segment is optional for TOR disbursements but should be supplied if a consignor was involved.
End of Example 1:	
***Example 2 – Terminal Operator Receipt**	
N1~DT~~TC~T59FL1111\	N1 = the Name Information segment, "DT" = the qualifier for the Destination Terminal, "TC" = the qualifier for the IRS TCN "T59FL1111"
N1~CA~CARR~24~377234567\	N1 = the Name Information Segment, "CA" = the qualifier for the Carrier "CARR" = the Name Control of the Carrier, "24" = the qualifier for the FEIN "377234567"
N1~SF~FL\	N1 = the Name Information segment, "SF" = the qualifier for the Origin State "FL" (Florida) This segment is optional for TOR receipts.
N1~ON~ACOM~24~135792468\	N1 = Name Segment "ON" = Product Position Holder "ACOM" = Name Control of Position Holder "24" = the qualifier for the FEIN "135792468" Note: The "24" and the FEIN may be substituted with a "34" and the SSN or an "FI" and the Federal Taxpayer's 637 ID number, if the Position Holder FEIN is not known. The FEIN is preferred. This segment is optional for TOR receipts.
***End of Example 2: Continue with remaining segments**	
FGS~D~BM~12345\	FGS = the Form Group Segment, "D" = the qualifier for schedule of detail, "BM" = the qualifier for Shipping document "12345"
REF~55~000001236\	REF = the Reference Segment, "55" = the qualifier for the Sequence Number "000001236"
DTM~095~19981103\	DTM = the Date Time segment, "095" = the qualifier for the Shipping document date "19981103" or 3 Nov., 1998
TIA~5005~~~420000~GA\	TIA = the Tax Information and Amount segment, "5005" = the qualifier for Net Gallons "420000", Gallon Amount "GA" = the qualifier for gallons
TIA~5006~~~8510~GA\	TIA = the Tax Information and Amount segment, "5006" = the qualifier for Gross Gallons "8510" = Gallon amount, "GA" = the qualifier for gallons

Table 3 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4030)

EDI Transmission Data	Explanation
SE~35~1234\	SE = the Transaction Set End segment, "35" = the number of segment between the ST/SE segment pair for this example. Note: This must be the number of segments sent in the ST/SE transmission (usually generated by the EDI software – includes the ST/SE), "1234" = the same control number as the ST02
GE~1~1101\	GE = the Functional Group End segment, "1" = the number of transaction sets contained in the Functional Group (GS/GE segments pairs), "1101" = the same control number as the GS06
IEA~1~000001001\	IEA = the Interchange Control Trailer segment, "1" = the number of Functional Groups contained in the (ISA/IEA segment pairs), "000001001" = the same control number as in ISA13

XVI. 997 Functional Acknowledgment

Functional Group ID=FA

Introduction

This Draft Standard for Trial Use contains the format and establishes the data contents of the Functional Acknowledgment Transaction Set (997) for use within the context of an Electronic Data Interchange (EDI) environment. The transaction set can be used to define the control structures for a set of acknowledgments to indicate the results of the syntactical analysis of the electronically encoded documents. The encoded documents are the transaction sets, which are grouped in functional groups, used in defining transactions for business data interchange. This standard does not cover the semantic meaning of the information encoded in the transaction sets.

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
M	0100	ST	Transaction Set Header	M	1		n1
M	0200	AK1	Functional Group Response Header	M	1		n2
			LOOP ID - AK2			999999	
	0300	AK2	Transaction Set Response Header	O	1		n3
			LOOP ID - AK3			999999	
	0400	AK3	Data Segment Note	O	1		c1
	0500	AK4	Data Element Note	O	99		
M	0600	AK5	Transaction Set Response Trailer	M	1		
M	0700	AK9	Functional Group Response Trailer	M	1		
M	0800	SE	Transaction Set Trailer	M	1		

Transaction Set Notes

1. These acknowledgments shall not be acknowledged, thereby preventing an endless cycle of acknowledgments of acknowledgments. Nor shall a Functional Acknowledgment be sent to report errors in a previous Functional Acknowledgment.
   The Functional Group Header Segment (GS) is used to start the envelope for the Functional Acknowledgment Transaction Sets. In preparing the functional group of acknowledgments, the application sender's code and the application receiver's code, taken from the functional group being acknowledged, are exchanged; therefore, one acknowledgment functional group responds to only those functional groups from one application receiver's code to one application sender's code.
   There is only one Functional Acknowledgment Transaction Set per acknowledged functional group.
2. AK1 is used to respond to the functional group header and to start the acknowledgement for a functional group. There shall be one AK1 segment for the functional group that is being acknowledged.
3. AK2 is used to start the acknowledgement of a transaction set within the received functional group. The AK2 segments shall appear in the same order as the transaction sets in the functional group that has been received and is being acknowledged.

Transaction Set Comments

1. The data segments of this standard are used to report the results of the syntactical analysis of the functional groups of transaction sets; they report the extent to which the syntax complies with the standards for transaction sets and functional groups. They do not report on the semantic meaning of the transaction sets (for example, on the ability of the receiver to comply with the request of the sender).

Transaction Set Header Description

Segment: **ST** **Transaction Set Header**
Position: **0100**
Loop:
Level:
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the start of a transaction set and to assign a control number**
Comments:
Key:

Not Used:	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: **The transaction set identifier (ST01) is used by the translation routines of the interchange partners to select the appropriate transaction set definition (e.g., 810 selects the Invoice Transaction Set).**

Beginning of Transaction Set **(Required)** **Pos. No. 0100**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "997"
ST02	329		M	Transaction Set Control Number	AN	4	9	Translator defined (same value in SE02, unique control number)
ST03	1705		O	Implementation Convention Reference	AN	1	5	Reference assigned to identify Implementation Convention. "0200" = Version 2, Release 00

ST~997~0014~4030

IRS Notes: It is recommended this segment be used to help identify which map the Electronic Participant is using. This segment will help the IRS determine if the Electronic Participant is using an old map or the most current map for data transmission.

Segment: **AK1** **Functional Group Response Header**
Position: **0200**
Loop:
Level:
Usage: **Mandatory**
Max Use: **1**
Purpose: **To start acknowledgment of a functional group**
Comments:

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: **AK101 is the functional ID found in the GS segment (GS01) in the functional group being acknowledged.**
AK102 is the functional group control number found in the GS segment in the functional group being acknowledged.

Functional Group Response Header								(Required) Pos. No. 0200
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
AK101	479		M/Z	Transaction Set Identifier Code	ID	2	2	Functional ID found in the GS segment (GS01) of the functional group being acknowledged. Equals one of the following: TF = 813 TA = 151
AK102	28		M/Z	Group Control Number	N0	1	9	Functional group control number found in the GS segment (GS02) of the functional group being acknowledged.
AK1~TF~52001								
IRS Note: This segment occurs once per functional group.								

Segment: **AK2** **Transaction Set Response Header**
Position: **0300**
Loop: **AK2** **Optional**
Level:
Usage: **Optional**
Max Use: **1**
Purpose: **To start acknowledgment of a single transaction set**

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: **AK201 is the transaction set ID found in the ST segment (ST01) in the transaction set being acknowledged.**
AK202 is the transaction set control number found in the ST segment in the transaction set being acknowledged.

Transaction Set Response Header								(Optional) Pos. No. 0300
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
AK201	143		M/Z	Functional Identifier Code	ID	3	3	Transaction set ID found in the ST segment (ST01) of the transaction set being acknowledged. Equals one of the following: 813 - Electronic filing of Tax Return Data 151 – Electronic filing of Tax Return Data Acknowledgement
AK202	329		M/Z	Transaction Set Control Number	AN	4	9	Transaction set control number found in the ST segment (ST01) of the transaction set being acknowledged. It must be unique within the transaction set functional group assigned by the originator for a transaction set.
AK2~813~000000124								
IRS Note: Use of this segment is mandatory. This segment occurs once per functional group.								

Segment: **AK3** **Data Segment Note**
Position: 0400
Loop: AK3 **Optional**
Level:
Usage: Optional
Max Use: 1
Purpose: To report errors in a data segment and identify the location of the data segment
Comments:

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Data Segment Note **(Optional)**
Pos. No. 0400

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
AK301	721		M	Segment ID Code	ID	2	3	Code defining the segment ID of the segment in error.
AK302	719		M	Segment Position in Transaction Set	N0	1	6	The position of the segment counted from the transaction set header (ST). The transaction set header is 1.
AK303	447		O	Loop Identifier Code	AN	1	6	Loop ID number given on the transaction set diagram is the value for this data element in segments LS and LE.
AK304	720		O	Segment Syntax Error Code	ID	1	3	1 = Unrecognized segment ID 2 = Unexpected segment 3 = Mandatory segment missing 4 = Loop occurs over maximum times 5 = Segment exceeds maximum use 6 = Segment not in defined transaction set 7 = Segment not in proper sequence 8 = Segment has data element errors

AK3~N101~124~~1
This segment defines segment syntax errors and the location of the segment. Refer to the X.12 standards guide for further definition.

Segment: **AK4** **Data Element Note**
Position: 0500
Loop: AK3 **Optional**
Level:
Usage: Optional
Max Use: 99
Purpose: To report errors in a data element or composite data structure and identify the location of the data element
Comments:

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: **In no case shall a value be used for AK404 that would generate a syntax error, e.g., an invalid character.**

Data Element Note							(Optional) Pos. No. 0500
Element	**Elem**	**Sub-Ele**	**Field**	**Field Name**	**Field**	**Length**	**Field**
ID	**Ref #**	**Ref #**	**Status**		**Type**	**Min** **Max**	**Description**
AK401	C030		M	Position in Segment			Code indicating relative position of element in error. The count starts with 1 for the simple data element or composite data structure immediately following the segment ID.
	C03001	722	M	Element Position in Segment	N0	1 2	This is used to indicate the relative position of a simple data element, or the relative position of a composite data structure with the relative position of the component within the composite data structure in error; in the data segment, the count starts with 1 for the simple data element or composite data structure immediately following the segment ID.
	C03002	1528	O	Component Data Element Position in Composite	N0	1 2	To identify the component data element position within the composite that is in error.
	C03003	1686	O	Repeating Data Element Position	N0	1 4	**Not Used.**
AK402	725		O	Data Element Reference Number	N0	1 4	Reference number used to locate the element in the Data Element Dictionary.
AK403	723		M	Data Element Syntax Error Code	ID	1 3	1 = Mandatory data element missing. 2 = Conditional required data element missing. 3 = Too many data elements 4 = Data element too short 5 = Data element too long 6 = Invalid character in data element 7 = Invalid code value 8 = Invalid date 9 = Invalid time 10 = Exclusion condition violated 12 = Too many repetitions 13 = Too many components
AK404	724		O/Z	Copy of Bad Data Element	AN	1 99	A copy of the data element in error.
This segment defines Element syntax errors and the location of the segment. Refer to the X.12 standards guide for further definition.							

Segment: **AK5** **Transaction Set Response Trailer**
Position: 0600
Loop: AK2 **Optional**
Level:
Usage: Mandatory
Max Use: 1
Purpose: To acknowledge acceptance or rejection and report errors in a transaction set

Semantic Notes:
Comments:
Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Transaction Set Response Trailer								**(Required)** **Pos. No. 0600**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
AK501	717		M	Transaction Set Acknowledgement Code	ID	1	1	Code indicating accept or reject condition based on the syntax editing of the transaction set. A = Accepted E = Accepted but errors were noted R = Rejected
AK502	718		O	Transaction Set Syntax Error Code	ID	1	3	1 = Transaction set not supported 2 = Transaction set trailer missing 3 = Transaction set control number in header and trailer do not match. 4 = Number of included segments does not match actual count 5 = One or more segments in error 6 = Missing or invalid transaction set identifier 7 = Missing or invalid transaction set control number 8 = Authentication key name unknown 13 = Message authentication code failed 23 = Transaction set control number not unique within the functional group.
AK503	718		O	Transaction Set Syntax Error Code	ID	1	3	
AK504	718		O	Transaction Set Syntax Error Code	ID	1	3	
AK505	718		O	Transaction Set Syntax Error Code	ID	1	3	
AK506	718		O	Transaction Set Syntax Error Code	ID	1	3	
AK5~A								
This segment acknowledges acceptance or rejection and reports errors. Refer to the X.12 standards guide for further definition.								

Segment: **AK9** **Functional Group Response Trailer**
Position: **0700**
Loop:
Level:
Usage: **Mandatory**
Max Use: **1**
Purpose: **To acknowledge acceptance or rejection of a functional group and report the number of included transaction sets from the original trailer, the accepted sets, and the received sets in this functional group**
Comments: **If AK901 contains the value "A" or "E", then the transmitted functional group is accepted.**

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Functional Group Response Trailer								**(Required)** **Pos. No. 0700**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
AK901	715		M	Functional Group Acknowledgement Code	ID	1	1	A = Accepted E = Accepted but errors were noted R = Rejected
AK902	97		M	Number of Transaction Sets Included	N0	1	6	Number of Transaction Sets Included. Total number of transaction sets included in the functional group or interchange (transmission) group terminated by the trailer containing this data element.
AK903	123		M	Number of Received Transaction Sets	N0	1	6	Number of Received Transaction Sets
AK904	2		M	Number of Accepted Transaction Sets	N0	1	6	Number of Accepted Transaction Sets in a functional group
AK905	716		O	Functional Group Syntax Error Code	ID	1	3	1 = Functional group not supported 2 = Functional group version not supported 3 = Functional Group Trailer Missing 4 = Group control number in the functional group header and trailer do not agree. 5 = Number of included transaction sets does not match actual count. 6 = Group control number violates syntax 10 = Authentication key name unknown 18 = Message authentication code failed 23 = Transaction set control number not unique within the functional group.
AK906	716		O	Functional Group Syntax Error Code	ID	1	3	
AK907	716		O	Functional Group Syntax Error Code	ID	1	3	
AK908	716		O	Functional Group Syntax Error Code	ID	1	3	
AK509	716		O	Functional Group Syntax Error Code	ID	1	3	
AK9~A~1~1~1								
This segment acknowledges acceptance or rejection of a functional group. Refer to the X.12 standards guide for further definition.								

Transaction Set Trailer Description

Segment: **SE** **Transaction Set Trailer**
Position: **0800**
Loop:
Level:
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the end of the transaction set and provide the count of the transmitted segments (including the beginning (ST) and ending (SE) segments)**
Syntax Notes:
Semantic Notes:
Comments: **SE is the last segment of each transaction set.**

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

End of Transaction Set Trailer Segment								**(Required) Pos. No. 0800**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
SE01	96	96	M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator)
SE02	329	329	M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02, unique control number)
SE~6~0014								

End of Transaction Set

▶*997 Acknowledgment for Motor Fuel Monthly Return(s)*

The TS-997 ACK (Acknowlegment) file is created every time an Information Provider/Transmitter submission is successfully transmitted and should be retained by the Information Provider as evidence that the information return(s) has been filed timely. If a TS-997 has not been placed in Electronic Participant's Outbox in 2 business days after an original submission, change the filing status in BTI13 from original (00) to resubmission (15) and transmit.

This TS-997 notifies the Electronic Participant that their electronic return was received and accepted, accepted with errors, or rejected. The TS-997 file is looking at the ANSI structure or layout of the file, not for errors associated with the data, and, accordingly, there are no math or data validations performed on the information return. These ANSI structure or layout errors are called syntax errors. Syntax errors are errors could prevent a file from being processed or information within the file from being utilized. The Electronic Participant will have to determine what caused the error, correct it and resend a new file within 15 calendar days.

The IRS will send a TS-997 back to the Information Provider/Transmitter for each EDI file received. If the EDI file is rejected, the Information Provider/Transmitter must fix the file and send a new EDI file to the IRS for processing

An example of a TS-997 created by the IRS translator can be found below. This TS-997 contains acknowledgements for four 813s received in one ISA/GS envelope.

The file you receive will be a continuous stream of data; no carriage returns or line feeds.

```
 1 - ISA~03~GB15GO4IT1~01~2MUCH2SOON~01~040539587~32~123456789~990913
     ~1512~|~00403~000000001~0~P~^\
 2 - GS~FA~040539587050~INTERNALROUTING~19990913~1510~1001~X~004030\

 3 - ST~997~0014\
 4 - AK1~TF~52001\
 5 - AK2~813~000000124\
 6 - AK5~A\

 7 - AK2~813~000000125\
 8 - AK5~A\

 9 - AK2~813~000000126\
10 - AK5~A\


11 - AK2~813~000000127\
12 - AK3~N1~124~~1\
13 - AK5~A\
14 - AK9~A~1~1~1\
15 - SE~7~0015\
16 - GE~1~1001\
17 - IEA~1~000000001\
```

XVII. 151 Electronic Filing of Tax Return Data Acknowledgment

▶*151 Structure*

151 – Table 1

Pos No.	IRS 151 Map	Header
0100	**ST**	Transaction Set Header
0200	**BTA**	Beginning Tax Acknowledgment Segment
0300	**BTI**	Identify Tax Agency and Information Provider
0350	**DTM**	Information Filing Period
0400	**REF**	Interchange Control Header Control Number
0400	**REF**	Functional Group Header Control Number
0400	**REF**	Transaction Set Header Control Number
0440	**QTY**	Quantity Segment
0500	**PBI**	Problem Identification Segment

151 – Table 2

Pos No.	IRS 151 Map	TOR	CCR	SCH
0100	**TFS**	Tax Form	Tax Form	Tax Form
0200	**REF**	Sequence Number	Sequence Number	Sequence Number
0300	**PBI**	Problem Identification	Problem Identification	Problem Identification
0400	**FGS**	Ending Inventory		Schedule of Detail
0420	**REF**	Sequence Number		Sequence Number
0500	**PBI**	Problem Identification		Problem Identification
0600	**SE**	**The SE Transaction Set Trailer Segment occurs once at the end of the file. It is not repeated with each Loop.**		

XVIII. 151 Electronic Filing of Tax Return Data Acknowledgment

Functional Group ID=TA

Introduction

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Acknowledgment Transaction Set (151) within the context of an Electronic Data Interchange (EDI) environment. This transaction set is used to electronically acknowledge receipt of each tax return filed using the Electronic Filing of Tax Return Data Transaction Set (813) and may indicate any error conditions. This transaction set can be used by a federal, state, or local taxing authority to acknowledge the status of an electronically filed tax return which has been electronically filed using Transaction Set 813.

Heading:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
M	0100	ST	Transaction Set Header	M	1		
M	0200	BTA	Beginning Tax Acknowledgment	M	1		
M	0300	BTI	Beginning Tax Information	M	1		
	0350	DTM	Date/Time Reference	O	10		
	0400	REF	Reference Identification	O	10		n1
Not Used	0420	AMT	Monetary Amount	O	10		
	0440	QTY	Quantity	O	10		
			LOOP ID - PBI			1000	
	0500	PBI	Problem Identification	O	1		
Not Used	0600	TIA	Tax Information and Amount	O	2		

Detail:

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Loop Repeat	Notes and Comments
			LOOP ID - TFS			100000	
	0100	TFS	Tax Form	O	1		
	0200	REF	Reference Identification	O	10		
Not Used	0250	DTM	Date/Time Reference	O	10		
			LOOP ID - PBI			1000	
	0300	PBI	Problem Identification	O	1		
Not Used	0350	TIA	Tax Information and Amount	O	2		
			LOOP ID - FGS			100000	
	0400	FGS	Form Group	O	1		
	0420	REF	Reference Identification	O	10		
Not Used	0450	DTM	Date/Time Reference	O	10		
			LOOP ID - PBI			1000	
	0500	PBI	Problem Identification	O	1		
Not Used	0550	TIA	Tax Information and Amount	O	2		
M	0600	SE	Transaction Set Trailer	M	1		

Transaction Set Notes

1. The REF segment is used to provide identification numbers for this acknowledgment.

Transaction Set Header Description

Segment: **ST** **Transaction Set Header**
Position: **0100**
Loop:
Level: **Heading**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the start of a transaction set and to assign a control number**
Syntax Notes:
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: **The transaction set identifier (ST01) is used by the translation routines of the interchange partners to select the appropriate transaction set definition (e.g., 810 selects the Invoice Transaction Set).**

Beginning of Transaction Set Header Segment								**(Required) Pos. No. 0100**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
ST01	143		M	Transaction Set Code	ID	3	3	Code uniquely identifying a Transaction Set. 151 Electronic Filing of Tax Return Data Acknowledgement
ST02	329		M	Transaction Set Control Number	AN	4	9	Identifying control number that must be unique within the transaction set functional group assigned by the originator for a transaction set
ST03	1705		O/Z	Implementation Convention Reference	AN	1	5	Reference assigned to identify Implementation Convention. "0200" = Version 2, Release 00 It is recommended this segment be used to help identify which map the Electronic Participant is using. This segment will help the IRS determine if the Electronic Participant is using an old map or the most current map for data transmission.
ST~151~0014~0200								
Syntax Notes:	**None**							
IRS Note:	**It is recommended that ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.**							

Segment: **BTA** **Beginning Tax Acknowledgment**
Position: **0200**
Loop:
Level: **Heading**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To acknowledge acceptance or rejection of a transaction set**

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Beginning Tax Acknowledgment Segment								**(Required) Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Length Max**	**Field Description**
BTA01	587		M	Acknowledgment Type	ID	2	2	Code specifying the type of acknowledgement: AD = Acknowledge with Detail, No change Transmission accepted with errors AT = Accepted Transmission accepted with no errors RD = Reject with Detail Transaction rejected. Not accepted as a timely filing.
BTA02	373		O	Date	DT	8	8	Date expressed as CCYYMMDD. Effective date of the acknowledgment
BTA~AD~20000315								
Syntax Notes:	**None**							
IRS Note:	**BTA02 is the effective date of the acknowledgement.**							

Segment: **BTI** **Beginning Tax Information**
Position: **0300**
Loop:
Level: **Heading**
Usage: **Mandatory**
Max Use: **1**
Purpose: **To indicate the type of tax information**

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
1 BTI01 and BTI02 define the tax exchange program or tax filing.
2 BTI03 and BTI04 define the tax authority.
3 BTI05 is the transaction set creation date.
4 BTI07 and BTI08 provide the taxpayer's identity.
5 BTI09 and BTI10, and BTI11 and BTI12, define secondary identification numbers for a tax filing or exchange program.

Identify Tax Agency and Information Provider **(Required)** **Begin Tax Information Segment** **Pos. No. 0300**								
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
BTI01	128		M	Reference Number Qualifier	ID	2	2	Code qualifying the Reference Identification. T6 = Tax Filing
BTI02	127		M	Reference Number	AN	1	30	Reference information as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier. 050 = IRS Motor Fuel Section
BTI03	66		M	ID Code Qualifier	ID	2	2	Code designating the system/method of code structure used for Identification Code (67) 47 = Department
BTI04	67		M	ID Code	AN	2	25	Code identifying a party or other code. 040539587 = IRS Headquarters
BTI05	373		O	Date	DT	8	8	Date expressed as CCYYMMDD. Transmission Date
BTI06	818		O	Name Control	AN	4	4	Name control field for tax information consisting of the first 4 characters of a business name or of an individual's name, or the entire name, if fewer than 4 characters Information Provider's Name Control
BTI07	66		X	ID Code Qualifier	ID	2	2	Code designating the system/method of code structure used for Identification Code (67) "24" = Employer Identification Number "34" = SSN Social Security Number
BTI08	67		X	ID Code	AN	9	18	Code identifying a party or other code 1) If BTI07 = '24', provide the Taxpayer's Federal Employer's Identification Number (FEIN). 2) If BTI07 = '34', provide the Taxpayer's Social Security Number (SSN).
BTI09	66		X	ID Code Qualifier	ID	2	2	Code designating the system/method of code structure used for Identification Code (67) "49" = Electronic Filer Identification Number (EFIN) A unique number assigned to each firm, organization, or individual who is authorized to electronically file tax returns (TO only).
BTI10	67		X	ID Code	AN	2	20	Code identifying a party or other code. For Terminal Operator Use only. Provide Registration Number (637#).
BTI11	66		X	Identification Code Qualifier	ID	2	2	Code designating the system/method of code structure used for Identification Code (67) "48" = Electronic Filer Identification Number
BTI12	67		X	Identification Code	AN	9	18	Code Identifying a party or other code Taxpayer's 637 number
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: "00" = Original Use for the first attempt to transmit your file. "05" = Replace Use when the first attempt of transmitted filing had corrupted data. This code should be used in response to the receipt of a 997 Functional Group Acknowledgement that flagged a transaction set level AK501 element or a Functional Group level AK901 element with an 'R' – Rejected Code. "15" = Resubmission This code should be used when there is not receipt of a 997 Functional Acknowledgement within 2 business days after transmitting your initial return.

BTI14	640		O	Transaction Type Code	ID	2	2	Corrected or Amended Filing Options: "6R" = Resubmission "6S" = Supplemental "CO" = Corrected
BTI~T6~050~47~040539587~20000315~ABCT~24~757654321~48~59-94-8888S~~~00								
Syntax Notes: **If either BTI07 or BTI08 is present, then the other is required.** **If either BTI09 or BTI10 is present, then the other is required.**								
IRS Note: **1. BTI01 is required.** **2. BTI02 is required.** **3. BTI03 is required.** **4. BTI04 is required.**								

Segment: **DTM** **Date/Time Reference**
Position: **0350**
Loop:
Level: **Heading**
Usage: **Optional**
Max Use: **10**
Purpose: **To specify pertinent dates and times**

Kev:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Information Filing Period **Date/Time Reference Segment**								**(Required)** **Pos. No. 0350**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
DTM01	374		M	Date/Time Qualifier	ID	3	3	194 = Tax Period End Date
DTM02	373		X	Date	DT	8	8	CCYYMMDD = Tax Filing Period End Date
DTM~194~20000229								
Syntax Notes: **1 DTM02 is required.**								
IRS Note: **None**								

Segment: **REF** **Reference Identification**
Position: **0400**
Loop:
Level: **Heading**
Usage: **Optional**
Max Use: **10**
Purpose: **To specify identifying information**
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Transaction Set Header Control Number (Required) Reference Identification Segment Pos. No. 0400								
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	FJ = Line Item Control Number
REF02	127		X	Reference Identification	AN	4	9	Reference Identification as defined for a particular Transaction Set or as specified by the Reference Identification Qualifier
REF~FJ~15								
Syntax Notes:	**REF02 is required.**							
IRS Note:	**None**							

Segment: **QTY** **Quantity**
Position: **0440**
Loop:
Level: **Heading**
Usage: **Optional**
Max Use: **10**
Purpose: **To specify quantity information**
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Quantity Segment (Required) Pos. No. 0440								
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
QTY01	673		M	Quantity Qualifier	ID	2	2	86 = Non-Conformance Quantity
QTY02	380		X	Quantity	R	1	15	Total number of errors found in information report
QTY~86~11								
Syntax Notes:	**QTY02 is required.**							
IRS Note:	**None**							

Segment: **PBI** **Problem Identification**
Position: 0500
Loop: PBI Optional
Level: Heading
Usage: Optional
Max Use: 1
Purpose: To identify an error or previously transmitted error
Key
Not Used Not used: no data to transmit
Syntax Notes Note: Notes defined by X12 Standards
IRS Notes Note: Notes defined by IRS Excise
Semantic Notes:
1 PBI01 is the error identification number corresponding to a given error.
2 PBI05 is a copy of a bad data element identified by PBI04.
3 PBI06 is a copy of a bad data element identified by PBI04.

Problem Identification Segment **(Required) Pos. No. 0500**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See PBI01 Error Codes List – use codes for segments that are in Table 1 of the TS813, plus the envelope segments.
PBI02	306		X	Action Code	ID	2	2	CO = Correct Errors. NA = No Action Required.
PBI03	933		O	Free-Form Message Test	AN	4	4	See PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See PBI04 Error Code List
PBI05	380		X/Z	Quantity	R	1	15	Display of Numeric value reported in error
PBI06	449		X/Z	Fixed Format Information	AN	1	80	Display of Information reported in error

PBI~600405~CO~1003~E0011~~missing\.

Syntax Notes: At least one of PBI01 or PBI02 is required.
Only one of PBI05 or PBI06 may be present.
Only one of PBI07 or PBI08 may be present.

IRS Note: None

End of Transaction Set Header

Terminal Operator Report Errors (TOR)

Segment: **TFS** **Tax Form**
Position: **0100**
Loop: **TFS**
Usage: **Optional**
Level: **Detail**
Usage: **Optional**
Max Use: **1**
Purpose: **To indicate the tax form or the type of tax form being reported**

Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Tax Form Segment **(Required)** **Pos. No. 0100**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	T2 = Tax Form Code
TFS02	127		M	Reference Identification	AN	3	3	TOR = Terminal Operator Report
TFS03 and TFS04 are not used.								
TFS05	66		X	ID Code Qualifier	ID	2	2	TC = IRS Terminal Code
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Code TCN

TFS~T2~TOR~~TC~123456789

Syntax Notes: 1 If either TFS05 or TFS06 is present, then the other is required.

IRS Note: : 1) TFS01 and TFS02 define the tax form.
2) TFS05 and TFS06 define the taxpayer's identity.

Segment: **REF** **Reference Identification**
Position: **0200**
Loop: **TFS**
Level: **Detail**
Usage: **Optional**
Max Use: **10**
Purpose: **To specify identifying information**
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Sequence Error ID Number Reference Identification Segment								(Required) Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	55 = Sequence Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number. Used to return the filer assigned sequence number from the TFS loop where the error has been identified.
REF~55~10011								
Syntax Notes:	**REF02 is required.**							
IRS Note:	**None**							

Segment: **PBI** **Problem Identification**
Position: **0300**
Loop: **PBI** **Optional**
Level: **Detail**
Usage: **Optional**
Max Use: **1**
Purpose: **To identify an error or previously transmitted error**
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
1 **PBI01 is the error identification number corresponding to a given error.**
2 **PBI05 is a copy of a bad data element identified by PBI04.**
3 **PBI06 is a copy of a bad data element identified by PBI04.**

Problem Identification Segment								(Required) Pos. No. 0300
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See PBI01 Error Codes List – use codes for segments that are in table one of the TS813 plus the envelope segments.
PBI02	306		C	Action Code	ID	2	2	CO = Correct Errors NA = No Action Required
PBI03	933		O	Free-Form Message Test	AN	4	4	See PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See PBI04 Error Code List
PBI05	380		X/Z	Quantity	R	1	15	Numeric value reported in error
PBI06	449		X/Z	Fixed Format Information	AN	1	80	Information reported in error
PBI~202701~CO~1013~E0017~~P591234567								
Syntax Notes:	**At least one of PBI01 or PBI02 is required.** **Only one of PBI05 or PBI06 may be present.**							
IRS Note:	**None**							

Segment: **FGS** **Form Group**
Position: 0400
Loop: FGS
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To provide information for a section or data group in a form or schedule
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
1 **FGS01 defines the type of section or data group.**
2 **FGS02 and FGS03 uniquely identify the section or data group.**

Form Group Segment **(Required)** **Pos. No. 0400**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
FGS01	350		M	Assigned Identification	AN	1	2	EI = Ending Inventory
FGS02	128		X	Reference Identification Qualifier	ID	2	2	PG = Product Group
FGS03	127		X	Reference Identification	AN	1	30	Product Code
FGS~EI~PG~065								
Syntax Notes:	**If either FGS02 or FGS03 is present, then the other is required.**							
IRS Note:	**None**							

Segment: **REF** **Reference Identification**
Position: 0420
Loop: FGS **Optional**
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify identifying information
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Sequence Error ID Number **(Required)**
Reference Identification Segment **Pos. No. 0420**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	3	55 = Sequence Number
REF02	127		X	Reference Identification	AN	1	20	Sequence Number. Used to return the filer assigned sequence number from the FGS loop where the error has been identified.
REF~55~10020								
Syntax Notes:	**REF02 is required.**							
IRS Note:	**None**							

Segment: **PBI** **Problem Identification**
Position: **0500**
Loop: **PBI**
Level: **Detail**
Usage: **Optional**
Max Use: **1**
Purpose: **To identify an error or previously transmitted error**
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
1 **PBI01 is the error identification number corresponding to a given error.**
2 **PBI05 is a copy of a bad data element identified by PBI04.**
3 **PBI06 is a copy of a bad data element identified by PBI04.**

Problem Identification Segment **(Required)** **Pos. No. 0500**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See PBI01 Error Codes List – use codes for segments that are in table one of the TS813 plus the envelope segments.
PBI02	306		X	Action Code	ID	2	2	CO = Correct Errors NA = No Action Required
PBI03	933		O	Free-Form Message Test	AN	4	4	See PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See PBI04 Error Code List
PBI05	380		X/Z	Quantity	R	1	15	Numeric value reported in error
PBI06	449		X/Z	Fixed Format Information	AN	1	80	Information reported in error
PBI~600401~CO~1013~E0010~~451234567								
Syntax Notes:				**At least one of PBI01 or PBI02 is required.** **Only one of PBI05 or PBI06 may be present.**				
IRS Note:				**None**				

End of Terminal Operator Report

Carrier Report Errors (CCR)

Segment: **TFS** **Tax Form**
Position: **0100**
Loop: **TFS**
Usage: **Optional**
Level: **Detail**
Usage: **Optional**
Max Use: **1**
Purpose: **To indicate the tax form or the type of tax form being reported**

Key	
Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Form Group Segment **(Required)** **Pos. No. 0100**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	T2 = Tax Form Code
TFS02	127		M	Reference Identification	AN	3	3	CCR = Carrier Report
TFS~T2~CCR								
Syntax Notes:		**None**						
IRS Note:		**None**						

Segment: **REF** **Reference Identification**
Position: **0200**
Loop: **TFS**
Level: **Detail**
Usage: **Optional**
Max Use: **10**
Purpose: **To specify identifying information**

Key	
Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Sequence Error ID Number **(Required)**
Reference Identification Segment **Pos. No. 0200**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	55 = Sequence Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Number. Used to return the filer assigned sequence number from the TFS loop where the error has been identified.
REF~55~20025								
Syntax Notes:		**REF02 is required.**						
IRS Note:		**None**						

Segment: **PBI** **Problem Identification**
Position: **0300**
Loop: **PBI** **Optional**
Level: **Detail**
Usage: **Optional**
Max Use: **1**
Purpose: To identify an error or previously transmitted error
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
1 PBI01 is the error identification number corresponding to a given error.
2 PBI05 is a copy of a bad data element identified by PBI04.
3 PBI06 is a copy of a bad data element identified by PBI04.

Problem Identification Segment **(Required)** **Pos. No. 0300**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See PBI01 Error Codes List – use codes for segments that are in table one of the TS813 plus the envelope segments.
PBI02	306		X	Action Code	ID	2	2	CO = Correct Errors
PBI03	933		O	Free-Form Message Test	AN	4	4	See PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See PBI04 Error Code List
PBI05	380		X/Z	Quantity	R	1	15	Numeric value reported in error
PBI06	449		X/Z	Fixed Format Information	AN	1	80	Information reported in error
PBI~100405~CO~1003~E0005								
Syntax Notes:			**At least one of PBI01 or PBI02 is required.** **Only one of PBI05 or PBI06 may be present.**					
IRS Note:			**None**					

Schedule Detail Section Errors

Segment: **TFS** **Tax Form**
Position: 0100
Loop: TFS
Usage: Optional
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To indicate the tax form or the type of tax form being reported

Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Tax Form Segment **(Required)** **Pos. No. 0100**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	T3 = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	2	2	15A = Terminal Receipt 15B = Terminal Delivery 14E = Carrier Deliveries 14D=Carrier Receipts
TFS03	128		X	Reference Identification Qualifier		2	2	PG = Product Group
TFS04	127		X	Reference Identification		3	3	Product Code See Appendix A for valid product codes
TFS05	66		X	ID Code Qualifier	ID	2	2	TC = IRS Terminal Code
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Code TCN
TFS~T3~15B~PG~141~TC~123456789								
Syntax Notes:				**If either TFS03 or TFS04 is present, then the other is required.** **If either TFS05 or TFS06 is present, then the other is required.**				
IRS Note:				**None**				

Segment: **REF** **Reference Identification**
Position: 0200
Loop: TFS
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify identifying information

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Sequence Error ID Number Reference Identification Segment								(Required) Pos. No. 0200
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
REF01	128		M	Reference Identification Qualifier	ID	2	3	55 = Sequence Number
REF02	127		X	Reference Identification	AN	1	20	Sequence Number. Used to return the filer supplied sequence number from the TFS loop where the error has been identified.
REF~55~30010								
Syntax Notes:	**REF02 is required.**							
IRS Note:	**None**							

Segment: **PBI** **Problem Identification**
Position: **0300**
Loop: **PBI** **Optional**
Level: **Detail**
Usage: **Optional**
Max Use: **1**
Purpose: **To identify an error or previously transmitted error**
Key
~

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Problem Identification Segment								(Required) Pos. No. 0300
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
PBI01	127		X	Reference Identification	AN	6	6	See PBI01 Error Codes List – use codes for segments that are in table one of the TS813 plus the envelope segments.
PBI02	306		X	Action Code	ID	2	2	CO = Correct Errors
PBI03	933		O	Free-Form Message Test	AN	4	4	See PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See PBI04 Error Code List
PBI05	380		X/Z	Quantity	R	1	15	Numeric value reported in error
PBI06	449		X/Z	Fixed Format Information	AN	1	80	Information reported in error
PBI~600401~CO~1013~~451234567								
Syntax Notes:	**At least one of PBI01 or PBI02 is required.** **Only one of PBI05 or PBI06 may be present.**							
IRS Note:	**None**							

Segment: **FGS** Form Group
Position: 0400
Loop: FGS
Level: Detail
Usage: Optional
Max Use: 1
Purpose: To provide information for a section or data group in a form or schedule
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes: **FGS01 defines the type of section or data group.**
FGS02 and FGS03 uniquely identify the section or data group.

Form Group Segment **(Required)** **Pos. No. 0400**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
FGS01	350		M	Assigned Identification	AN	1	1	D = Schedule of Detail
FGS02	128		X	Reference Identification Qualifier	ID	2	2	BM = Bill of Lading Number
FGS03	127		X	Reference Identification	AN	1	30	Bill of Lading Ticket Number

FGS~D~BM~12346
Syntax Notes: **If either FGS02 or FGS03 is present, then the other is required.**
IRS Note: **None**

Segment: **REF** Reference Identification
Position: 0420
Loop: FGS **Optional**
Level: Detail
Usage: Optional
Max Use: 10
Purpose: To specify identifying information
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Sequence Error ID Number **(Required)**
Reference Identification Segment **Pos. No. 0420**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	55 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	20	Sequence Number. Used to return the filer supplied sequence number from the FGS loop where the error has been identified.

REF~55~30025
Syntax Notes: **REF02 is required.**
IRS Note: **None**

Segment: **PBI** **Problem Identification**
Position: 0500
Loop: PBI Optional
Level: Heading
Usage: Optional
Max Use: 1
Purpose: To identify an error or previously transmitted error
Key

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Semantic Notes:
1 **PBI01 is the error identification number corresponding to a given error.**
2 **PBI05 is a copy of a bad data element identified by PBI04.**
3 **PBI06 is a copy of a bad data element identified by PBI04.**

Problem Identification Segment **(Required)** **Pos. No. 0500**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See PBI01 Error Codes List– use codes for segments that are in table one of the TS813 plus the envelope segments.
PBI02	306		X	Action Code	ID	2	2	CO = Correct Errors. NA = No Action Required.
PBI03	933		O	Free-Form Message Test	AN	4	4	See PBI03 Paragraph Code List.
PBI04	817		O	Tax Information Identification Number	AN	5	5	See PBI04 Error Code.
PBI05	380		X/Z	Quantity	R	1	15	Numeric value reported in error
PBI06	449		X/Z	Fixed Format Information	AN	1	80	Information reported in error
PBI~202701~CO~1013~E0017~~P591234556								
Syntax Notes:				**At least one of PBI01 or PBI02 is required.** **Only one of PBI05 or PBI06 may be present.**				
IRS Note:				**None**				

Segment: **SE** **Transaction Set Trailer**
Position: 0600
Loop:
Level: Detail
Usage: Mandatory
Max Use: 1
Purpose: To indicate the end of the transaction set and provide the count of the transmitted segments (including the beginning (ST) and ending (SE) segments)

Key:

Not Used	**Not used: no data to transmit**
Syntax Notes	**Note: Notes defined by X12 Standards**
IRS Notes	**Note: Notes defined by IRS Excise**

Comments:

Transaction Set Trailer Description

Problem Identification Segment								**(Required) Pos. No. 0600**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
SE01	96		M	Number of Included Segments	N0	1	10	Total Number of segments included in a transaction set including ST and SE (inserted by translator)
SE02	329		M	Transaction Set Control Number	AN	4	9	Identifying control number that must be unique within the transaction set. Determined by Filer (same value in ST02, unique control number)
SE~6~0014								
Syntax Notes:		**None**						
IRS Note:		**SE is the last segment of the transaction set.**						

End of Transaction Set

▶*IRS Excise 151 Acknowledgement Process EDI Error Identification*

The IRS acknowledges the receipt of every electronic information return. These returns are filed using the American National Standards Institute (ANSI) Accredited Standards Committee (ASC) X12 standards for electronic data interchange (EDI). The EDI standard for filing tax or information returns is the TS-813 Transaction Set (Electronic Filing of Tax Return Data). There are two types of acknowledgment (ACK) files that will be created by the IRS—the Transmission ACK file and the Validation ACK file. These ACK files will be placed in the Information Provider's download directory.

This section is designed to help you manage the validation ACK file or the ANSI TS-151. The validation ACK file is the ANSI Transaction Set 151 (TS-151)—known as the Electronic Filing of Tax Return Data Acknowledgment. The TS-151 ACK file is created each time an Electronic Participant receives a TS-997 indicating that their electronic return was received and accepted or received and accepted with errors. The TS-151 ACK file will be generated whether or not data errors exist on the transmitted file. The Electronic Participant will not receive a TS-151 if they receive a TS-997R (rejection). This ACK is created whether or not errors exist in the file.

The IRS has established three error categories that will be applied to errors found in the Information Providers EDI file. Depending on the type of error detected, the Information Provider might have to resubmit the entire file or just correct the system to prevent future errors. The PBI tables described herein follow this description. The PBI03 Secondary Paragraph Description Error Codes, lists the error categories. The error categories are used in conjunction with PBI03 Primary Paragraph Description Error Codes, to help define what is wrong with the EDI file. These paragraphs are designed to provide plain text instructions to what is wrong.

The PBI Error Codes Definitions associates the error categories in the PBI03 Secondary Error table to EDI elements and segments in the 813 files submitted by the Information Providers. Each data element and segment of the 813 has the 151 error codes associated to them. These codes will identify what needs to be corrected and when.

Example:

In the PBI Error Code Definitions table, column PBI01, find code 400705. This code is composed of the PBI01 primary code (4007) and secondary code (05). The primary code 4007 indicates that DTM02 is in error and the secondary code 05 qualifies the primary code as missing. The secondary code is used to indicate what is wrong with the EDI element. The PBI01 Primary and Secondary code list can be found in tables found at the conclusion of this description.

In the PBI Error Code Definitions table, column PBI01, find code 400705; column PBI04, find code E0015; and column PBI03, find code 1013. :

- In PBI01 Primary Element Error Codes, the error code 4007 identifies EDI element DTM02 date qualifier as the element that has a problem.

In PBI01 Secondary Element Error Codes, the error code 05 qualifies the element identified by the PBI01 Primary Element Error Code as missing.

- In PBI04 Segment Description Error Codes, the error code E0015 identifies that the Inventory Date Segment has missing information.

- In PBI03 Primary Paragraph Description Error Codes, the error code 100 states that the field contains an invalid value.

In PBI03 Secondary Paragraph Description Error Codes, the error code 3 tells the Information Provider what to do to fix the information. The code 2 reads as follows, "Correction Error – Error must be corrected and resubmitted prior to next month's filing. File is accepted as a valid return."

Table 4 – PBI01 Primary Element Error Codes

PBI01 Primary Code	Description	Element ID	PBI01 Primary Code	Description	Element ID
TIA Errors:			N1 Loop Errors:		
1001	Tax Information Code	TIA01	6001	Entity ID Code	N101
1003	Fixed Format Code	TIA03	6002	Information Provider Name	N102
1004	Quantity	TIA04	6003	Identification Code Qualifier	N103
1005	Unit of Measure	TIA05	6004	Identification Code	N104
			6005	Contact Function Code	PER01
ID / Code Errors:			6006	Contact Name	PER02
2017	Permit Qualifier Code		6007	Telephone Number Qual	PER03
2018	Transaction Purpose Code	BTI13	6008	Telephone Number	PER04
2019	Transaction Type Code	BTI14	6009	Fax Number Qualifier	PER05
2020	Reference ID Qualifier	TFS01	6010	Fax Number	PER06
2021	Reference ID	TFS02	6011	E-mail Qualifier	PER07
2022	Reference ID Qualifier	TFS03	6012	E-mail Address	PER08
2023	Reference ID	TFS04	6013	Address Information	N301
2024	ID Code Qualifier	TFS05	6014	City	N401
2025	ID Code	TFS06	6015	State or Province	N402
2026	Reference ID Qualifier	REF01	6016	Zip Code	N403
2027	Reference ID	REF02	6017	Country	N404
2028	Reference ID	REF03			
2029	Reference ID	REF04 C4001	6888	Invalid use of Foreign Flag code	N104
2030	Reference ID	REF04 C4002	6999	Invalid Non-bulk Carrier	N104
2031	Reference ID	REF04 C4003			
2032	Reference ID	REF04 C4004			
2033	Assigned ID	FGS01			
2034	Reference ID Qualifier	FGS02			
2035	Reference ID	FGS03			
2036	ID Code Qualifier	BTI03			
Date Errors:					
4007	Date	DTM02			
Transaction Error:					
9999	Out of Balance				

Table 5 – PBI01 Secondary Element Error Codes

PBI01 Secondary Code	Description
01	Invalid
02	Invalid Based on Related Data
03	Nonnumeric
04	Calculation Error
05	Missing
06	Required due to Related Data
07	Not Found
08	Format Error
09	Negative
10	Duplicate

11	Tolerance
12	Out of Range

Table 6 – PBI03 Primary Paragraph Description Error Codes

PBI03 Primary Code	Primary Paragraphs Description
999	Transaction is Out of Balance.
100	The field is mandatory, but does not contain a value.
101	The field contains an invalid value.
102	The field contains an invalid date or a date in the future.
103	The field is mandatory for amended submission, but does not contain a value.
104	The field is mandatory for initial submission, but does not contain a value.
105	The telephone number is incomplete.
106	The field contains an invalid data type.
107	The field contains a value different from ST02.
108	The field contains a value different from GS06.
109	The field contains a value different from ISA13.
112	The N1 segment for Position Holder must be present.
113	The N1 segment of Point of Origin must be present.
114	The N1 segment for Carrier must be present.
115	The N1 segment for Point of Destination must be present.
116	The N1 segment for Consignor must be present for transactions.
117	All dates must be equal to or less than today's date.
118	Ticket dates cannot be any older than 1 year.
121	If a terminal shows either receipts or disbursements a TOR ending inventory report is required.
122	If the filing company is a terminal operator and a carrier and the terminal operator report shows carrier activity for that company on the schedules, then a CCR report is required.
123	If an EDI file is transmitted to the IRS that does not have a TOR or CCR section but has schedule activity, the file is incomplete. The file needs to be corrected and resubmitted.
124	If an EDI file is transmitted to the IRS that has a TOR or CCR section but has no schedule activity and has not indicated in the TOR or CCR section that the company has no business activity, the file is incomplete. The file needs to be corrected and resubmitted.
125	If the transaction is a terminal receipt, then the net gallons value is required. The gross gallons value is optional.
126	If the transaction is a bulk terminal disbursement, then the net gallons value is required. The gross gallons value is optional.
127	If the transaction is a nonbulk disbursement reported by the operator then the net gallons value is required.
128	If the transaction is a nonbulk disbursement reported by the operator then the gross gallons value is required.
129	If the transaction is a carrier delivery, then the net gallons value is required. Gross gallons are optional.
130	If the transaction is a terminal receipt for a carrier then the net gallons value is required.
131	Information is invalid because of related information in the TFS loop.
132	Information is invalid because of related information in the FGS loop.
133	Duplicate Originals
134	Duplicate Sequence Numbers
135	Missing Sequence Number

Table 7 – PBI03 Secondary Paragraph Description Error Codes

PBI03 Secondary Code	Secondary Paragraphs Description
1	**Fatal Error**. Out of Balance. File not accepted by the IRS as a filed return.
2	Correction Error – Error must be corrected and resubmitted prior to next months filing. File is accepted as a filed return.
3	Minor Error (Warning message) – Information Provider will not have to resubmit the correction, just correct the system for next month's filing. File is accepted as a filed return.

Table 8 – PBI04 Segment Description Error Codes

PBI04 Error Code	Segment Description
E0001	Transaction Set Control Number
E0002	Total Net Gallons Reported in Information Return
E0003	Ending Inventory Net Gallons
E0004	Total Net Gallons Transported
E0005	Net Gallons
E0006	Gross Gallons
E0007	Information Provider Name
E0008	Origin Terminal
E0009	Ship From State
E0010	Consignor
E0011	Carrier Name
E0012	Destination Terminal
E0013	Ship To State
E0014	Period End Date
E0015	Inventory Date
E0016	Document Date
E0017	Position Holder
E0018	637 Number
E0019	Relationship to Information
E0020	Sequence Number
E0021	No Activity
E0022	Information Provider Location
E0023	Terminal Operator Report (TOR)
E0024	Carrier Report (CCR)
E0025	Schedules
E0026	Ending Inventory Loop
E0027	Shipping document Loop
E0028	Carrier EIN
E0029	Change of Terminal Ownership Date
E0030	Carrier EIN for non-bulk terminal disbursements – may be required by states

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
9999	04	99999	Transaction Set	OUT OF BALANCE		999	1	**A or E**
N	N		ISA01 is a mandatory element.	The element is an ID of 2/2. The required value is 03.	Filed is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA02 is a mandatory element.	The element is AN of 10/ 10. It is the 10-digit Authorization Code issued by the IRS.	Field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA03 is a mandatory element.	The element is an ID of 2/2. The required value is 01.	Field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA04 is a mandatory element.	The element is AN of 10/ 10. It is the 10-digit Security Code provided by filer in LOA.	Field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA05 is a mandatory element.	The element is ID of 2/2. The required value is 01, ZZ or 32.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		ISA06 is a mandatory element.	The element is AN of 15/ 15. The required value is FEIN with 6 spaces.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA07 is a mandatory element.	The element is ID of 2/2. The required value is 01, ZZ, or 32.	Field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA08 is a mandatory element.	The element is AN of 15/15. The required value is 40539587 IRS DUNS number plus 6 spaces.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA09 is a mandatory element.	The element is DT of 6/6. YYMMDD = Date of the Interchange.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA10 is a mandatory element.	The element is TM of 4/4. HHMM = Time of the Interchange.	The field is mandatory but does not contain a value.	N	N	**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N				The field contains an invalid value.	N	N	**
N	N		ISA11 is a mandatory element.	The element is ID of 1/1. The required value is |.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA12 is a mandatory element.	The element is ID of 5/5. The required value is 00403.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA13 is a mandatory element.	The element is N0 of 9/9. The Information Provider/Transmitter Assigns This Number.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid data type.	N	N	**
N	N		ISA14 is a mandatory element.	The element is ID of 1/1. The required value is 0.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		ISA15 is a mandatory element.	The element is ID of 1/1. T = Test Data. P = Production Data.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		ISA16 is a mandatory element.	The element is 1/1. The required value is ^ = ASCII – 5E HEX.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
End of ISA Errors.								
Beginning of GS Errors.								
N	N		GS01 is a mandatory element.	The element is ID of 2/2. The required value is TF, FA, or TA.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		GS02 is a mandatory element.	The element is AN of 2/15. This is assigned by the Information Provider and included on the LOA.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		GS03 is a mandatory element.	The element is AN of 2/15. The required value is 040539587050.	The field is mandatory but does not contain a value.	N	N	**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N				The field contains an invalid value.	N	N	**
N	N		GS04 is a mandatory element.	The element is DT of 8/8. CCYYMMDD = Date.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid date or a date in the future.	N	N	**
N	N		GS05 is a mandatory element.	The element is TM of 4/8. HHMMSSDD = Time.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		GS06 is a mandatory element.	The element is N0 of 1/9.	The field is mandatory, but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
N	N		GS07 is a mandatory element.	The element is ID of 1/2. The required value is X.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		GS08 is a mandatory element.	The element is AN of 1/12. The required value is 004030.	The field is mandatory but does not contain a value.	N	N	**
N	N				The field contains an invalid value.	N	N	**
End of GS Errors.								
Beginning of ST Errors.								
N	N		ST01 is a mandatory element.	The element is ID of 3/3. The required value is 813.	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid value.	N	N	**R**
N	N		ST02 is a mandatory element.	The element is AN of 4/9 (same value as SE02).	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid value.	N	N	**R**
N	N		ST03 is an optional element.	The element is AN of 1/5	The field is optional, but outside of min/max levels.	N	N	**E**
End of ST Errors.								
Beginning of BTI, DTM, TIA, N1, N2, N3, N4, and PER Errors.								
N	N		BTI01 is a mandatory element.	The element is ID of 2/2. The required value is T6.	The field is mandatory but does not contain a value.	N	N	**R**

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PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N				The field contains an invalid value.	N	N	**R**
N	N		BTI02 is a mandatory element.	The element is AN of 3/3. The required value is 050.	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid value.	N	N	**R**
N	N		BTI03 is a mandatory element.	The element is ID of 2/2. The required value is 47.	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid value.	N	N	**R**
N	N		BTI04 is a mandatory element.	The element is AN of 9/9. The required value is 040539587.	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid value.	N	N	**R**
N	N		BTI05 is a mandatory element.	The element is DT of 8/8. CCYYMMDD = Transmission Date.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid date or a date in the future.	N	N	**E**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		BTI06 is a mandatory element.	The element is AN of 4/4. Name Control (First 4 positions of business name). See Apendix C, Specifications for Name Control	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		BTI07 is a conditional element. BTI07 and BTI08 go together.	The element is ID of 2/2. The required value is 24 for FEIN or 34 for SSN.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		BTI08 is a conditional element. BTI07 and BTI08 go together.	The element is AN of 9/18. Information Provider's FEIN or SSN.	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid value.	N	N	**R**
N	N		BTI09 is a conditional element. BTI09 and BTI10 go together.	The element is ID of 2/2. The required value is 49.	The field is optional but exceeds min/max.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**

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N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		BTI10 is a conditional element. BTI09 and BTI10 go together.	The element is AN of 2/20.	The field is optional but exceeds min/max.	N	N	**E**
N	N		BTI11 is a conditional element. BTI11 and BTI12 go together	The element is ID of 2/2. The required value is 48.	The field contains an invalid value.	N	N	**E**
N	N		BTI12 is a conditional element. BTI11 and BTI12 go together.	The element is AN of 9/18.	The field contains an invalid value.	N	N	**E**
N	N		BTI13 is a mandatory element for initial returns. Not used for amended returns.	The element is ID of 2/2. The required value is 00 for Original The required value is 05 for Replacement. The required value is 15 for Resubmission.	The field is mandatory for initial submission but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
2018	10	E0014		Duplicate originals submitted for filing period.	The field contains an invalid value.	133	2	
N	N		BTI14 is a mandatory element for amended returns. Not used for initial returns.	The element is ID of 2/2. The required value is 6R for Resubmission. The required value is 6S for Supplemental. The required value is CO for Corrected.	The field is mandatory for amended submission but does not contain a value.	N	N	**E**

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N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N				The field contains an invalid value.	N	N	**R**
N	N		DTM01 is a mandatory element.	The element is ID of 3/3. The required value is 194.	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid value.	N	N	**R**
N	N		DTM02 is a mandatory element.	The element is DT of 8/8. CCYYMMDD = Information Filing Period End.	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid date .	N	N	**R**
4007	01	E0014			The field contains a date in the future	102	2	
N	N		TIA01 is a mandatory element.	The element is AN of 4/4. The required value is 5001.	The field is mandatory but does not contain a value.	N	N	**E**
1004	04	E0002			The field contains an invalid value.	101	2	
1004	04	E0002	TIA04 is a mandatory element.	The element is R of 1/15. Total Number of Net Gallons in Information Filing.	The field is mandatory but does not contain a value.	101	2	
1004	04	E0002			The field contains an invalid data-type.	101	2	

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PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
1004	04	E0002	TIA05 is a mandatory element.	The element is ID of 2/2. The required value is GA.	The field is mandatory but does not contain a value.	101	2	
1004	04	E0002			The field contains an invalid value.	101	2	
N	N		REF01 is a mandatory element.	The element is ID of 2/2. The required value is FJ.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
2027	05	E0019	REF02 is a mandatory element.	The element is AN of 4/9.	The field is mandatory but does not contain a value.	100	2	**E**
N	N		REF03 is an optional element.	The element is AN of 5/5. The required values are 00001, 00002, or 00003.	The field contains an invalid value	N	N	**E**
N	N		N101 is a mandatory element.	The element is ID of 2/2. The required value is L9, or 31.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
6002	05	E0007	N102 is a mandatory element.	The element is AN of 1/35. Information Provider Name.	The field is mandatory but does not contain a value.	100	3	

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PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		N301 is a mandatory element.	The element is AN of 1/35. First Line Street Address.	The field is mandatory but does not contain a value.	N	N	**E**
N	N		N401 is a mandatory element.	The element is AN of 2/30. Name of City.	The field is mandatory but does not contain a value.	N	N	**E**
N	N		N402 is a mandatory element.	The element is ID of 2/2. State or Province Abbreviation.	The field is mandatory but does not contain a value.	N	N	**E**
6015	01	E0022			The field contains an invalid value.	101	3	
N	N		N403 is a mandatory element.	The element is ID of 3/11. ZIP Code, ZIP Code Plus 4 or Foreign Postal Code.	The field is mandatory but does not contain a value.	N	N	**E**
N	N		N404 is a mandatory element.	The element is ID of 3/3. Country Abbreviation (United States = USA).	The field is mandatory but does not contain a value.	N	N	**E**
6017	01	E0022			The field contains an invalid value.	101	3	
N	N		PER01 is a mandatory element.	The element is ID of 2/2. The required value is EA or CN.	The field is mandatory but does not contain a value.	N	N	**E**
6006	05	E0007	PER02 is a mandatory element.	The element is AN of 1/35. Contact Name.	The field is mandatory but does not contain a value.	100	3	**E**

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PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		PER03 is a mandatory element if PER04 is provided.	The element is ID of 2/2. The required value is TE.	The field contains an invalid value..	N	N	**E**
N	N		PER04 is a conditional element. If PER03 contains the value TE, this field must contain a value.	The element is AN of 10/14. Voice Telephone Number.	The telephone number is incomplete.	N	N	**E**
N	N		PER05 is a mandatory element if PER06 is provided.	The element is ID of 2/2. The required value is FX.	The field contains an invalid value.	N	N	**E**
N	N		PER06 is a conditional element. If PER05 contains FX, PER06 must contain a value.	The element is AN of 10/10. FAX Telephone Number.	The FAX number is incomplete..	N	N	**E**
N	N		PER07 is a mandatory element if PER08 is provided.	The element is ID of 2/2. The required value is EM.	The field contains an invalid value.	N	N	**E**
End of BTI, DTM, TIA, N1, N2, N3, N4, PER Errors.								
Beginning of Terminal Operator Summary Report Errors.								
N	N		TFS01 is a mandatory element.	The element is ID of 2/2. The required value is T2.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**

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PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		TFS02 is a mandatory element.	The element is AN of 3/3. The required value is TOR.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		TFS05 is a mandatory element.	The element is ID of 2/2. The required value is TC.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		TFS06 is a mandatory element.	The element is AN of 2/18. IRS Terminal Control Number (TCN). See IRS for TCN list.	The field is mandatory but does not contain a value.	N	N	**E**
2025	01	E0023			The field contains an invalid value.	101	2	
N	N		REF01 is a mandatory element.	The element is ID of 2/2. Acceptable values are SU, BE or 55.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		REF02 is a mandatory element.	The element is AN of 1/20. The required value is IRS, N/A, 1, or sequence number.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**

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N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		REF03 is a mandatory element.	The element is AN of 1/30.	The field is a duplicate.	N	N	**E**
N	N		REF04 is a composite element. Component C4001 is used only when REF01 is SU.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		C4002 is a component of Ref04.	The element is AN of 2/2.	The field is mandatory but does not contain a value.	N	N	**E**
2030	01	E0019			The field contains an invalid value.	101	3	
N	N		C4003 is a component of Ref04.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory but does not contain a value.	N	N	**E**
2031	01	E0019			The field contains an invalid value.	101	3	**E**
N	N		C4004 is a componentof Ref04.	The element is AN of 2/2.	The field is mandatory but does not contain a value.	N	N	**E**
2032	01	E0019			The field contains an invalid value.	101	3	

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PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		DTM01 is a mandatory element if you have activity.	The element is ID of 3/3. The required value is 184, 572, or 631.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		DTM02 is a mandatory element if you have activity.	The element is DT of 8/8. CCYYMMDD = Information Filing Period end date or date of terminal ownership change.	The field is mandatory but does not contain a value.	N	N	**E**
4007	01	E0015			The field contains an invalid date or a date in the future.	102	2	
N	N		FGS01 is a mandatory element if you have activity.	The element is AN of 1/2. The accepted values are BI, EI or GL.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		FGS02 is a mandatory element if you have activity.	The element is ID of 2/2. The required value is PG.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		FGS03 is a mandatory element if you have activity.	The element is AN of 1/15. Product Code: Example: 065 = Gasoline. See Appendix A	The field is mandatory but does not contain a value.	N	N	**E**

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N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
2035	01	E0026			The field contains an invalid value.	101	2	
N	N		REF01 is a mandatory element.	The element is ID of 2/2. The required value is 55.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		REF02 is a mandatory element.	The element is AN of 1/20.	The field is mandatory but does not contain a value.	N	N	**E**
N	N		REF03 is an optional element.	The element is AN of 5/5. The required value is 00001, 00002, or 00003.	The field contains an invalid value.	N	N	**E**
N	N		TIA01 is a mandatory element if you have activity.	The element is AN of 4/4. The required value is 5002.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		TIA04 is a mandatory element if you have activity.	The element is R of 1/15. Quantity in Gallons.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid data type.	N	N	**E**

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PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		TIA05 is a mandatory element if TIA04 is present.	The element is ID of 2/2. The required value is GA.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
End of Terminal Operator Summary Report Errors.								
Beginning of Carrier Summary Report Errors.								
N	N		TFS01 is a mandatory element.	The element is ID of 2/2. The required value is T2.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		TFS02 is a mandatory element.	The element is AN of 3/3. The required value is CCR.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		REF01 is a mandatory element.	The element is ID of 2/2. The acceptable values are SU, BE, or 55.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		REF02 is a mandatory element.	The element is AN of 1/20. The required value is IRS, N/A, 1 or a sequence number.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		REF03 is an optional element.	The element is AN of 5/5. The acceptable values are 00001, 00002, or 00003.	The field contains an invalid value.	N	N	**E**
N	N		REF04 is a composite element. Component C4001 is used only when REF01 is SU.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		C4002 is a component of Ref04..	The element is AN of 2/2.	The field is mandatory but does not contain a value.	N	N	**E**
2030	01	E0019			The field contains an invalid value.	101	3	
N	N		C4003 is a component of Ref04.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		C4004 is a component of Ref04.	The element is AN of 2/2.	The field is mandatory but does not contain a value.	N	N	**E**
2032	01	E0019			The field contains an invalid value.	101	3	

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N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		TIA01 is a mandatory element if you have activity.	The element is AN of 4/4. The required value is 5004.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		TIA04 is a mandatory element if TIA05 is present.	The element is R of 1/15. Quantity in Gallons.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid data type.	N	N	**E**
N	N		TIA05 is a mandatory element if TIA04 is present.	The element is ID of 2/2. The required value is GA.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
End of Carrier Summary Report Errors.								
Beginning of Schedules Errors.								
N	N		TFS01 is a mandatory element.	The element is ID of 2/2. The required value is T3.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		TFS02 is a mandatory element.	The element is AN of 3/3. The required value one of 15A, 15B, 14E, or 14D.	The field is mandatory but does not contain a value.	N	N	**E**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N				The field contains an invalid value.	N	N	**E**
N	N		TFS03 is a mandatory element.	The element is ID of 2/2. The required value is PG.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		TFS04 is a mandatory element.	The element is AN of 3/3. The field contains a product code.	The field is mandatory but does not contain a value.	N	N	**E**
2023	01	E0025			The field contains an invalid value.	101	2	
N	N		TFS05 is a mandatory element.	The element is ID of 2/2. The required value is 94.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		TFS06 is a mandatory element.	The element is AN of 2/18. The required value is one of the following mode codes: J, PL, R, S, B, BA, CE, RT. All 1-character codes should be followed by a space.	The field is mandatory, but does not contain a value.	N	N	**E**
2025	01	E0025			The field contains an invalid value.	101	2	

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PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		REF01 is a mandatory element.	The element is ID of 2/2. The required value is SU or 55.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		REF02 is a mandatory element.	The element is AN of 1/20. The required value is IRS, N/A, or sequence number.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		REF02 is a mandatory element.	The element is AN of 1/20.	The field is a duplicate.	N	N	**E**
N	N		REF03 is an optional element.	The element is AN 5/5. The acceptable values are 00001, 00002, or 00003.	The field contains an invalid value.	N	N	**E**
N	N		REF04 (CO4001) is a optional element, but is used only when REF01 is SU.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		REF04 (CO4002) is a composite element.	The element is AN of 2/2.	The field is mandatory but does not contain a value.	N	N	**E**
2030	01	E0019			The field contains an invalid value.	101	2	**E**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		REF04 (CO4003) is an optional element.	The element is ID of 2/2. The required value is S0 (S zero).	The field contains an invalid value.	N	N	**E**
2032	01	E0019	REF04 (CO4004) is an optional element.		The field contains an invalid value.	101	2	
N	N		N101 is a mandatory element.	The element is ID of 2/2. The value OT is acceptable when TFS02=15A, 15B or 14D.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		N103 is a mandatory element.	The element is ID of 2/2. The required value is TC.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		N104 is a mandatory element	The element is AN of 9/18. IRS Terminal Control Number (TCN). See IRS for TCN list.	The field is mandatory but does not contain a value.	N	N	**E**
6004	01	E0008			The field contains an invalid value.	101	2	
N	N		N101 is a mandatory element.	The element is ID of 2/2. The value SF is acceptable when TFS02=15A.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
6002	05	E0009	N102 is a mandatory element when N101=SF..	The element is AN of 1/35. Best known origin as shown on shipping document (2 position state code or 3 position country code).	The field is mandatory but does not contain a value.	113	2	
6002	01	E0009			The field contains an invalid value.	101	2	
N	N		N101 is a mandatory element.	The element is ID of 2/2. The acceptable value is CI when TFS02=14D or 14E, 15A or 15B.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		N103 is a mandatory element.	The element is ID of 2/2. The acceptable values are 24 or 34.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		N104 is a mandatory element.	The element is AN of 9/18. Consignor's (Person Hiring the Carrier) FEIN or SSN.	The field is mandatory but does not contain a value.	N	N	**E**
6004	01	E0010			The field contains an invalid value.	101	2	
N	N		N101 is a mandatory element.	The element is ID of 2/2. The required value is CA when TFS02=15A, 15B, 14E or 14D.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		N103 is a mandatory element.	The element is ID of 2/2. The acceptable values are 24 or 34.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		N104 is a mandatory element.	The element is AN of 9/18. Carrier's FEIN or SSN.	The field is mandatory but does not contain a value.	N	N	**E**
6004	01	E0011			The field contains an invalid value.	101	2	
N	N		N101 is a mandatory element.	The element is ID of 2/2. The required value is DT when TFS02=15A or 14E.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		N103 is a mandatory element if destination is a terminal.	The element is ID of 2/2. The required value is TC.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		N104 is a mandatory element if destination is a terminal.	The element is AN of 9/18. IRS Terminal Control Number (TCN). See IRS for TCN list.	The field is mandatory but does not contain a value.	N	N	**E**
6004	01	E0012			The field contains an invalid value.	101	2	

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		N101 is a mandatory element.	The element is ID of 2/2. The value is ST is acceptable when TFS02=15B.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
6002	05	E0013	N102 is a mandatory element when N101 = ST.	The element is AN of 1/35. Destination state, country, province abbreviation.	The field is mandatory but does not contain a value.	115	2	**E**
6002	01	E0013			The field contains an invalid value.	101	2	**E**
N	N		N101 is a mandatory element.	The element is ID of 2/2. The value ON is required when TFS02=15B and acceptable when TFS02=15A.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		N103 is a mandatory element.	The element is ID of 2/2. The acceptable values are 24, 34, or FI.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		N104 is a mandatory element.	The element is AN of 9/18. Position Holder's FEIN or SSN.	The field is mandatory but does not contain a value.	N	N	**E**
6004	01	E0017			The field contains an invalid value.	101	2	

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		FGS01 is a mandatory element.	The element is AN of 1/2. The required value is D.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		FGS02 is a mandatory element.	The element is ID of 2/2. The required value is BM.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
2034	05	E0027	FGS03 is a mandatory element.	The element is AN of 1/15. Shipping document Number.	The field is mandatory but does not contain a value.	100	2	**E**
N	N		REF01 is a mandatory element.	The element is ID of 2/2. The required value is 55.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
2027	05	E0020	REF02 is a mandatory element.	The element is AN of 1/20. The required value is sequence number.	The field is mandatory but does not contain a value.	135	3	
N	N				The field contains an invalid value (exceeds size).	N	N	**E**
2027	10	E0020	REF02 is a mandatory element.	The element is AN of 1/20.	The field is a duplicate.	134	3	

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		REF03 is an optional element.	The element is AN 5/5. The acceptable values are 00001, 00002, or 00003.	The field contains an invalid value.	N	N	**E**
N	N		DTM01 is a mandatory element.	The element is ID of 3/3. The required value is 095.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
N	N		DTM02 is a mandatory element.	The element is DT of 8/8. Shipping document Date (CCYYMMDD).	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid date.	N	N	**E**
4007	01	E0016			The field contains a date in the future.	102	2	
4007	02	E0016			The field contains a date older than 12 months before filing period.	102	2	
N	N		TIA01 is a mandatory element.	The element is AN of 4/4. The acceptable values are 5005 or 5006.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		TIA04 is a mandatory element.	The element is R of 1/15. Quantity in Net/Gross Gallons.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid data type.	N	N	**E**
N	N		TIA05 is a mandatory element.	The element is ID of 2/2. The required value is GA.	The field is mandatory but does not contain a value.	N	N	**E**
N	N				The field contains an invalid value.	N	N	**E**
End of Schedules Errors.								
Beginning of Trailer Errors.								
N	N		SE01 is a mandatory element.	The element is N0 of 1/10. Number of segments (inserted by translator).	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid data type or count is invalid.	N	N	**R**
N	N		SE02 is a mandatory element.	The element is AN of 4/9. Determined by the Information Provider/Transmitter (same value in ST02, unique control number).	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains a value different from ST02.	N	N	**R**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
N	N		GE01 is a mandatory element.	The element is N0 of 1/6. Count of Transaction Sets Within This GS/GE.	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid data type or count is invalid.	N	N	**R**
N	N		GE02 is a mandatory element.	The element is N0 of 1/9. The Data Interchange Control Number in the Trailer must be Identical to the Same Data Element in the Associated Functional Header (GS06).	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains a value different from GS06.	N	N	**R**
N	N		IEA01 is a mandatory element.	The element is N0 of 1/5. Count of Functional Groups within this ISA/IEA.	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains an invalid data type.	N	N	**R**
N	N		IEA02 is a mandatory element.	The element is N0 of 9/9. The Interchange Number in the trailer must be identical to the same data element in the associated interchange header (ISA13).	The field is mandatory but does not contain a value.	N	N	**R**
N	N				The field contains a value different from IAS13.	N	N	**R**

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
End of Trailer Errors.								
Beginning of Combination Errors.								
6002	05	E0017			The N1 segment for position holder must be present for transaction 15B.	112	2	
6002	05	E0008 or E0009			The N1 segment for point of origin must be present for transactions 14D or 15B.	113	2	
6002	05	E0028			The N1 segment for Carrier must be present for transactions 14E, 14D, 15A or 15B.	114	2	
6002	05	E0012 or E0013			The N1 segment for point of destination must be present for transactions 14E or 15A.	115	2	
6002	05	E0010			The N1 segment for consignor must be present for transactions 14E or 14D.	116	2	

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
2021	05	E0025			If an EDI file is transmitted to the IRS that does not have a TOR or CCR section but has schedule activity, the file is incomplete. The file needs to be corrected and resubmitted.	123	2	
2021	05	E0025			If an EDI file is transmitted to the IRS that has a TOR or CCR section but has no schedule activity and has not indicated in the TOR or CCR section that the company has no business activity, the file is incomplete. The file needs to be corrected and resubmitted.	124	2	
1004	05	E0005			If the transaction is a terminal receipt, then the net gallons value is required. The gross gallons value is optional.	125	2	

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
1004	05	E0005			If the transaction is a bulk terminal disbursement, then the net gallons value is required. The gross gallons value is optional.	126	2	
1004	05	E0005			If the transaction is a non-bulk terminal disbursement, then the net gallons value is required.	127	2	
1004	05	E0005			If the transaction is a non-bulk terminal disbursement, then the gross gallons value is required.	128	2	
1004	05	E0005			If the transaction is a carrier delivery, then the net gallons value is required. Gross gallons are optional.	129	2	
6004	01	E0017			If the FEIN is 77777777 and the N104 is not CA or CI, then the FEIN is invalid.	101	2	

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
6888	02	E0028			If the FEIN is 88888888 and the mode of transportation is not S, PL, or B, the FEIN is invalid.	101	2	
1004	05	E0005			If the transaction is a carrier receipt, then the net gallons value is required.	130	2	
6999	02	E0028			If the FEIN is 999999999 and the mode of transportation is not CE with product codes of 092 or 122; then the FEIN is in error.	101	2	
6999	02	E0028			If the FEIN is 999999999 and the mode of transportation is not R or J in a 15B transaction, then the FEIN is in error.	101	2	
2025	02	E0019			If the Mode of Transportation is CE, then only product codes 122 and 092 are valid.	101	2	

** – File cannot be read or used as received; no 997 generated.
N – Syntax or structure error; no corresponding 151 ACK data error.

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03		997
Primary	Secondary					Primary	Secondary	
6999	06	E0030			If the Mode of transportation is J or R in a 15B transaction, State taxation authorities may mandate actual FEINs vs. 999999999.	101	3	
1004	04	E0002			Total Net Reported value does not match calculated value.	101	2	
1004	04	E0004			Total Net Transported value does not match calculated value.	101	2	
2027	01	E0001			Ref02 – Transaction Set control numbers don't match	101	2	
2027	05	E0020			Missing sequence numbers	135	2	

Table 9 – Examples of PBI01 Error Codes

Element ID	Required Value	Primary Code	Secondary Code	Error Code
PER01	Contact Function Code	6005-PER01	01 = Invalid 05 = Missing	600501 600505
PER02	Contact Name	6006 =PER02	05 = Missing	600505
PER03	Telephone Number Qualifier	6007 = PER03	01 = Invalid 05 = Missing	600701 600705
PER04	Telephone Number	6008 =PER04	01 = Invalid 05 = Missing	600801 600805
PER05	FAX Number Qualifier	6009 = PER05	01 = Invalid 05 = Missing	600901 600905
PER06	FAX Number	6010 = PER06	01 = Invalid 05 = Missing	601001 601005
PER07	Email Qualifier	6011 = PER07	01 = Invalid 05 = Missing	601101 601105
PER08	Email	6012 = PER08	05 = Missing	601205

Table 10 – Example of a PBI Segment

PBI Element	Error Information	Meaning of Error Information
PBI01	900201	Error Code that states the PER02 is missing.
PBI02	NA	No Action Required.
PBI03	1003	The 1003 code is divided into two sections. The 101 means the field is mandatory, but does not contain a value. The 3 means that this is a minor error that does not require a correction, but the error should be fixed for the next filing.
PBI04	(Not Used in this example)	This error codes used when a TIA, REF, TFS, DTM, FGS, and N1 segments has error.
PBI05	(Not Used in this example)	This is the numeric data that were sent by the Information Provider.
PBI06	(Contains Invalid Data)	This is the alpha numeric data that were sent by the Information Provider.

▶*151 Acknowledgment for Motor Fuel Monthly Return(s)*

The 151 Electronic Filing of Tax Return Data Acknowledgment notifies the Information Provider/Transmitter that the data within the EDI file were accepted or rejected. The IRS translator creates the 151 ACK when the application processes a return. This ACK is designed to pass back through the Information Provider/Transmitter's translator to notify the Information Provider/Transmitter what is wrong with the data in the information return. The IRS will send a 151 ACK back to the Information Provider/Transmitter for each EDI file received. If the return or data are rejected, the Information Provider/Transmitter must fix the file or information and send a new file or corrected information to the IRS for processing. An example of a 151 ACK created by the IRS translator can be found below.

The file you receive will be a continuous stream of data; no carriage returns or line feeds.

1 - ISA~00~ ~00~ ~01~040539587~32~123456789~990913
~1512~|~00403~000000001~0~P~^\ (**ISA02** and **ISA04** elements consist of 10 spaces)
2 - GS~FA~040539587050~INTERNALROUTING~19990913~1510~1001~X~004030\

3 - ST~151~0014\
4 - BTA~AD~20000315\
5 - BTI~T6~050~47~040539587~20000315~ABCT~24~757654321~49~59-48-8888S~00\
6 - DTM~194~20000229\
7 - REF~6R~000000011\
8 - REF~X9~0014\
9 - REF~FJ~15\
10 - QTY~86~4\
11 - TFS~T3~15A~PG~065~TC~T59FL1111\
12 - REF~55~10011
13 - PBI~600405~CO~1002~E0011\ (PBI ~ **N104** element is in error and is **missing** ~ CO ~The primary paragraph is **100**, The secondary paragraph is **2~**The **carrier segment** has a missing element: the data in error is missing and therefore cannot be returned)
14 - TFS~T3~15A~PG~161~TC~T59FL1111\
15 - REF~55~10011
16 - FGS~D~BM~12346\
17 - REF~55~10016\
18 - PBI~100405~CO~1002~E0005 \ (PBI ~ **TIA04** element is in error and is **invalid** ~ CO ~The primary paragraph is **100**, The secondary paragraph is **2~**The **Net Gallons segment** has a missing element: The data in error is missing and therefore cannot be returned)
19 - TFS~T3~15A~PG~167~TC~T59FL1111\
20 - REF~55~10017\
21 - PBI~202701~CO~1012~E0019~~P591234567\ (PBI ~ **REF02** element is in error and is **invalid** ~ CO ~ The primary paragraph is **101**, The secondary paragraph is **2** ~ The **position holder segment** has the invalid element ~~ **P591234567**)
22 - PBI~600401~CO~1012~E0010~~451234567\ (PBI ~ **N104** element is in error and is **invalid** ~ CO ~ The primary paragraph is **101**, The secondary paragraph is **2** ~ The **consignor segment** has the invalid element ~~ **451234567**)

151 Acknowlegment Example continued

```
23 -  SE~6~0026\
24 -  GE~4~1001\
25 -  IEA~1~000000001\
```

Appendix A –

Product Codes

Product Codes

(Fuel products and blend stocks found in IRS-Approved Terminals)

Additive – Miscellaneous 090

Alcohol:

- Ethanol 241
- Methanol 243

Aviation Gasoline 125

Benzene 248

Blending Components:

- Blending Components Other ..... 122[1]
- Butane, Including Butane Propane Mix 055
- ETBE 249
- MTBE 093
- Napthas 126
- Pentanes, Including Isopentane 059
- Raffinates 223
- TAME 121
- Toluene 199
- Transmix 100
- Xylene 076

Butylene 198

Compressed Natural Gas 224

Diesel Fuel Undyed:

- Diesel Fuel #1 Low Sulphur Undyed 161
- Diesel Fuel #2 Low Sulphur Undyed 167
- Fuel Oil #1 Undyed 150
- Diesel Fuel #4 Undyed 154
- Diesel Fuel High Sulphur #1 Undyed 282
- Diesel Fuel High Sulphur #2 Undyed 283

Diesel Fuel Dyed:

- Diesel Fuel High Sulphur Dyed 226
- Diesel Fuel Low Sulphur Dyed 227
- Diesel Fuel #1 Dyed 231
- Diesel Fuel #4 Dyed 153

Ethane 052

Ethylene 196

[1] Blending Components Other does **not** include product codes: 155; 249; 093; 076; 126; 059; 223; 121; 199; or 100.

Product Codes (Continued)

Gasohol:

- Gasohol 5.7% 140
- Gasohol 7.7% 141
- Gasohol 10% 139
- E-75 078
- E-85 079

Gasoline 065

Isobutane 058

Kerosene Undyed:

- Kerosene Low Sulphur Undyed 145
- Kerosene High Sulphur Undyed 147

Kerosene Dyed:

- Kerosene Low Sulphur Dyed 073
- Kerosene High Sulphur Dyed 074

Mineral Spirits:

- Jet Fuel 130
- Excluded Liquid (Mineral Oil) 077

Liquified Natural Gas 225

Marine Diesel Oil 279

Marine Gas Oil 280

Methane 265

Mineral Oils 281

Propane 054

Propylene 075

Undefined (Other) Product 092

Waste Oil 091

Appendix B –

Tax Information and Amount Codes

Tax Information and Amount (TIA) Codes

5001	Total Net Reported
5002	Net Physical Inventory
5003	Total Due
5004	Total Net Transported
5005	Net
5006	Gross
5007	Billed
5008	Interest
5009	Penalty
5010	Confidential Information
5011-5199	**Not Used**

Appendix C –

Specifications for Name Control

Specifications for Filing Form 1098, 1099, 5498 and W-2G Electronically or Magnetically

including IBM 3480, 3490, 3590, AS400 compatible tape cartridges, 8mm tape cartridges, 4mm and Quarter Inch Cartridges (QIC), or 3-1/2 inch diskettes

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Department of the Treasury,
Internal Revenue Service
Publication 1220 (Rev. 7-2002)

Catalog Number 61275P

Record Name: Payee "B" Record

Field Position	Field Title	Length	Description and Remarks Field
1	Record Type	1	Required. Enter "B".
2-5	Payment Year	4	Required, Enter "2002" (unless reporting prior year data; report the year which applies [2000, 2001, etc.]).
6	Corrected Return Indicator (See Note)	1	Required for corrections only. Indicate a corrected return. *Code* — *Definition* G — If this is a one-transaction correction or the first of a two-transaction correction C — If this is the second transaction of a two transaction correction Blank — If this is, not a return being submitted to correct information already processed by IRS.
7-10	Name Control	4	If determinable, enter the first 4 characters of the surname of the person whose TIN is being reported in positions 12-20 of the "B" Record; otherwise, enter blanks. This usually is the payee. If the name that corresponds to the TIN is not included in the first or second payee name line and the correct name control is not provided, a backup withholding notice may be generated for the record. Surnames of less than 4 characters should be left-justified, filling the unused positions with blanks. Special characters and imbedded blanks should be removed. In the case of a business other than a sole proprietorship, use the first four significant characters of the business name. Disregard the word "the" when it is the first word of the name, unless there are only two words in the name. A dash (–) and an ampersand (&) are the only acceptable special characters. Surname prefixes are considered, e.g., for Van Elm, the name control would be VANE. For a sole proprietorship use the name of the owner to create the name control and report the owner's name in positions 248-287, First Payer Name Line.

☛**Note: C, G, and non-coded records must be reported using, separate Payer "A" Records. Refer to Part A, Sec. 11, for specific instructions on how to file corrected returns.**

☛**Note: Imbedded blanks, extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., period [.], apostrophe ['] should be removed from the Payee Name Lines. This information may be dropped during subsequent processing at IRS/MCC. A dash (-) and an ampersand (&) are the only acceptable special characters.**

The following examples may be helpful to filers in developing the Name Control:

	Name	Name Control
Individuals:		
	Jane *Brow*n	BROW
	John A. *Lee*	LEE*
	James P. *En,* Sr.	EN*
	John *O'Nei*ll	ONEI
	Mary *Van B*uren	VANB
	Juan *De Je*sus	DEJE
	Gloria A. *El-R*oy	EL-R
	Mr. John *Smit*h	SMIT
	Joe *McCa*rthy	MCCA
	Pedro *Torr*es-Lopes	TORR

	Maria *Lopez* Moreno**	LOPE
	Binh To *LA*	LA*
	Nhat Thi *Pham*	PHAM
	Mark *D'All*esandro	DALL
Corporations:		
	The *Firs*t National Bank	FIRS
	*The H*ideaway	THEH
	*A & B C*afé	A&BC
	11TH Street Inc.	11TH
Sole Proprietor:		
	Mark *Heml*ock DBA The Sunshine Club	HEML
Partnership:		
	Robert *Aspe*n and Bess Willow	ASPE
	Harold *Fir*, Bruce Elm, and Joyce Spruce et al Ptr	FIR*
Estate:		
	Frank *Whit*e Estate	WHIT
	Estate of Sheila *Blue*	BLUE
Trusts and Fiduciaries:		
	*Dais*y Corporation Employee Benefit Trust	DAIS
	Trust FBO The *Cher*ry blossom Society	CHER
Exempt Organization:		
	*Labo*rer's Union, AFL-CIO	LABO
	*St. Be*rnard's Methodist Church Bldg. Fund	STBE

*Name Controls of less than four significant characters must be left justified and blank-filled.
**For Hispanic names, when two last names are shown for an individual, derive the name control from the first last name.

11	Type of TIN	1	This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either an Employer Identification Number (EIN), a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN) or an Adoption Taxpayer Identification Number (ATIN). Enter the appropriate code from, the following table:

Code	*Type of TIN*	*Type of Account*
1	EIN	A business, organization, sole proprietor, or other entity
2	SSN	An individual, including a sole proprietor
2	ITIN	An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN
2	ATIN	An adopted individual prior to the assignment of a social security number
Blank	N/A	If the type of TIN is not determinable, enter a blank

Appendix D –

Plain Text Instruction for EDI

Plain Text Instruction for EDI

This section is designed to assist you in understanding the combined map and the data requirements of the TS-813 map. The IRS is currently using the American National Standards Institute (ANSI) Accredited Standards Committee (ASC) X12, Transaction Set TS813 version v4030. The IRS map is a subset of the Federation of Tax Administrators (FTA) recommended national map.

This section covers the following key areas:

Combined filing
Requirements for filing
- Required Data
- Optional Data

Data flow example

Combined Filing is the consolidation of similar returns and the information contained in these returns. It is the consolidation of information sent to the IRS by the Information Provider. Companies that are both terminal operator and petroleum carrier may, if desired, submit one file for the month containing the information for both returns, instead of filing each separately. The Information Provider combines the information to eliminate duplicate records. The consolidation of information reduces redundancy of data and eliminates the likelihood of errors between returns submitted by the Information Provider.

Requirements for Filing will be discussed in detail for each segment of data that are in the combined map. This section will describe what data segments and elements are required and which are optional. Please take time to review this section in combination with the data map before continuing with the implementation of the filing requirements. The discussion begins with the interchange control envelope and covers each segment working through the data map. It is important to know that each segment and elements follow an exact order of occurrence. After the discussion of each segment and its elements, an example will follow showing how the segments are structured. It is important to know that each segment in the file is separated by a backslash (\ ). Also, each element in a segment is separated by a tilde (~) and each subelement is separated by a caret (^).

Segment Discussion

ISA Segment – The Interchange Control Header (ISA) is a required segment. The ISA has 16 elements that are all required. This segment is paired with the Interchange Control Trailer (IEA). The interchange control envelope (ISA/IEA segment pair) is known as the outer envelope. The outer envelope informs the receiver of the name of the sender of the information. The values for the ISA segment are:

ISA01 is 03 (zero three). ISA01 qualifies ISA02 as an authorization code

ISA02 is the 10-digit Authorization Code provided by the IRS. This code, in conjunction with the 10-digit Security Code in ISA04, will represent your signature that is affixed to the LOA

ISA03 is 01 (zero one). ISA03 qualifies ISA04 as a Security Code

ISA04 is the 10-digit Security Code that is chosen by the filer when the LOA is submitted. This code, in conjunction with the ISA02 Authorization Code, will represent your signature that is affixed to the LOA

ISA05 is 32. ISA05 qualifies ISA06 as the FEIN of the Information Provider ***

ISA06 is your company FEIN without the dash plus 6 spaces for a total of 15 characters in length (9 for the FEIN+6 spaces) ***

ISA07 is 01 (zero one). ISA07 qualifies ISA08 as the IRS's Dun and Bradstreet DUN's Number

ISA08 is "040539587 "(DUN's number plus 6 spaces). This is the IRS Headquarters Location DUN's number

ISA09 is the 6-digit date indicating when the outer envelope was created (YYMMDD)

ISA10 is the 4-digit time indicating when the outer envelope was created (HHMM)

ISA11 is | (bar) indicating the element repetition separator used in the transaction set

ISA12 is 00403 indicating the ANSI ASC X12 version being used

ISA13 is a control number that helps the IRS communicate back to the Information Provider/Transmitter what file the IRS is working on. This number is unique and should not be reused. The IEA02 contains the same number as the ISA13 for control purposes

ISA14 is 0 (zero), indicating that no TA1 acknowledgement is required

ISA15 is T = Test (or P = Production) ***

ISA16 is the ^ (caret), indicating the composite element separator used in the transaction set

Example of ISA Segment:

(**Note:** Each segment begins with the segment name followed by the first element through the last. This note will not be repeated.)

ISA~03~T5ZXF54W21~01~TORCCRFILE~32~757654321 ~01~040539587 ~981231~ 0931~|~00403~000001001~0~T~^\

*** **See options in segment structure**

Segment Discussion (continued)

GS Segment – The Functional Group Header (GS) is a required segment. The GS has 8 elements that are all required. This segment is paired with the Functional Group Trailer (GE). The functional group envelope (GS/GE segment pair) is known as the inner envelope. The inner envelope informs the receiver where the data should be distributed within the receiving organization. The values for the GS segment are:

GS01 is TF. This code informs the receiver of the file that the transaction set contained in this inner envelope is the "Electronic Filing of Tax Return Data (813)". The IRS is using the 813 to transmit Information Return Data

GS02 is a code used by the Information Provider as a routing identifier internal to their company. The IRS will include this code in each file sent back to the Information Provider. By looking at this code, the Information Provider can automatically route the information to the proper work unit within their company. The Information Provider/Transmitter provides this code to the IRS as part of the LOA

GS03 is 040539587050 for IRS Excise – Motor Fuels Section

GS04 is the 8-digit date indicating when the inner envelope was created (CCYYMMDD)

GS05 is the minimum of 4-digit to a maximum of 8-digit time for when the inner envelope was created (HHMMSSDD)

GS06 is a number that helps the IRS communicate back to the Information Provider/Transmitter what file the IRS is working on. This number is unique and should not be reused. The GE02 contains the same number as the GS06

GS07 is X and identifies the issuer of the base standard as the accredited standards committee X12

GS08 is 004030 and identifies the transaction as ASC X12 Version 4 Release 030

Example of GS Segment:

GS~TF~INTERNALROUTING~040539587050~19981231~0931~1101~X~004030\

ST Segment – The Transaction Set Header (ST) is a required segment. It is the beginning of a new 813. This section is known as Table 1 or the header of the 813. The ST has 2 elements that are both required. This segment is paired with the Transaction Set Trailer (SE). The ST/SE segment pair is known as the transaction set envelope. The transaction set envelope informs the translator which transaction set is contained within the envelope. The values for the ST segment are:

ST01 is 813; This code informs the receiver of the file that the transaction set contained in this inner envelope is the "Electronic Filing of Tax Return Data (813)". The IRS is using the 813 to transmit Information Return Data

ST02 contains a control number that is used to uniquely identify the data sent. This number should never be reused. The SE02 contains the same number as the ST02. The ST control number, in conjunction with the ISA and GS control numbers, is used to uniquely identify the data the IRS is working on when communicating information back to the Information Provider/Transmitter.

ST03 is the Implementation Convention Reference

Example of ST Segment:

ST~813~1234~0200\\

Segment Discussion (continued)

BTI Segment – The Beginning Tax Information (BTI) is a required segment. The BTI has 14 elements. Not all the elements in the BTI segment are required to be used. The BTI identifies the IRS and the Information Provider. It is the beginning of the header section of the information return. The header section covers the general information about the Information Provider (name, address, FEIN, etc.). The values for the BTI segment are:

BTI01 is T6; This code informs the receiver that the transaction is a tax filing

BTI02 is 050; This code identifies that it is an 'all fuels filing'

BTI03 is 47; This code qualifies BTI04 as a Tax Authority Identification

BTI04 is 040539587 for IRS Headquarters;

BTI05 is the 8-digit date indicating when the transaction set is created (CCYYMMDD);

BTI06 is your company's name control. It is the first 4 positions of your business name. See Pub. 1220 (rev. 2002-34) or Appendix C;

BTI07 is 24 for FEIN or 34 for Social Security Number (SSN). Elements BTI07 and BTI08 are paired to one another. BTI07 defines BTI08. Both segments are required;

BTI08 is your company FEIN or SSN without the dashes. If your company has a FEIN it is required to be used. If your company is a sole proprietorship and has not been issued a FEIN you must use your SSN;

BTI09 is the state assigned Identification Number (49).

BTI10 is the License or permit number.

BTI11 is for terminal operator use only. If you are a terminal operator, BTI11 is 48. Elements BTI11 and BTI12 are paired to one another. BTI11 defines BTI12. .If your company is a petroleum carrier company only, element pair BTI11 and BTI12 are not used;

BTI12 is for terminal operator identification only. If you function as a terminal operator, BTI12 is your company's 637 number, otherwise elements BTI12 and BTI11 are not used.

BTI13 can be one of three values. The first value is 00 (zero zero) for Original. Use Original when first attempting to transmit your return to the IRS. The second value is 05 (zero five) for Replace. Use when the first attempt of transmitted filing had corrupted data. This code should be used in response to the receipt of a 997 Functional Acknowledgement that flagged a transaction set level AK501 element or a Functional Group level AK901 element with a ' R – Rejected' code. The third value is 15 for Resubmission. This code should be used when there is no receipt of a 997 Functional Acknowledgement within 2 business days after transmitting your initial return. BTI13 should be used when the taxpayer transmits their initial return. If BTI13 is used, BTI14 is not;

BTI14 can be one of three values. The first value is 6R for Resubmission. This code should be used when there is no receipt of a 997 Functional Acknowledgement within 2 business days after transmitting modifications. The second value is 6S for Supplemental. Use when transmitting new or additional data not included in an initial or modified return. The third value is CO (C letter O) for Corrected. Use when adjusting or correcting an original or modified filing. This code should be used in response to the receipt of a 997 Functional Acknowledgment that flagged a transaction set level AK501 element with an 'E-Accepted, Errors noted' code; or when receiving a 151 Data Acknowledgement that does not contain BTA01=AT (Accepted code). BTI14 should be used when the taxpayer transmits modifications to their initial return. If BTI14 is used, BTI13 is not. However, the placeholder (~) is required for BTI13.

Segment Discussion (continued)

Example of BTI Segment where company is a terminal operator and element 13 is used:
BTI~T6~050~47~040539587~19981231~ABCT~24~757654321~48~59-94-8888S~~~00\

Example of BTI Segment where company is a petroleum carrier only and element 14 is used:
BTI~T6~050~47~040539587~19981231~ABCC~24~757654321~~~~~~CO\

DTM Segment – The Date Time (DTM) is a required segment. The DTM has 2 elements. This segment identifies the information period end date. The values for the DTM segment are:

DTM01 is 194. Code 194 qualifies DTM02 as the period end date;

DTM02 is the 8-digit date indicating the information period end date (CCYYMMDD).

Example of DTM Segment:
DTM~194~19981130\

TIA Segment – The Tax Information and Amount (TIA) is a required segment. This TIA has 5 elements. Not all the elements are used in this TIA segment. The values for the TIA segment are:

TIA01 is 5001. Code 5001 qualifies TIA04 as total net reported. This number is a check value to determine if all the information in the file was received. This amount is calculated by adding up all the net gallon figures reported in this file. This amount includes product received, disbursed, carried, book adjustments, gains and losses and ending inventory. See example below how 10 schedules are added to equal 7,940,294 net gallons:

End Inventory	3,500,000	**Book Adjustments –** Terminal Receipts	8,000
End Inventory	2,120,000		
Gain/Loss	496	Terminal Receipts	360,000
		Terminal Receipts	920,000
Terminal Disbursements	223,288	Terminal Receipts	500
Terminal Disbursements	800,010		
Terminal Disbursements	8,000	Total Net Gallons	7,940,294

TIA02 is not used but the placeholder is required (~);

TIA03 is not used but the placeholder is required (~);

TIA04 is total net gallons in file;

TIA05 is GA. This code qualifies TIA04 as gallons. TIA04 and TIA05 are paired and both are required.

Example of TIA Segment:
TIA~5001~~~7940294~GA\

Segment Discussion (continued)

REF Segment – The Reference Segment (REF) is a required segment when submitting 151 errors corrections or supplementals (This segment must be used when BTI14=CO). This REF segment has 3 elements. It is used to help the IRS identify the error being corrected. The values for the REF segment are:

REF01 is FJ. REF01 qualifies REF02 as the Line Item Control Number (Original Transaction Set Control Number (ST02) provided by information provider);

REF02 is the original Transaction Set Control Number being corrected or amended;

REF03 is an error response code required when submitting corrections for any errors identified in the header table information.

Example of REF Segment:

REF~06~1234\

N1 Segment – The Name Information (N1) is a required segment. This N1 has 2 elements. The information passed in this segment tells the receiver the name of the company filing the information. The values for the N1 segment are:

N101 is L9. Code L9 qualifies N102 as the business name of the Information Provider. This is a required value for this element. Each data file must contain the business name of the Information Provider N1 segment. If you choose to provide your mailing information as well, you must repeat the N1 through PER segment loop (this loop is referred to as the N1 loop). Use 31 in the N101 element to qualify N102 as the mailing name of your company;

N102 is the Information Provider's business name when N101 is L9 and mailing name when N101 is 31.

Example of N1 Segment:

N1~L9~BC Terminal Seaport\

N2 Segment – The Additional Name Information (N2) is an optional segment. The N2 segment has 2 elements. The information passed in this segment is additional name information for the company filing the return. The additional name information could be your company's DBA name/s. The values for the N2 segment are:

N201 is space for additional name information;

N202 is space for additional name information.

Example of N2 Segment:

N2~Sea Side Terminal~Seaport Terminal\

Segment Discussion (continued)

N3 Segment – The Address Information (N3) is an optional segment. This N3 has 2 elements. The information contained in this segment is street address or PO Box number for the company filing the return. The values for the N3 segment are:

N301 is for street address information;
N302 is for additional street address information.

Example of N3 Segment:
N3~48 Washington St~120 Trinity St\
or
N3~PO Box 1991\

N4 Segment – The City, State, Zip Code and Country (N4) is an optional segment, but if it is used, all four elements in this N4 are required. The information contained in this segment is either the location or mailing information for the company filing the return. The values for the N4 segment are:

N401 is for City Name information;
N402 is for State abbreviation information;
N403 is for Zip Code, Zip Code plus 4 or Foreign Postal Code information;
N404 is for Country Abbreviation information.

Example of N4 Segment:
N4~Seaport~FL~99999~USA\
or
N4~Seaport~FL~122221221~USA\

PER Segment – The Information Provider Contact Person (PER) is a required segment. This PER has 8 elements. The PER identifies the Information Provider contact personnel. It is the last segment in the header section of the information return. The values for the PER segment are:

PER01 is either CN for General Contact Personnel or EA for EDI Coordinator.
PER02 is the contact person's name;
PER03 is TE. PER03 qualifies PER04 as a phone number;
PER04 is the contact persons telephone number and extension if needed;
PER05 is FX. PER05 qualifies PER06 as a FAX number;
PER06 is the contact persons FAX number;
PER07 is EM. PER07 qualifies PER08 as an e-mail address;
PER08 is the contact persons e-mail address.

Note: At least one pairing of either PER03 and PER04 or PER07 and PER08 must be provided.

Example of PER Segment:
PER~CN~C. P. Accountman~TE~60855599991234~FX~9995559990~EM~cpa@abcterm.com\

Segment Discussion

Beginning of Terminal Operator Report (TOR) Detail for TS-813

TFS Segment – The Tax Form Segment (TFS) is a required segment. It begins a new section of the 813 known as Table 2 detail or the body. This TFS segment has 6 elements. This TFS is used to begin the Terminal Operator Report (TOR) cover page section. It notifies the IRS for which terminal you are reporting ending inventory and gains/losses. The TOR TFS loop begins with the TFS segment. This segment is looped once per terminal. For additional terminal operator reports, repeat the TFS loop. Not all of the elements are used in this TFS segment. The values for the TFS segment are:

TFS01 is T2. Qualifies this TFS loop as a Tax Form ***

TFS02 is TOR. TFS02 qualifies this TFS loop as a Terminal Operator Report ***

TFS03 is not used in this example but the placeholder is required (~) ***

TFS04 is not used in this example but the placeholder is required (~) ***

TFS05 is TC. TFS05 qualifies TFS06 as a Terminal Control Number (TCN) ***

TFS06 is the IRS TCN ***

Example of TFS Segment:

TFS~T2~TOR~~~TC~T59FL1111\

REF Segment – The Reference Segment (REF) is a required segment. Two iterations of this REF segment are required in all circumstances. The first occurrence of this REF segment is used to notify the IRS which taxing authorities have a right to receive the information in this TOR TFS loop. The second iteration of this REF segment is to provide a unique sequence number for each occurrence of the TFS loop. Not all of the elements are used in this REF segment. The values for the REF segment are:

REF01 is SU. REF01 qualifies REF02 as a special processing code ***

REF02 is IRS, N/A, or 1. You would use IRS when you want the IRS to receive a copy of the information you are sending in this TOR TFS loop. You would use N/A if the IRS should not receive a copy of the information you are sending in this TOR TFS loop. Use 1 to indicate no business activity for this terminal for this reporting period.

REF03 is not used in this example, but the placeholder is required (~) ***

REF04 is a composite element consisting of four subelements.

Subelement 1 is S0 (S zero). This qualifies Subelement 2 as a special approval to give a copy of this TFS loop to the state indicated in Subelement 2. The subelement separator (^) is used between subelements 1, 2, 3 and 4.

Subelement 2 is state abbreviation;

Note: For this TOR TFS loop the Subelement 3 and Subelement 4 are not used. They are only displayed in the map for uniformity when displaying this segment. The terminal ending inventory need only be reported to the IRS and the state in which the terminal is located.

Subelement 3 is S0 (S zero). Subelement 3 qualifies Subelement 4 as a special approval to give a copy of this TFS loop to the state indicated in Subelement 4;

Subelement 4 is state abbreviation.

***** See options in segment structure**

Segment Discussion (continued)

Example of REF Segment:
REF~SU~IRS~~S0^FL\

REF Segment – The second iteration of this Reference Segment (REF) is a required segment. This REF segment has 3 elements. This REF segment is to provide a unique sequence number for each occurrence of the TFS loop, and will be used to help identify any errors. The values for the REF segment are:

REF01 is 55. REF01 qualifies REF02 as the Sequence Number

REF02 is the Information Provider's sequence number.

REF03 is an error response code required when submitting correction responses for errors identified in the TFS loop.

Example of REF Segment:
REF~55~000000000001001\

REF Segment –This Reference Segment (REF) is required only if you have no TOR activity to report for the month to satisfy the filing requirements. The following segments in the TFS loop are not used if this segment is submitted: (DTM, FGS & TIA). This REF segment has 2 elements. The values for the REF segment are:

REF01 is BE. REF01 qualifies REF02 as what type of business activity your company has;

REF02 is 1 for no activity for this TOR TFS loop.

Example of REF Segment:
REF~BE~1\

DTM Segment –The Date Time (DTM) is a required segment if you have TOR activity to report for the month. If you have activity and you fail to report the TOR segments, you have not filed a return even though shipment information is contained in the file. This DTM segment has 2 elements. The values for the DTM segment are:

DTM01 is 184 for ending inventory date;

DTM02 is the date (CCYYMMDD) the ending inventory is taken for this TOR.

Example of DTM Segment:
DTM~184~19981130\

Segment Discussion (continued)

FGS Segment — The Form Group Segment (FGS) is a required segment if you have TOR activity to report for the month. This FGS segment carries the Product Code of ending inventory being reported. This FGS segment has 3 elements. The values for the FGS segment are:

FGS01 is EI for line the ending inventory is reported on the form;

FGS02 is PG. FGS02 qualifies FGS03 as a product group;

FGS03 is the product code for the inventory being reported. A complete list of codes can be found in Appendix A of this guide.

Example of FGS Segment:
FGS~EI~PG~065\

REF Segment – This Reference Segment (REF) is a required segment. This REF segment has 3 elements. This REF segment is to provide a unique sequence number for each occurrence of the FGS loop, and will be used to help identify any errors. The values for the REF segment are:

REF01 is 55. REF01 qualifies REF02 as the Sequence Number
REF02 is the Information Provider's sequence number.
REF03 is an error response code required when submitting correction responses for errors in the FGS loop.

Example of REF Segment:
REF~55~00000000022001\

TIA Segment – The Tax Information and Amount (TIA) is a required segment if you have TOR activity to report for the month. This TIA segment carries the Net Gallons of ending inventory being reported. This TIA segment has 5 elements. The values for the TIA segment are:

TIA01 is 5002 for net physical inventory gallons of ending inventory reported;

TIA02 is not used but the placeholder is required (~);

TIA03 is not used but the placeholder is required (~);

TIA04 is the quantity of fuel in ending inventory for the product being reported in net gallons;

TIA05 is GA for gallons. TIA05 qualifies TIA04. If TIA04 is reported, TIA05 is required.

Example of TIA Segment:
TIA~5002~~~3500000~GA\

Segment Discussion

Beginning of Carrier Report (CCR) Detail for TS-813

TFS Segment – The Tax Form Segment (TFS) is a required segment. It begins a new section of the 813 known as Table 2 detail or the body. This TFS segment has 2 elements that are used to begin the Carrier Report (CCR) cover page section. It notifies the IRS that a carrier is filing a return. The CCR TFS loop begins with the TFS segment. This segment loop is used only once per carrier EDI file. The values for the TFS segment are:

TFS01 is T2. Qualifies this TFS loop as a Tax Form;

TFS02 is CCR. TFS02 qualifies this TFS loop as a Carrier Report.

Example of TFS Segment:
TFS~T2~CCR\

REF Segment – The Reference Segment (REF) is a required segment. Two iterations of this REF segment are required in all circumstances. The first occurrence of this REF segment is used to notify the IRS which taxing authorities have a right to receive the information in this CCR TFS loop. The second iteration of this REF segment is to provide a unique sequence number for each occurrence of the TFS loop. Not all of the elements are used in this REF segment. The values for the REF segment are:

REF01 is SU. REF01 qualifies REF02 as a special processing code ***

REF02 is IRS, N/A, or 1. You would use IRS when you want the IRS to receive a copy of the information you are sending in this TOR TFS loop. You would use N/A if the IRS should not receive a copy of the information you are sending in this CCR TFS loop. Use 1 to indicate no business activity for this reporting period.

REF03 is not used in this example but the placeholder is required (~) ***

REF04 is a composite element consisting of four subelements.

Subelement 1 is S0 (S zero). This qualifies Subelement 2 as a special approval to give a copy of this TFS loop to the state indicated in Subelement 2. The subelement separator (^) is used between subelements 1, 2, 3 & 4.

Subelement 2 is state abbreviation;

Note: For this CCR TFS loop the Subelement 3 and Subelement 4 are not used. They are only displayed in the map for uniformity when displaying this segment. The terminal ending inventory need only be reported to the IRS and the state in which the terminal is located.

Subelement 3 is S0 (S zero). Subelement 3 qualifies Subelement 4 as a special approval to give a copy of this TFS loop to the state indicated in Subelement 4;

Subelement 4 is state abbreviation.

Example of REF Segment:
REF~SU~IRS~~S0^FL\

***** See options in segment structure**

Segment Discussion (continued)

REF Segment – The second iteration of this Reference Segment (REF) is a required segment. This REF segment has 3 elements. This REF segment is to provide a unique sequence number for each occurrence of the TFS loop, and will be used to help identify any errors. The values for the REF segment are:

REF01 is 55. REF01 qualifies REF02 as the Sequence Number

REF02 is the Information Provider's sequence number.

REF03 is an error response code required when submitting correction responses for errors identified in the TFS loop.

Example of REF Segment:
REF~55~000000000333001\

REF Segment –This third Reference Segment (REF) is required only if you have no CCR activity to report for the month to satisfy the filing requirements. This REF segment has 2 elements. The values for the REF segment are:

REF01 is BE. REF01 qualifies REF02 as what type of business activity your company has;

REF02 is 1 for no activity for this CCR TFS loop.

Example of REF Segment:
REF~BE~1\

TIA Segment –The Tax Information and Amount (TIA) is a required segment if you have CCR activity to report for the month to satisfy filing requirements. This TIA has 5 elements. Not all the elements are used in this TIA segment. The values for the TIA segment are:

TIA01 is 5004. Code 5004 qualifies TIA04 as total net transported for the period. This number is a check value to determine if all the information in the file was received. This amount is calculated by adding up all the net gallon figures reported in this file for product you carried. This amount includes product received from and delivered to terminals.

TIA02 is not used but the placeholder is required (~);

TIA03 is not used but the placeholder is required (~);

TIA04 is total net gallons carried;

TIA05 is GA. This code qualifies TIA04 as gallons. TIA04 and TIA05 are paired and both are required.

Example of TIA Segment:
TIA~5004~~~780000~GA\

Segment Discussion

Beginning of Schedule Detail for TS-813

TFS Segment – The Tax Form Segment (TFS) is a required segment if your company has shipment activity for the filing month. It begins a new section of the 813 known as Table 2 or the body. This TFS segment has 6 elements. This TFS is used to begin the Schedule detail section. It notifies the IRS that shipment information is being reported. This TFS section does not eliminate your responsibility for reporting either the TOR or CCR sections of the map. The TFS loop begins with the TFS segment. This segment is looped only once per grouping of documents. It is important to group the documents by this Sort Order: Schedule Type; Product Code; Transaction Type Mode Code; Carrier; Consignor; Origin or Destination Terminal. This segment is looped only when a group is completed. The values for the TFS segment are:

TFS01 is T3. TFS01 qualifies this TFS loop as a tax schedule;

TFS02 is 15A, 15B, or 14E, or 14D. 15A is for Terminal receipts. 15B is for Terminal Disbursements. Carriers use schedule 14E for Carrier Deliveries and 14D for Carrier Receipts.

TFS03 is PG. TFS03 qualifies TFS04 as a product group;

TFS04 is the product code being reported. Find a list of all the products codes allowed by IRS Excise in Appendix A. See Form 720-TO for detailed instructions on how to report product codes 092 and 122.

TFS05 is 94 for transaction type mode code;

TFS06 is 2 characters in length. See table below for transaction type mode codes.

J (J space) = Truck	S (S space) = Ship
PL = Pipeline	B (B space) = Barge
R (R space) = Rail	BA = Book Adjustment
CE = Summary	RT = Removal from Terminal (other than by Truck or Rail) for sale consumption

Example of TFS Segment:

TFS~T3~15B~PG~065~94~J \

Segment Discussion (continued)

REF Segment – The Reference Segment (REF) is a required segment. Two iterations of this REF segment are required in all circumstances. The first occurrence of this REF segment is used to notify the IRS which taxing authorities have a right to receive the information in this schedule detail TFS loop. The second iteration of this REF segment is to provide a unique sequence number for each occurrence of the TFS loop. Not all of the elements are used in this REF segment. The values for the REF segment are:

REF01 is SU or BE (no activity). REF01 qualifies REF02 as a special processing code ***

REF02 is IRS, N/A, or 1. You would use IRS when you want the IRS to receive a copy of the information you are sending in this TOR TFS loop. You would use N/A if the IRS should not receive a copy of the information you are sending in this schedule detail TFS loop. Use 1 to indicate no business activity.

REF03 is not used in this example but the placeholder is required (~) Use this element only when responding to an error.***

REF04 is a composite element consisting of four subelements.

Subelement 1 is S0 (S zero). This qualifies Subelement 2 as a special approval to give a copy of this TFS loop to the state indicated in Subelement 2. The subelement separator (^) is used between subelements 1, 2, 3 & 4.

Subelement 2 is state abbreviation;

Subelement 3 is S0 (S zero). Subelement 3 qualifies Subelement 4 as a special approval to give a copy of this TFS loop to the state indicated in Subelement 4;

Subelement 4 is state abbreviation.

Note: For this Schedule TFS loop example, the Subelement 3 and Subelement 4 are needed. However, under certain circumstances schedule detail might not have to be reported to the IRS and two states. If this is so, Subelement 3 and Subelement 4 are not required.

Example of REF Segment:
REF~SU~IRS~~S0^FL^S0^GA\

REF Segment – The second iteration of this Reference Segment (REF) is a required segment. This REF segment has 3 elements. This REF segment is to provide a unique sequence number for each occurrence of the schedule detail TFS loop, and will be used to help identify any errors. The values for the REF segment are:

REF01 is 55. REF01 qualifies REF02 as the Sequence Number;

REF02 is the Information Provider's sequence number.

REF03 is an error response code required when submitting correction responses for errors identified in the TFS loop.

Example of REF Segment:
REF~55~000000000065432\

***** See options in segment structure**

Segment Discussion (continued)

N1 Segment (example 1) – This is a required segment when processing schedule details. For Terminal Operator Receipts (15A), 2 iterations are required, using N1 codes CA (carrier), and DT (destination terminal). Optional N1 segments for Terminal Operator Receipts (15A) are ON (position holder), SF (ship from), OT (origin terminal), and CI (Consignor). For Terminal Operator Disbursements (15B), 3 iterations of the N1 segment are required for all disbursements, (bulk and non-bulk), using N1 codes CA (carrier), ON (Position Holder), and OT (Origin Terminal). Additionally, for Non-bulk disbursements, a fourth iteration of the N1 segment is mandatory, using ST (Ship To). ST (Ship To) and DT (Destination Terminal) are optional for bulk disbursements; CI (Consignor) is optional for all Terminal Disbursements. Use N1 code EC (Exchange Party) for two-party terminal disbursement transactions. See Appendix M for examples of the two-party exchange transaction.

For carrier reports (14E or 14D), 3 iterations are required in all cases. Use N1 codes CA (carrier), CI (consignor) and OT (origin terminal) for carrier receipts and CA (carrier), CI (consignor), and DT (destination terminal) for carrier deliveries.

N1 Segment (example 1) – This N1 segment identifying the Origin Terminal (OT) is required for Terminal Operator disbursements (15B) and Carrier receipts (14D), and is optional on Terminal Operator Receipts (15A).

N101 is OT in this example. Code OT qualifies N104 as the Origin Terminal. This is a required value for this element; ***

N102 is not used in this example but the placeholder is required (~); ***

N103 is TC in this example. Code TC qualifies N104 as an IRS TCN. N103 and N101 are used together to qualify N104 as an Origin IRS TCN; ***

N104 is the IRS TCN.

Example of N1 Segment:
N1~OT~~TC~T59FL1111\

N1 Segment (example 2) - This N1 segment identifying the Destination Terminal (DT) is required for Terminal Operator Receipts (15A), and Carrier Deliveries (14E), and is optional on bulk Terminal Disbursements (15B).

N101 is DT. Code DT qualifies N102 as the destination terminal to which the fuel was shipped as shown on the shipping documents. This is a required value for this element;

N102 is not used in this example but the placeholder is required (~); ***

N103 is TC in this example. Code TC qualifies N104 as an IRS TCN. N103 and N101 are used together to qualify N104 as an Origin IRS TCN; ***

N104 is the IRS TCN.

Example of N1 Segment:
N1~DT~~TC~T59FL1111\

***** See options in segment structure**

N1 Segment (example 3) – The N1 segment identifying the CI (Consignor) is required for Carrier Receipts (14D), Carrier Deliveries (14E), and is optional for Terminal Operator Receipts (15A), and Terminal Operator Disbursements (15B). The information passed in this segment is the Consignor of the load of fuel. The consignor is the company that hired the carrier to carry the fuel. The values for the N1 segment are:

N101 is CI. Code CI qualifies N104 as the company that hired the Carrier. This is a required value for this element;

N102 is name control of the consignor;

N103 is 24 or 34. Code 24 qualifies N104 as a FEIN. Code 34 qualifies N104 as a SSN. N103 and N101 are used together to qualify N104 as the Consignor's FEIN or SSN;

N104 is the Consignor's FEIN or SSN. If the consignor is the Department of Defense and the FEIN is unknown, enter 9 sevens (777777777).

Example of N1 Segment:
N1~CI~TEXA~24~361234567\

N1 Segment (example 4) – The N1 segment identifying the Carrier (CA) is a required segment on all Terminal Operator Receipts (15A), Terminal Operator Disbursements (15B), Carrier Receipts (14D), and Carrier Deliveries (14E).

N101 is CA. Code CA qualifies N104 as the Carrier of the load of fuel. This is a required value for this element;

N102 is the carrier name control;

N103 is 24 or 34. Code 24 qualifies N104 as a FEIN. Code 34 qualifies N104 as a SSN. N103 and N101 are used together to qualify N104 as the Carrier's FEIN or SSN;

N104 is the Carrier's FEIN or SSN.

- If the carrier is a foreign flagged vessel, enter 9 eights (888888888).
- If the carrier is the Department of Defense and the FEIN is unknown, enter 9 sevens (777777777).
- If the mode of transportation is CE (Summary information) and the product code is 092 (Undefined [Other] product) or 122 (Blending components other), enter 9 nines (999999999).
- If the FEIN cannot be obtained for this reporting period, and the mode of transportation is J (Truck) or R (Rail), enter 9 nines (999999999).

Example of N1 Segment:
N1~CA~TOTA~24~351234567\

N1 Segment (example 5) –The N1 segment identifying the Position Holder (ON) is a required segment on all Terminal Operator Disbursements (15B), and is optional on all Terminal Operator Receipts (15A).

N101 is ON. Code ON qualifies N104 as the Position Holder. This is a required value for this element;

N102 is the Position Holder's Name Control.

N103 is 24 or 34. Code 24 qualifies N104 as an FEIN. Code 34 qualifies N104 as an SSN. N103 and N101 are used together to qualify N104 as the Position Holder's FEIN or SSN. Code TC qualifies N104 as an IRS TCN. N103 and N101 are used together to qualify N104 as a Destination IRS TCN.

N104 is the IRS TCN.

Example of N1 Segment:
N1~ON~TOTA~24~351234567\

N1 Segment (example 6) - The N1 segment identifying the Ship To (ST) location is a mandatory segment on all Non-Bulk Terminal Operator Disbursements (15B).

N101 is ST. Code ST qualifies N102 as the location (U.S. or Mexican State or Canadian Province) to which fuel was shipped as shown on the shipping documents.

N102 is the Ship To location. Use the Postal abbreviations found in this guide.

Example of N1 Segment:
N1~ST~FL\

N1 Segment (example 7) - The N1 segment identifying the Ship From (SF) location is an optional segment on all Terminal Operator Receipts (15A).

N101 is SF. Code SF qualifies N102 as the location (U.S. or Mexican State or Canadian Province) from which fuel was shipped as shown on the shipping documents.

N102 is the Ship From location. Use the Postal abbreviations found in this guide.

Example of N1 Segment:
N1~SF~FL\

FGS Segment – The Form Group Segment (FGS) is a required segment if you have activity to report for the month. This FGS segment carries the document number being reported. This FGS segment has 3 elements. The values for the FGS segment are:

FGS01 is D for schedule of detail;

FGS02 is BM for Document Number. FGS02 qualifies FGS03 as a document;

FGS03 is the Document Number (Bill of lading or ticket number).

Example of FGS Segment:
FGS~D~BM~12345\

Segment Discussion (continued)

REF Segment – This REF segment has 2 elements. This REF segment is to provide a unique sequence number for each occurrence of the schedule detail FGS loop, and will be used to help identify any errors. The values for the REF segment are:

REF01 is 55. REF01 qualifies REF02 as the Sequence Number;

REF02 is the Information Provider's sequence number;

REF03 is an error response code required when submitting correction responses for errors identified in the FGS loop.

Example of REF Segment:
REF~55~000002345600001\

DTM Segment – The Date Time (DTM) is a required segment if you have activity to report for the month. This DTM reports the document date of the fuel shipment. This DTM segment has 2 elements. The values for the DTM segment are:

DTM01 is 095 for document date;

DTM02 is the DOCUMENT date (CCYYMMDD).

Example of DTM Segment:
DTM~095~19981103\

TIA Segment – The Tax Information and Amount (TIA) is a required segment if you have activity to report for the month. This TIA segment carries the Net Gallons of the DOCUMENT being reported. This TIA segment has 5 elements. Not all of the elements are used. The values for the TIA segment are:

TIA01 is 5005 for net gallons reported;

TIA02 is not used but the placeholder is required (~);

TIA03 is not used but the placeholder is required (~);

TIA04 is the quantity of fuel on document by product being reported in net gallons;

TIA05 is GA for gallons. TIA05 qualifies TIA04. If TIA04 is reported then TIA05 is required.

Example of TIA Segment:
TIA~5005~~~420000~GA\

Segment Discussion (continued)

TIA Segment – The Tax Information and Amount (TIA) is a required segment if you have activity to report for the month. This TIA segment carries the Gross Gallons of the DOCUMENT being reported. This TIA segment has 5 elements. Not all of the elements are used. The values for the TIA segment are:

TIA01 is 5006 for gross gallons reported;

TIA02 is not used but the placeholder is required (~);

TIA03 is not used but the placeholder is required (~);

TIA04 is the quantity of fuel on document by product being reported in gross gallons;

TIA05 is GA for gallons. TIA05 qualifies TIA04. If TIA04 is reported then TIA05 is required.

Example of TIA Segment:
TIA~5006~~~8510~GA\

SE Segment – The SE is a required segment. It is the ending of an 813 transaction set. This section is known as Table 3 or the trailer of the 813. It has 2 elements that are both required. The values for the SE segment are:

SE01 is the count of the number of segments contained in the Transaction Set that is the number of segments between the ST/SE segment pair. This number includes the ST and SE segments;

SE02 should contain the same control number as the ST02. This number helps the IRS communicate back to the Information Provider/Transmitter on what file the IRS is working.

Example of SE Segment:
SE~156~1234\

GE Segment – The GE is a required segment. It has 2 elements that are both required. The values for the GE segment are:

GE01 is the number of Transaction Sets (ST/SE segment pairs) contained in the Functional Group (GS/GE segment pair);

GE02 should contain the same control number as the GS06. This number helps the IRS communicate back to the Information Provider/Transmitter on what file the IRS is working.

Example of GE Segment:
GE~1~1101\

IEA Segment – The IEA is a required segment. It has 2 elements that are both required. The values for the IEA segment are:

IEA01 is the number of Functional Groups (GS/GE segments pairs) contained in the Interchange (ISA/IEA segment pairs);

IEA02 should contain the same control number as the ISA13. This number helps the IRS communicate back to the Information Provider/Transmitter on what file the IRS is working.

Example of IEA Segment:
IEA~1~000001001\

Data Flow Example

Data Flow for a company that is an operator of three IRS registered terminals and is also a pipeline carrier. This company reports street address and mailing address, as well as two contact personnel. Below is an overview of the segments needed to submit the information return to the IRS. The segments will be depicted in section (Envelope, 813-Table 1, 813-Table 2, 813-Table 3 and Envelope).

Outer Envelope – ISA
Inner Envelope – GS
813-Table 1 – Header
Transaction Set Envelope – ST
Transaction Set 813 – BTI
DTM
TIA Total net reported
REF –Original transaction set control number – required only on transaction sets using BTI14 corrections, supplementals, or resubmissions.
N1 – Street Address Information N1 loop
N2
N3
N4
PER – Contact Personnel # 1
N1 – Mailing Address Information N1 loop (optional loop unless different from information provided in initial N1 loop above
N2
N3
N4
PER – Contact Personnel # 2
813-Table 2 – Body TFS – Terminal Operator Report (TOR) # 1
REF – Relationship to the Information
REF – Sequence Number
REF – (No Activity)
DTM –(Activity) – Inventory Date
FGS – Product Code loop 065 Ending Inventory
REF – Sequence Number
TIA
FGS – Product Code loop 065 Gain/Loss
REF – Sequence Number
TIA
FGS – Product Code loop 142 Ending Inventory
REF – Sequence Number
TIA
FGS – Product Code loop 142 Gain/Loss
REF – Sequence Number
TIA
TFS – Terminal Operator Report (TOR) # 2
REF – Relationship to the Information
REF – Sequence Number
REF – (No Activity)
DTM – (Activity) Inventory Date
FGS – Product Code loop 167 Ending Inventory

Data Flow Example (continued)

REF – Sequence Number
TIA
FGS – Product Code loop 167 Gain/Loss
REF – Sequence Number
TIA
FGS – Product Code loop 241 Ending Inventory
REF – Sequence Number
TIA
FGS – Product Code loop 241 Gain/Loss
REF – Sequence Number
TIA

813-Table 2 – Body

TFS – Terminal Operator Report (TOR) # 3
REF – Relationship to the Information
REF – Sequence Number
REF – (No Activity)
DTM – (Activity) Inventory Date
FGS – Product Code loop 065 Ending Inventory
REF – Sequence Number
TIA
FGS – Product Code loop 065 Gain/Loss
REF – Sequence Number
TIA
TFS –Carrier Report (CCR)
REF – Relationship to the Information
REF – Sequence Number
REF – (No Activity)
TIA – (Activity) Total net transported
TFS – Schedule Detail Terminal receipt (this loop is repeated when sort changes)
REF – Relationship to the Information
REF – Sequence Number
N1 – Carrier
N1 – Destination Terminal (report terminal)
FGS – Document Number loop
REF – Sequence Number
DTM – Document date
TIA – Net
TIA – Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document date
TIA – Net
TIA – Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document date

Data Flow Example (continued)

TIA – Net
TIA-Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
TIA – Net
TIA- Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
TIA – Net
TIA – Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
TIA – Net
TIA – Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
TIA – Net
TIA – Gross
TFS – Schedule Detail Terminal Disbursements (this loop is repeated when sort changes)
REF – Relationship to the Information
REF – Sequence Number
N1 – Position Holder – FEIN or SSN or Taxpayer 637 number
N1 – Origin Terminal (reporting terminal)
N1 – Consignor (optional)
N1 – Carrier
N1 – Destination State (ST)
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
TIA- Net
TIA- Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
TIA – Net
TIA – Gross
TFS – Schedule Detail Carrier Receipt (this loop is repeated when sort changes)
REF – Relationship to the Information
REF – Sequence Number
N1 – Origin Terminal
N1 – Consignor
N1 – Carrier

Data Flow Example (continued)

FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
TIA- Net
TIA- Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
TIA – Net
TIA – Gross
TFS – Schedule Detail Carrier Deliveries (this loop is repeated when sort changes)
REF – Relationship to the Information
REF – Sequence Number
N1 – Carrier
N1 – Consignor
N1 – Destination Terminal (DT)
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
TIA- Net
TIA- Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
TIA – Net
TIA – Gross

813-Table 3 – Trailer
Transaction Set Envelope – SE
Inner Envelope – GE
Outer Envelope – IEA

Appendix E –

Paper Form Examples

This Appendix has been removed from the EDI Guide. For the latest version of Forms 720-TO and 720-CS and complete filing instructions, please refer to the IRS web site at http://www.irs.gov/excise

Appendix F –

EDI Filing Checklist

EDI Filing Checklist

- ❑ Obtain the most current IRS Publication 3536, Excise Tax EDI guide and Instructions to Forms 720 TO and 720 CS
- ❑ Complete and submit the appropriate Letter of Application (LOA).
    - Optional attachments:
        - Form(s) 8821 for 6103(c) consent including list of state agencies
        - Form(s) 8821 for Information Providers electing to use third-party transmitters
- ❑ Receive the IRS response to your LOA application with the test packet documents and return the signed acknowledgement of receipt to the IRS.
- ❑ Access the IRS ExSTARS website, as described in Phase 1, if applicable, for connectivity testing.
- ❑ Complete the Phase 2 testing of compliance with ANSI ASC X12 syntax/structure and conformance with the ExSTARS implementation guide.
- ❑ Complete the Phase 3 testing, confirming data and error correction ability. Submit summary reports summarizing the contents of test files.
- ❑ When you receive written notification from IRS that your company has successfully passed Phase 3 testing, change test indicator in ISA15 to "P" for Production Data.
- ❑ Begin monitored production filings under the Phase 4 production and data monitoring. Submit summary reports summarizing the contents of production files until written receipt from the IRS that production monitoring is concluded. Summary reports will no longer be required after this notification.
- ❑ Continue production submission of timely and accurate filings to ExSTARS.

Appendix G –

Letter of Application (LOA)

▶*Sample Letter of Application for a Terminal Operator and/or Carrier*

Date
AAA Oil Company, Inc.
111 Main Street
Columbus, NY 11111
EIN – ##-#######
637 Registration #

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

To whom it may concern:

This letter is a **[New or Revised]** application to participate in the IRS *Electronic Filing Program* for Forms 720-TO and 720-CS.

[Firm Name] understands and agrees to the following, which are prerequisites for participation in the electronic filing program.

- Comply with all electronic filing and security guidelines set forth in the Excise Tax EDI Guide - Publication 3536,
- Abide by the record keeping requirements set forth in Revenue Procedure 6001.

If the Authorized Signatory changes, **[Firm Name]** will notify the Internal Revenue Service, by the submission of a **Revised Letter of Application**, signed by the new Authorized Signatory, no later than 15 days before the filing of another information return. **[Firm name]** understands this action will result in the issuance of a new Authorization Code that will be used for the next submission.

In accordance with the requirements defined in the Excise Tax EDI Guide - Publication 3536, the 10-digit Security Code (ISA04) for **[Firm Name]** is as follows:

☐☐☐☐☐☐☐☐☐☐

Attached is a list of the terminals that **[Firm name]** owns, including those that are active, inactive, closed, or of any other status.

Also attached is a list of all terminals that will submit electronic Form 720-TO / CS files to the IRS under **[Firm name]**

FEIN: ☐☐☐☐☐☐☐☐☐

Note: Attach a separate list for each different Interchange Sender ID (ISA06) under which reports will be filed. See instructions for grouping of multiple terminals in Section III of IRS Publication 3536. Each list must include:

The 15-digit Interchange Sender ID (ISA06):

The 2-15 digit Application Sender's Code (GS02)

[Firm Name] [will/will not] use an approved third party transmitter to submit electronic 720-TO and/or 720-CS information to the Internal Revenue Service.

Transmitter's Company Name	EIN	Contact person	Telephone Number

Please issue User ID and password to the following individuals who will send and retrieve electronic files and may be contacted by IRS regarding our participation in the *Form 720-TO/ CS Electronic Filing Program*:

Excise Tax Contact:

Name: (First, MI, Last)	Telephone / FAX Number	email address, if applicable

EDI Contact:

Name: (First, MI, Last)	Telephone / FAX Number	email address, if applicable

Each time the 10 digit Security Code, and the 10-digit IRS Authorization Code appears in my electronic submission, I understand these codes represent the authorized signature, as if I had actually signed the return on behalf of **[Firm Name],** including the following statement: "Under penalties of perjury, I declare that I have examined this return and accompanying schedules, and, to the best of my knowledge and belief, they are true, correct and complete."

_____
Signature of Electronic Filer's Authorized Signatory

_____
Print Name (First, MI, Last)

_____
Title

_____
Telephone number

_____
Email address, if applicable

Enclosures:

Include a complete list of terminals and TCNs that this LOA applies to (if applicable)

Form 8821 for return to transmitter 997 and 151 acknowledgments
Form 8821, IRC 6103 (c) consent form (concerning single point filing)

▶*Sample Letter of Application for a Transmitter*

Date
EDI Transmitters, Inc.
1234 Main Street
Columbus, NY 11111
EIN – ##-#######

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

To whom it may concern:

This letter is an application to participate in the IRS *Electronic Filing Program* for Forms 720-TO and 720-CS as a transmitter.

I understand and agree to the following, which are prerequisites for participation in the Forms 720-TO and 720-CS electronic filing program.

- I will comply with all electronic filing and security guidelines in the Excise Tax EDI Guide – Publication 3536.

Following is the name(s), telephone number(s) and email(s) of the individual(s) to be issued user logon and passwords and may be contacted within **[Firm name]** regarding our participation in the Forms 720-TO and 720-CS Electronic Filing Program:

Primary Contact:

_____

Name: (First, MI, Last) Telephone / FAX Number email address, if applicable

Contact:

_____

Name: (First, MI, Last) Telephone / FAX Number email address, if applicable

I understand that, upon acceptance into the electronic filing program, [**Firm name**] will be added to the published list of IRS Approved Transmitters.

_____
Signature of Electronic Filer's Authorized Signatory

_____
Print Name (First, MI, Last)

_____
Title

_____
Telephone number

_____
Email address, if applicable

Appendix H –

Form 8821 and Example

Form **8821**
(Rev. January 2000)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ **IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

OMB No. 1545-1165
For IRS Use Only
Received by:
Name
Telephone ( )
Function
Date / /

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)	**Social security number(s)**	**Employer identification number**
	Daytime telephone number ( )	Plan number (if applicable)

2 Appointee.

Name and address (please type or print)	
	CAF No. ----------
	Telephone No. ( ) ----------
	Fax No. ( ) ----------
	Check if new: Address ☐
	Telephone No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	**(b)** Tax Form Number (1040, 941, 720, etc.)	**(c)** Year(s) or Period(s)	**(d)** Specific Tax Matters (see instr.)

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) . . . . . ▶ ☐
If you checked this box, skip lines 5 and 6.

5 Disclosure of tax information (you **must** check the box on line 5a or b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶ ☐

b If you do not want any copies of notices or communications sent to your appointee, check this box . . . . . ▶ ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box . . . . . ▶ ☐
To revoke this tax information authorization, see the instructions on page 2.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

Signature	Date	Signature	Date
Print Name	Title (if applicable)	Print Name	Title (if applicable)

General Instructions

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

Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on this form. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use **Form 2848,** Power of Attorney and Declaration of Representative.

Use **Form 56,** Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

Taxpayer identification numbers (TINs). TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 11596P Form **8821** (Rev. 1-2000)

Form **8821**
(Rev. January 2000)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ **IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

OMB No. 1545-1165
For IRS Use Only
Received by:
Name
Telephone ( )
Function
Date / /

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)	Social security number(s)	Employer identification number
AAA Oil Company, Inc 111 Main Street Columbus, NY 11111		21:2345678
	Daytime telephone number (301) 221-2121	Plan number (if applicable)

2 Appointee.

Name and address (please type or print)	
EDI Transmitter 1234 Main Street Columbus, NY 11111	CAF No. None Telephone No. (301) 222-1234 Fax No. (301) 222-2345 Check if new: Address [X] Telephone No. [X]

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters (see instr.)
Excise	720-TO and electronic equivalent	1/1/2000 thru 12/31/2005	Receive TS-997 & TS-151 and related messages
Excise	720-CS and electronic equivalent	1/1/2000 thru 12/31/2005	Receive TS-997 & TS-151 and related messages

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) . . . . . ▶ [X]
If you checked this box, skip lines 5 and 6.

5 Disclosure of tax information (you **must** check the box on line 5a or b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶ [ ]

b If you do not want any copies of notices or communications sent to your appointee, check this box . . . . . ▶ [ ]

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box . . . . . ▶ [ ]
To revoke this tax information authorization, see the instructions on page 2.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

Signature	Date	Signature	Date
Print Name	Title (if applicable)	Print Name	Title (if applicable)

General Instructions

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

Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on this form. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use **Form 2848,** Power of Attorney and Declaration of Representative.

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For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 11596P Form **8821** (Rev. 1-2000)

Form **8821**
(Rev. January 2000)
Department of the Treasury
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Tax Information Authorization

▶ **IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

OMB No. 1545-1165
For IRS Use Only
Received by:
Name
Telephone ( )
Function
Date / /

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)	Social security number(s)	Employer identification number
A Company, Inc 1776 Washington Ave Any Town, MA 06654		21:2345678
	Daytime telephone number (301) 221-2121	Plan number (if applicable)

2 Appointee.

Name and address (please type or print)	
State Agency (per 6103 Consent)	CAF No. Telephone No. ( ) Fax No. ( ) Check if new: Address ☐ Telephone No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters (see instr.)
Excise	720-TO and electronic equivalent	1/1/2000 thru 12/31/2005	See attached 6103 (c) Consent
Excise	720-CS and electronic equivalent	1/1/2000 thru 12/31/2005	See attached 6103 (c) Consent

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) . . . . . ▶ ☒
If you checked this box, skip lines 5 and 6.

5 Disclosure of tax information (you **must** check the box on line 5a or b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶ ☐

b If you do not want any copies of notices or communications sent to your appointee, check this box . . . . . ▶ ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box . . . . . ▶ ☐
To revoke this tax information authorization, see the instructions on page 2.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

Signature	Date	Signature	Date
Print Name	Title (if applicable)	Print Name	Title (if applicable)

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For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 11596P Form **8821** (Rev. 1-2000)

Appendix I –

IRC §6103(c) Consent Language

IRC §6103(c) Consent

In order to facilitate more efficient electronic filing and dissemination of motor fuel information with other taxing or information collecting authorities, I am executing this consent to disclose otherwise confidential excise and entity tax information that I file electronically on Forms 720-TO and/or 720-CS information returns. This consent applies only to specific transactions that I designate ("designated transactions") by including the applicable state code with respect to such transactions in the appropriate data field of my EDI transmissions. I authorize the IRS to release all information reported with respect to a "designated transaction" to the state agency(s) represented by the state code(s) I submit for the transaction. Attached is a complete list of the state agencies responsible for the collection of motor fuel tax, and the corresponding 2-digit state codes, to which this consent may apply. I also authorize the release of display name information taken from IRS entity files that corresponds to the name control data I submit with respect to designated transactions.

I understand that the agency receiving the information is not bound by IRS confidentiality laws and may use the information for any purpose as permitted by state law. The consent is effective on the date this Form 8821 is executed and remains in effect thereafter for all 720-TOs or 720-CSs filed by me within 5 years of that date.

I may revoke this consent by notifying IRS in writing. The revocation will only be effective after IRS has processed it, and no further disclosure to any state will be made based on this consent. I understand that I can effectively revoke disclosure authority for a specific electronic filed transaction by simply not indicating in the EDI transmission the state to receive the electronically filed transaction.

AL	Alabama	Department of Revenue
AK	Alaska	Department of Revenue
AZ	Arizona	Department of Transportation
AR	Arkansas	Department of Finance and Administration
CA	California	Board of Equalization
CO	Colorado	Department of Revenue
CN	Connecticut	Department of Revenue Service
DE	Delaware	Department of Transportation
FL	Florida	Department of Revenue
GA	Georgia	Department of Revenue
HI	Hawaii	Department of Taxation
ID	Idaho	Tax Commission
IL	Illinois	Department of Revenue
IN	Indiana	Department of Revenue
IA	Iowa	Department of Revenue and Finance
KS	Kansas	Department of Revenue
KY	Kentucky	Revenue Cabinet
LA	Louisiana	Department of Revenue
ME	Maine	Maine Revenue Services
MD	Maryland	Comptroller of Treasury
MA	Massachusetts	Department of Revenue
MI	Michigan	Department of Treasury
MN	Minnesota	Department of Revenue
MS	Mississippi	Tax Commission
MO	Missouri	Department of Revenue
MT	Montana	Department of Transportation
NE	Nebraska	Department of Revenue
NV	Nevada	Department of Taxation Department of Motor Vehicles
NH	New Hampshire	Department of Safety
NJ	New Jersey	Department of Treasury Director of Taxation
NM	New Mexico	Tax & Revenue Department
NY	New York	Department of Tax and Finance
NC	North Carolina	Department of Revenue
ND	North Dakota	Tax Commissioner
OH	Ohio	Department of Taxation
OK	Oklahoma	Tax Commission
OR	Oregon	Department of Transportation
PA	Pennsylvania	Department of Revenue
RI	Rhode Island	Department of Admin
SC	South Carolina	Departmentof Revenue
SD	South Dakota	Department of Revenue
TN	Tennessee	Department of Revenue
TX	Texas	Comptroller
UT	Utah	Tax Commission
VT	Vermont	Commissioner of Motor Vehicles
VA	Virginia	Department of Motor Vehicles
WA	Washington	Department of Licensing
WV	West Virginia	Department of Tax and Revenue
WI	Wisconsin	Department of Revenue
WY	Wyoming	Department of Transportation
DC	District of Columbia	Office of Tax and Revenue

Appendix J –

Glossary

A

Acknowledgment (ACK**):** The IRS acknowledges the receipt of every electronic information return. These returns are filed using the American National Standards Institute (ANSI) Accredited Standards Committee (ASC) X12 standards for electronic data interchange (EDI). There are two types of acknowledgment files that will be created by the IRS— the Transmission Acknowledgment File and the Validation Acknowledgment File.

ANSI (American National Standards Institute)**:** was founded in 1918 as a nonprofit organization chartered to coordinate and maintain national standards in the United States.

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

ASC X12 (Accredited Standards Committee)**:** In 1979, the American National Standards Institute (ANSI) chartered the Accredited Standards Committee (ASC) X12 to develop uniform standards for inter-industry electronic exchange of business transactions – electronic data interchange (EDI). The members of ASC X12 come together to develop and maintain EDI standards. The X12 standards establish a common, uniform business language to allow computers to communicate across town or around the world.

ASTM (American Society for Testing and Materials)**:** the organization that maintains standards and specifications for various liquid products.

Authorization Code (ISA02)**:** is a 10-character code assigned by IRS to the Authorized Signatory to complete the Electronic Signature. If the Authorized Signatory changes, the Information Provider must submit a revised LOA and a new Authorization Code will be assigned.

Authorized Signatory: person who is authorized by the Information Provider to sign Form 720-TO and/or Form 720 CS.

B

Blender: any person that produces blended taxable fuel.

Book adjustment: product reclassification or conversion of products at the terminal that results in a product code change. Examples include: (a) conversion of diesel fuel #2 undyed to diesel fuel low sulfur dyed; (b) reclassification of jet fuel to kerosene, high sulfur dyed diesel, or diesel fuel #1 undyed. Book adjustments itemize changes, in volume, of at least one liquid product and another liquid product, with no physical movement of the product.

BTI (Beginning Tax Information)**:** is a segment in Table 1 of the TS-813 that is part of the Transaction Set Header section. The BTI identifies the IRS and the Information Provider.

Bulk carrier/ bulk transport carrier: the company that operates a pipeline, barge, or ship or other vessels to transport liquid product. Companies that operate only transport trucks and rail cars are not bulk carriers.

Bulk disbursement: a disbursement of liquid product from a terminal by pipeline, barge, ship, or other vessel.

Bulk receipt: a receipt of liquid product into a terminal by pipeline, barge, ship, or other vessel.

Bulk transfer/terminal system: the taxable fuel distribution system consisting of refineries, pipelines, vessels, and terminals. Thus, taxable fuel in a refinery, pipeline, vessel, or terminal is in the bulk transfer/terminal system. Taxable fuel in the fuel supply tank of any engine, or in any tank car, rail car, trailer, truck, or other equipment suitable for ground transportation is not in the bulk transfer/terminal system.

C

Carrier: any person who owns, operates, or otherwise controls a pipeline, barge, ship, vessel, railcar, truck, or other vehicle to transport liquid product to or from a terminal.

Carrier Deliveries: reportable on Schedule B of Form 720-CS; any transactions where a pipeline, barge, ship or other vessel delivers liquid product to a terminal.

Carrier Receipts: reportable on Schedule A of Form 720-CS; any transactions where a pipeline, barge, ship, or other vessel receives liquid product from a terminal.

Consignor: is the person who hires the carrier to transport liquid product.

Control Number: is a number assigned by the sending EDI partner to identify EDI documents transmitted to the receiving partner.

D

Data Element: is the smallest unit of information in a segment that can convey information. Data elements are defined in the Data Element Dictionary. An example of a data element is TIA04. This data element can be found in the TIA segment that carries shipping document net gallons, "TIA04 – quantity in net gallons".

Data Element Dictionary: is a book published by DISA every year with new and updated standards. A reference number is assigned to each data element in the dictionary. For each data element, the dictionary specifies the name, description, type, and minimum/maximum length. For ID-type data elements, the dictionary lists all code values and their definitions or indicates in an appendix where the valid code list can be obtained.

Data Element Separator: is a defined character used to separate the information in a data element from information in another data element. This character defines were a data element ends and the next one begins. The IRS requires the tilde ~ to be used as the data element separator.

Data Segment: is an intermediate unit of information in a transaction set. A segment consists of logically related data elements in a defined sequence: a predetermined segment identifier (which is not a data element), one or more data elements, each preceded by a data element separator, and a segment terminator. Data segments are defined in the Segment Directory, which gives the segment identifier, name, purpose, and the data elements it contains in their specified order. Contiguous optional data elements that appear at the end of a segment that are not used are omitted; transmission of the segment terminator signifies this omission. Successive data element separators between the data elements used indicate the omission of data elements.

DISA (Data Interchange Standards Association, ASC X12 Secretariat)**:** is a not-for-profit organization that supports the development and use of EDI standards in electronic commerce. In 1987, in response to the rapidly growing number of industries employing X12 standards, DISA was chartered by ANSI to provide ASC X12 with administrative services. In addition to supporting national standardization efforts, DISA offers the opportunity for its members to participate in the international standards-setting process through its affiliation with the United Nations for Electronic Data Interchange for Administration, Commerce and Transportation (UN/EDIFACT).

Deep draft ocean-going vessel: a vessel, designed primarily for use on the high seas, with a draft of more than 12 feet. (See Treas. Reg. Sec. 48.4042-3).

Delimiter: a character that separates elements. A delimiter tells the computer where one element ends and the next one begins.

Delivering Party: the delivering party is the party that is the position holder in the terminal who provides product in non-bulk over a terminal rack to his exchange partner (receiving party) in an exchange agreement.

Destination State: 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 Terminal: location with a TCN where product is shipped; reportable on Form 720 –CS.

Diesel fuel: any liquid that, without further processing or blending, is suitable for use as a fuel in a diesel-powered highway vehicle or diesel-powered train. Diesel fuel does not include gasoline, kerosene, excluded liquid, No. 5 and No. 6 fuel oils covered by ASTM specification D 396, or F-76 (Fuel Naval Distillate) covered by military specification MIL-F-16884.

Disbursement: any transaction that decreases the inventory of a liquid product at a terminal; includes all physical removals of liquid product from a terminal and book adjustments.

DTM (Date/Time Reference)**:** segment is used to carry a date in CCYYMMDD format (Century, Year, Month, Day). This segment is used to report the period end dates, ending inventory date, and transaction dates or shipping document date.

Decryption: reverse application of an encryption algorithm to encrypted data, thereby restoring those data to their original, unencrypted state. See also encryption.

E

EDI (Electronic Data Interchange)**:** is a computer-to-computer exchange of routine business data in a standard format. For pure EDI *computer-to-computer* means *original or sending application program-to-processing or receiving application program.* EDI consists only of business data, not verbiage or free-form messages.

EDI Translation Software: is software that translates or converts application data in and out of the ANSI X12 format.

EIN (Employer identification number)**:** is a 9-digit number that IRS assigns in the following format: 00-0000000. However, for employee plans, an alpha (for example, P) or the plan number (e.g., 003) may follow the EIN. The IRS uses the number to identify taxpayers who are required to file various business tax returns. EINs are used by employers, sole proprietors, corporations, partnerships, nonprofit associations, trusts, estates of decedents, government agencies, certain individuals, and other business entities.

Electronic Participant: an Information Provider or Transmitter who has applied to participate in the Form 720-TO/CS Electronic Filing Program.

Electronic Signature: is a 20-character code that consists of the 10-character Security Code (ISA04) provided by the Electronic Participant in their LOA and the 10-character Authorization Code (ISA02) assigned by the IRS as part of the LOA process. These two codes are used in each EDI transmission for purposes of signing electronically filed Forms 720-TO and/or 720-CS.

Element: (Data Element – see definition)

Element Separator: (Data Element Separator – see definition)

Envelope: is the control structure of the EDI file. It encloses the EDI message.

Exchange: (see definition of Two-party exchange)

Excluded liquid: any liquid that –

(1) Contains less than four percent normal paraffins; or

(2) Has a --

(i) Distillation range of 125 degrees F. or less;

(ii) Sulfur content of 10 ppm or less; and

(iii) Minimum color of +27 Saybolt.

ExSTARS (Excise Summary Terminal Activity Reporting System)**:** the system being implemented by IRS to gather and analyze taxable fuel information to be used for determining if proper Excise Tax liabilities are being reported to federal and state governments.

Encapsulation: wrapping of data in a particular protocol header. For example, Ethernet data are wrapped in a specific Ethernet header before network transit. Also, when bridging dissimilar networks, the entire frame from one network is simply placed in the header used by the data link layer protocol of the other network. See also tunneling.

Encryption: application of a specific algorithm to data so as to alter the appearance of the data making them incomprehensible to those who are not authorized to see the information. See also decryption.

F

FEIN (Federal Employer Identification Number)**:** see definition of EIN.

Foreign flag vessel: a vessel that is registered outside of the United States.

FGS (Form Group Segment)**:** is used to group like kind information. This segment carries information about a section or data group on a form or schedule. This segment is used to report the ending inventory by product and the shipping document number.

Finished gasoline: all products (including gasohol [as defined in section 48.4081-6(b)(2)]) that are commonly or commercially known or sold as gasoline and are suitable for use as a motor fuel, other than products that have an ASTM octane number of less than 75 as determined by the motor method.

FTA (Federation of Tax Administrators)**:** organized in 1937, its membership includes the principal tax collection agencies of the 50 states, the District of Columbia, and New York City. Its mission is to improve the quality of state tax administration by providing services to state tax authorities and administrators. These services include research and information exchange, training, and intergovernmental and interstate coordination. The Federation also represents the interests of state tax administrators before federal policymakers where appropriate.

Functional Acknowledgment (TS-997)**:** is a transaction set is used to acknowledge the results of the syntactical analysis of the electronic document. This acknowledgment shall not be acknowledged, thereby preventing an endless cycle of acknowledgments of acknowledgments. The ANSI standards contain the format and establish the data contents of the Functional Acknowledgment Transaction Set (997) for use within the context of an Electronic Data Interchange (EDI) environment (see Transmission Acknowledgment).

Functional Group Header: indicates the beginning of a functional group and to provide control information. The data interchange control number GS06 in this header must be identical to the same data element in the associated functional group trailer, GE02. A functional group of related transaction sets, within the scope of X12 standards, consists of a collection of similar transaction sets enclosed by a functional group header and a functional group trailer.

Functional Group Trailer: indicates the end of a functional group and to provide control information. The data interchange control number GE02 in this trailer must be identical to the same data element in the associated functional group header, GS06. The use of identical data interchange control numbers in the associated functional group header and trailer is designed to maximize functional group integrity. The control number is the same as that used in the corresponding header.

G

Gain/Loss: For each product at each terminal, the net change in physical inventory (gallons) not accounted for by the receipts and disbursements reported during the period.

Gasoline: finished gasoline and gasoline blendstocks.

Gasoline blendstocks: Alkylate; Butane; Butene; Catalytically cracked gasoline; Coker gasoline; Ethyl tertiary butyl ether (ETBE); Hexane; Hydrocrackate; Isomerate; Methyl tertiary butyl ether (MTBE); Mixed xylene (not including any separated isomer of xylene); Natural gasoline; Pentane; Pentane mixture; Polymer gasoline; Raffinate; Reformate; Straight-run gasoline; Straight-run naphtha; Tertiary amyl methyl ether (TAME); Tertiary butyl alcohol (TBA) gasoline grade; Thermally cracked gasoline; Toluene; and Transmix containing gasoline. Gasoline blendstocks does not include any product that cannot, without further processing, be used in the production of finished gasoline. For example, a mixed hydrocarbon stream that is produced in a natural gas processing plant is not a gasoline blendstock if the stream cannot be used to produce finished gasoline without further processing.

GE: (Functional Group Trailer – see definition)

Gross gallons: the total product measured in U.S. gallons without temperature or barometric adjustments.

GS: (Functional Group Header – see definition)

H

Header: is the portion of the message that precedes the actual body and trailer of the business transaction. The header section is illustrated in this publication.

I

Information Provider: terminal operators; pipeline operators; and vessel operators. Operators of domestic deep draft ocean-going vessels are also included.

Information returns: Form720-TO and Form 720-CS and schedules thereto; including their electronic equivalents in EDI format.

Interchange: an electronic grouping of EDI transmission data, exchanged between trading partners. An interchange consists of electronic business documents such as terminal returns, carrier returns, invoices, etc.

Interchange Acknowledgment: indicates the success or failure of a particular interchange transmission. It does not imply acceptance of the EDI documents that make up the Interchange.

Interchange Control Number: is a number assigned by the Information Provider/Transmitter that uniquely identifies the interchange envelope from other interchange envelopes created by the Information Provider/Transmitter.

IEA: (Interchange Trailer – see definition)

Interchange Envelope: is the control structure or outer envelope of the EDI file. The outer envelope identifies both the sending and receiving parties. It contains security and standards information as well as the date the envelope was created. This standard provides the interchange envelope of a header segment (ISA) and trailer segment (IEA) for the interchange through a data transmission.

Interchange Header: contains the Information Provider/Transmitter and the IRS EDI identification, the date and time, and a control number that uniquely identifies the interchange. It also defines the Data Element Separator, the Subelement Separator, and the Segment Terminator to be used throughout the interchange. It defines the start of an interchange of zero or more functional groups and interchange-related control segments.

Interchange Trailer: contains information to match it with its Interchange Header and audit trailer information to ensure that no data were lost during the transmission. It defines the end of an interchange of zero or more functional groups and interchange-related control segments.

Inventory: quantity of liquid product in storage as measured on a particular date at a particular time.

ISA: (Interchange Header – see definition)

Internet Protocol (IP)**:** network layer for the TCP/IP protocol suite. Internet Protocol (version 4) is a connectionless, best-effort packet switching protocol.

J – N/A

K

Kerosene: any liquid that meets the specifications for kerosene or would meet those specifications but for the presence in the liquid of a dye of the type described in section 48.4082-1(b). A liquid meets the specifications for kerosene if it is one of the two grades of kerosene (No. 1-K and No. 2-K) covered by ASTM specification D 3699, or kerosene-type jet fuel covered by ASTM specification D 1655 or military specification MIL-DTL-5624T (Grade JP-5) or MIL-DTL-83133E (Grade JP-8). However, the term does not include excluded liquid.

L

Letter of Application (LOA)**:** a paper request to participate in the Form 720-TO/CS Electronic Filing Program that is submitted by a prospective Information Provider or Transmitter. (See Appendix G, Letters of Application (LOA), for examples of LOAs).

Liquid product: any liquid that is transported into storage at a terminal or delivered out of a terminal. Liquid products are specifically identified and reported separately by their product codes listed in Appendix A. Product code 122 is used for any unlisted liquid that is used for blending into other products. Product code 092 is used for other unlisted liquids.

Loop: A recurrence of a segment or a group of segments. An example is the schedule of detail TFS loop. The TFS and related segments are repeated when one of the following values change: Schedule Code, Product Code, Transaction Type Code, Position Holder, Origin, Consignor, Carrier ,or Destination.

M

Mapping: in EDI terms, is the association of data field contents from an internal computer application such as fuel sales system to the field contents in the EDI standard being used. The same mapping takes place in reverse during the receipt of an EDI document.

N

N1 (Name)**:** identifies a party by type of organization, name, and code. This segment is used to report the Information Providers name and mailing name, origin TCN or state, carrier, consignor, and destination TCN or state information.

N2 (Additional Name Information)**:** is used to specify additional names. This segment is used to report the additional Information Providers names. This segment cannot be used without the N1 segment.

N3 (Address Information)**:** is used to specify address information for the named party. This segment cannot be used without the N1 segment.

N4 (Geographic Location)**:** is used to specify the geographical location for the named party. This segment cannot be used without the N1 segment.

Name Control: a 4-character code used by IRS to validate identity (see Appendix C, Specifications for Name Control)

Net gallons: liquid product measured in U.S. gallons corrected to a temperature of sixty-degrees (60°) Fahrenheit or fifteen-degrees (15°) Celsius and to a pressure of fourteen and seven tenths (14.7) pounds per square inch (psi).

Nonbulk disbursement: any disbursement of liquid product from a terminal that is not a bulk disbursement; includes disbursements by truck or rail car.

Nonbulk receipt: any receipt of liquid product into a terminal that is not a bulk receipt; includes receipts from trucks and rail cars.

O

Out of Balance: for each original terminal operator report submitted within an ST/SE transaction set for a reporting period (where BTI13 = 00, 05 or 15), the inventory calculation by individual product code should equal zero as follows: Beginning Inventory (reported actual physical ending inventory on the previous month's report) plus all terminal product receipts reported for the period less all product disbursements reported for the period equals actual physical ending inventory plus or minus the gain or loss reported for the period.

If this calcualtion does not have a sum equal to zero, then the report is considered "out of balance" and the original 813 ST/SE transaction set will receive a 151 validation acknowledgement with a Level 1 fatal error (PBI01=999904). The file is not accepted by the IRS as a filed return.

P

Padding Character: is a character used to add to the end of information when a data element requires a maximum number of characters and the information required by the map has fewer characters than the required length of the data element. The IRS requires the padding character to be a space " ". An example where the padding character is used is in ISA06. The required size of this data element is 15 characters and the information required in the map is only 9 characters. The Information Provider/Transmitter of the data must pad the data with 6 spaces to send the required length of 15 characters.

PER (Administrative Communications Contact)**:** is used to identify a person or office to whom administrative communications should be directed. The IRS is requesting both general and EDI contact persons to be identified in order to direct correspondence.

Person: 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 companies, 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.

Pipeline: a distribution system that moves liquid product, in bulk, through a pipe, either from a refinery to a terminal, or from a terminal to another terminal.

Pipeline operator: any person who operates a pipeline within the bulk transfer/terminal system.

Position holder (for IRS Excise reporting only)**:** with respect to liquid product in a terminal, the person who holds the inventory position in the liquid product, as reflected on the records of the terminal operator. A person holds the inventory position in liquid product when that person has a contractual agreement with the terminal operator for the use of storage facilities and terminaling services at a terminal with respect to the liquid product. The term also includes a terminal operator who owns liquid product in its terminal.

Processing Interruption: an abnormal termination of a program run caused by the electronic data submitted by an Electronic Participant.

Q

Qualifier: is a data element that gives a generic segment or a generic data element a specific meaning.

R

Rack: a mechanism capable of delivering taxable fuel into a means of transport other than a pipeline or vessel.

Receiving Party: the party that receives product from a terminal in non-bulk from a position holder who is his exchange partner in an exchange agreement. (Two-party exchange).

REF (Reference Identification)**:** is used to specify identifying information. This segment is used to report the SEIN, the Relationship to the Information, the No Activity and Position Holder, or 637-number information.

Refiner: any person who owns, operates, or otherwise controls a refinery.

Refinery: a facility used to produce taxable fuel from crude oil, unfinished oils, natural gas liquids, or other hydrocarbons and from which taxable fuel may be removed by pipeline, by vessel, or at a rack. However, the term does not include a facility where only blended fuel or gasohol (as defined in section 48.4081-6(b)(2)), and no other type of taxable fuel, is produced. For this purpose blended fuel is any mixture that, if produced outside the bulk transfer/terminal system, would be blended taxable fuel.

Removal: means any physical transfer of liquid products, and any use of liquid products other than as a material in the production of taxable fuel or special fuels. However, liquid products are not removed when they evaporate or are otherwise lost or destroyed.

S

Security Code (ISA04)**:** a 10-character code chosen by the Information Provider or Transmitter and submitted on its LOA or revised LOA. This code is used in each EDI transmission and becomes part of the Electronic Signature.

Segment: is each of the line items in a transaction set. A segment is composed of related data elements in a defined sequence. The IRS uses the segment structure defined by TS-813.

Segment Terminator: is a defined character used to separate the information in a segment from information in another segment. This character defines were a segment ends and the next one begins. The IRS requires the backslash " \ " to be used as the segment terminator.

SE (Transaction Set Trailer)**:** contains information to match it with its Transaction Set Header and audit trailer information to ensure that no data were lost during the transmission. It indicates the end of the transaction set and provides the count of the transmitted segments (including the beginning [ST] and ending [SE] segments).

SEIN (Sequence Error Identification Number)**:** the receiver of the EDI data generates this number when errors are identified in the EDI submission. The errors are transmitted back to the Information Provider/Transmitter along with the SEIN in the validation acknowledgment.

Separator Requirements: are a defined set of characters used to separate elements from subelements, elements from segments, and segments from each other.

SSN (Social Security Number)**:** is a 9-digit identification number used to identify individuals. The SSN can be used where the person does not have an EIN.

ST (Transaction Set Header)**:** indicates the start of a transaction set and to assign a control number to the EDI file. The transaction set identifier (ST01) is used by the translation routines of the interchange partners to select the appropriate transaction set definition (e.g., 813 selects Electronic Filing of Tax Return Data Transaction Set).

Subelement: like the data element, the subelement is also the smallest unit of information in a segment that can convey information. The subelements are additional data elements available for use in a segment. The subelements are defined in the Data Element Dictionary. An example of a subelement is REF05 in the Relationship to the Information REF segment. This subelement has an element reference in the Data Element Dictionary of C040. C040 defines the additional data elements or subelements that are available for use in a segment. In this example the map defines the subelement to carry the State Abbreviation.

Subelement Separator: is a defined character used to separate the information in a data element or subelement from information in another subelement. This character defines where a data element or subelement ends and the next one begins. The IRS requires the caret (^) to be used as the subelement separator.

Syntax: the rules governing the structuring of the user data and of associated data in the EDI file.

T

Taxable fuel: gasoline, diesel fuel, and kerosene.

Taxable fuel registrant: an enterer, industrial user, position holder, refiner, terminal operator, or through-putter that is registered as such under section 4101.

TCN (Terminal Control Number)**:** the identification number assigned by IRS to each approved terminal and published in the Federal Register; used for reporting origin or destination on Forms 720-TO and 720-CS; available on the IRS website at http://www.irs.gov/businesses/page/0,,id=6964,00.html.

Terminal: 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. However, the term does not include any facility at which gasoline blendstocks are used in the manufacture of products other than finished gasoline and from which no gasoline is removed. Also, effective January 2, 1998, the term does not include any facility where finished gasoline, undyed diesel fuel, or undyed kerosene is stored if the facility is operated by a taxable fuel registrant and all such taxable fuel stored at the facility has been previously taxed under section 4081 upon removal from a refinery or terminal.

Terminal operator: any person who owns, operates, or otherwise controls a terminal.

Terminal Operator Disbursements: reportable on Schedule B of Form 720-TO; any transaction that reduces the inventory of a liquid product; includes physical removals, consumption, and book adjustments.

Terminal Operator Receipts: reportable on Schedule A of Form 720-TO; any transaction that increases inventory of a liquid product including actual physical receipts and book adjustments.

TIA (Tax Information and Amount)**:** is used to specify the tax information and/or amount and is to be used for reporting tax information as established by taxing authorities. This segment is used to report the version of the IRS's EDI guide, total net gallons reported for the period, total product transported, and shipping document net and gross gallons.

TIN (Taxpayer Identification Number)**:** includes SSNs and EINs.

TFS (Tax Form)**:** indicates the tax form or the type of tax form being reported.

Trailer: is the portion of the message that follows the header and the body of the business transaction. The trailer section is illustrated in this publication.

Transmission Acknowledgment: is the ANSI TS-997 Transaction Set known as the Functional Acknowledgment. This acknowledgment notifies the Information Provider/Transmitter that their electronic return was received and accepted, accepted with errors or rejected. The acknowledgment file is not for errors associated with the data, but for errors in the ANSI structure or layout of the file. There has not been any math or data validation performed on the information return. The check is made for syntax errors that could prevent a file from being processed or information within the file from being utilized. The 997 Acknowledgment file is created every time an Electronic Participant submits an information return.

Transmitter: receives data from its clients, reformats the data if necessary according to the EDI requirements defined in this guide and transmits the returns to the IRS. The Transmitter should provide the service of formatting and forwarding all IRS Excise acknowledgments to the Information Provider. A Transmitter does not have signature authority.

Transaction Set: is the term used in electronic data interchange to describe a single document or report (Terminal Operator Return – 720-TO or Carrier Return – 720-CS, etc.). The data included in a transaction set will convey the same information as a conventional paper document.

TS: (Transaction Set – see definition)

TS-151 (Electronic Filing of Information Return Data Acknowledgment): is the transaction set developed by ANSI ASC X12 for filing error information and adopted by IRS Excise for electronic notification of errors with data from Form 720TO and Form 720CS.

TS-813 (Electronic Filing of Information Return Data): is the transaction set developed by ANSI ASC X12 for filing information and adopted by IRS Excise for electronic filing of Form 720TO and Form 720CS.

TS-997 (Functional Acknowledgment Transaction Set): is the transaction set developed by ANSI ASC X12 for functional acknowledgment adopted by IRS Excise.

TCP (Transmission Control Protocol): Connection-oriented transport layer protocol that provides reliable full-duplex data transmission. TCP is part of the TCP/IP protocol stack. See also TCP/IP.

TCP/IP (Transmission Control Protocol/Internet Protocol): Common name for the suite of protocols developed by the U.S. DoD in the 1970s to support the construction of worldwide internetworks. TCP and IP are the two best-known protocols in the suite. See also IP.

Two party exchange: a two-party exchange where the delivering party is the position holder at the IRS approved terminal where the title transfer takes place for a nonbulk quantity of liquid delivered through a rack.

U

User-ID/Password: consists of an identification number (User-ID) issued by the IRS and a confidential set of characters (password) that, when used in conjunction with each other, permit an Electronic Participant access to the `system`.

V

Validation Acknowledgment: is the ANSI TS-151 Transaction Set known as the Electronic Filing of Tax Return Data Acknowledgment. This acknowledgment notifies the Information Provider/Transmitter that the data within the information return were accepted or rejected. If errors exist in an information return, the validation acknowledgment notifies the Information Provider/Transmitter what is wrong with the data and what the Electronic Participant needs to do to correct the return. The 151 Acknowledgment file is created every time an Electronic Participant submits an information return. This acknowledgment is created whether or not errors exist in the file.

Vessel: a waterborne taxable fuel-transporting vessel.

Vessel operator: any person who operates a vessel within the bulk transfer/terminal system. However, for purposes of this definition, vessel does not include a deep draft ocean-going vessel (as defined in section 48.4042-3(a)).

W – N/A

X

X12: is the North American ANSI EDI standard, which arose in 1979.

Y –N/A

Z – N/A

Appendix K –

Postal Abbreviations

►*Postal Abbreviations*

USA (US) State	Abbreviation	Canadian (CA) Province/Territory	Abbreviation
Alabama	AL	Alberta	AB
Alaska	AK	British Columbia	BC
Arizona	AZ	Manitoba	MB
Arkansas	AR	New Brunswick	NB
California	CA	Newfoundland	NF
Colorado	CO	Northwest Territory	NT
Connecticut	CT	Nova Scotia	NS
Delaware	DE	Nunavut	NU
District of Columbia	DC	Ontario	ON
Florida	FL	Prince Edward Island	PE
Georgia	GA	Quebec	QC
Hawaii	HI	Saskatchewan	SK
Idaho	ID	Yukon Territory	YT
Illinois	IL		
Indiana	IN	**Mexican (MX) State**	**Abbreviation**
Iowa	IA		
Kansas	KS	Aguascalientes	AG
Kentucky	KY	Baja California	BJ
Louisiana	LA	Baja California Sur	BS
Maine	ME	Campeche	CP
Maryland	MD	Chiapas	CH
Massachusetts	MA	Chihuahua	CI
Michigan	MI	Coahuila	CU
Minnesota	MN	Colima	CL
Mississippi	MS	Distrito Federal	DF
Missouri	MO	Durango	DG
Montana	MT	Guanajuato	GJ
Nebraska	NE	Guerrero	GR
Nevada	NV	Hidalgo	HG
New Hampshire	NH	Jalisco	JA
New Jersey	NJ	Mexico	EM
New Mexico	NM	Michoacan	MH
New York	NY	Morelos	MR
North Carolina	NC	Navarit	NA
North Dakota	ND	Nuevo Leon	NL
Ohio	OH	Oaxaca	OA
Oklahoma	OK	Puebla	PU
Oregon	OR	Queretaro	QA
Pennsylvania	PA	Quintana Roo	QR
Rhode Island	RI	San Luis Potosi	SL
South Carolina	SC	Sinaloa	SI
South Dakota	SD	Sonora	SO
Tennessee	TN	Tabasco	TA
Texas	TX	Tamaulipas	TM
Utah	UT	Tlaxcala	TL
Vermont	VT	Veracruz	VZ
Virginia	VA	Yucatan	YC
Washington	WA	Zacatecas	ZT
West Virginia	WV		
Wisconsin	WI		
Wyoming	WY		

▶*Country Codes*

Abbreviation	Country Name
ABW	ARUBA
AFG	AFGHANISTAN
AGO	ANGOLA
AIA	ANGUILLA
ALB	ALBANIA
AND	ANDORRA
ANT	NETHERLANDS ANTILLES
ARE	UNITED ARAB EMIRATES
ARG	ARGENTINA
ARM	ARMENIA
ATA	ANTARCTICA
ATF	FRENCH SOUTHERN TERRITORIES
ATG	ANTIGUA AND BARBUDA
AUS	AUSTRALIA
AUT	AUSTRIA
AZE	AZERBAIJAN
BDI	BURUNDI
BEL	BELGIUM
BEN	BENIN
BFA	BURKINA FASO
BGD	BANGLADESH
BGR	BULGARIA
BHR	BAHRAIN
BHS	BAHAMAS
BIH	BOSNIA AND HERZEGOWINA
BLR	BELARUS
BLZ	BELIZE
BMU	BERMUDA
BOL	BOLIVIA
BRA	BRAZIL
BRB	BARBADOS
BRN	BRUNEI DARUSSALAM
BTN	BHUTAN
BVT	BOUVET ISLAND
BWA	BOTSWANA
CAF	CENTRAL AFRICAN REPUBLIC
CAN	CANADA
CCK	COCOS (KEELING) ISLANDS
CHE	SWITZERLAND
CHL	CHILE
CHN	CHINA
CIV	COTE D'IVOIRE
CMR	CAMEROON
COG	CONGO
COK	COOK ISLANDS
COL	COLOMBIA
COM	COMOROS
CPV	CAPE VERDE
CRI	COSTA RICA
CUB	CUBA
CXR	CHRISTMAS ISLAND
CYM	CAYMAN ISLANDS

Abbreviation	Country Name
CYP	CYPRUS
CZE	CZECH REPUBLIC
DEU	GERMANY
DJI	DJIBOUTI
DMA	DOMINICA
DNK	DENMARK
DOM	DOMINICAN REPUBLIC
DZA	ALGERIA
ECU	ECUADOR
EGY	EGYPT
ERI	ERITREA
ESH	WESTERN SAHARA
ESP	SPAIN
EST	ESTONIA
ETH	ETHIOPIA
FIN	FINLAND
FJI	FIJI
FLK	FALKLAND ISLANDS (MALVINAS)
FRA	FRANCE
FRO	FAROE ISLANDS
FSM	MICRONESIA, FEDERATED STATES OF
FXX	FRANCE, METROPOLITAN
GAB	GABON
GBR	UNITED KINGDOM
GEO	GEORGIA
GHA	GHANA
GIB	GIBRALTAR
GIN	GUINEA
GLP	GUADELOUPE
GMB	GAMBIA
GNB	GUINEA-BISSAU
GNQ	EQUATORIAL GUINEA
GRC	GREECE
GRD	GRENADA
GRL	GREENLAND
GTM	GUATEMALA
GUF	FRENCH GUIANA
GUY	GUYANA
HKG	HONG KONG
HMD	HEARD AND MC DONALD ISLANDS
HND	HONDURAS
HRV	CROATIA (local name: Hrvatska)
HTI	HAITI
HUN	HUNGARY
IDN	INDONESIA
IND	INDIA
IOT	BRITISH INDIAN OCEAN TERRITORY
IRL	IRELAND
IRN	IRAN (ISLAMIC REPUBLIC OF)
IRQ	IRAQ
ISL	ICELAND
ISR	ISRAEL
ITA	ITALY
JAM	JAMAICA
JOR	JORDAN

Abbreviation	Country Name
JPN	JAPAN
KAZ	KAZAKHSTAN
KEN	KENYA
KGZ	KYRGYZSTAN
KHM	CAMBODIA
KIR	KIRIBATI
KNA	SAINT KITTS AND NEVIS
KOR	KOREA, REPUBLIC OF
KWT	KUWAIT
LAO	LAO PEOPLE'S DEMOCRATIC REPUBLIC
LBN	LEBANON
LBR	LIBERIA
LBY	LIBYAN ARAB JAMAHIRIYA
LCA	SAINT LUCIA
LIE	LIECHTENSTEIN
LKA	SRI LANKA
LSO	LESOTHO
LTU	LITHUANIA
LUX	LUXEMBOURG
LVA	LATVIA
MAC	MACAU
MAR	MOROCCO
MCO	MONACO
MDA	MOLDOVA, REPUBLIC OF
MDG	MADAGASCAR
MDV	MALDIVES
MEX	MEXICO
MHL	MARSHALL ISLANDS
MKD	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC
MLI	MALI
MLT	MALTA
MMR	MYANMAR
MNG	MONGOLIA
MOZ	MOZAMBIQUE
MRT	MAURITANIA
MSR	MONTSERRAT
MTQ	MARTINIQUE
MUS	MAURITIUS
MWI	MALAWI
MYS	MALAYSIA
MYT	MAYOTTE
NAM	NAMIBIA
NCL	NEW CALEDONIA
NER	NIGER
NFK	NORFOLK ISLAND
NGA	NIGERIA
NIC	NICARAGUA
NIU	NIUE
NLD	NETHERLANDS
NOR	NORWAY
NPL	NEPAL
NRU	NAURU
NZL	NEW ZEALAND
OMN	OMAN
PAK	PAKISTAN

Abbreviation	Country Name
PAN	PANAMA
PCN	PITCAIRN
PER	PERU
PHL	PHILIPPINES
PLW	PALAU
PNG	PAPUA NEW GUINEA
POL	POLAND
PRK	KOREA, DEMOCRATIC PEOPLE'S REPUBLIC
PRT	PORTUGAL
PRY	PARAGUAY
PYF	FRENCH POLYNESIA
QAT	QATAR
REU	REUNION
ROM	ROMANIA
RUS	RUSSIAN FEDERATION
RWA	RWANDA
SAU	SAUDI ARABIA
SDN	SUDAN
SEN	SENEGAL
SGP	SINGAPORE
SGS	SOUTH GEORGIA AND THE SOUTH SANDWICH
SHN	ST. HELENA
SJM	SVALBARD AND JAN MAYEN ISLANDS
SLB	SOLOMON ISLANDS
SLE	SIERRA LEONE
SLV	EL SALVADOR
SMR	SAN MARINO
SOM	SOMALIA
SPM	ST. PIERRE AND MIQUELON
STP	SAO TOME AND PRINCIPE
SUR	SURINAME
SVK	SLOVAKIA (Slovak Republic)
SVN	SLOVENIA
SWE	SWEDEN
SWZ	SWAZILAND
SYC	SEYCHELLES
SYR	SYRIAN ARAB REPUBLIC
TCA	TURKS AND CAICOS ISLANDS
TCD	CHAD
TGO	TOGO
THA	THAILAND
TJK	TAJIKISTAN
TKL	TOKELAU
TKM	TURKMENISTAN
TMP	EAST TIMOR
TON	TONGA
TTO	TRINIDAD AND TOBAGO
TUN	TUNISIA
TUR	TURKEY
TUV	TUVALU
TWN	TAIWAN, PROVINCE OF CHINA
TZA	TANZANIA, UNITED REPUBLIC OF
UGA	UGANDA
UKR	UKRAINE
UMI	UNITED STATES MINOR OUTLYING ISLANDS

Abbreviation	Country Name
URY	URUGUAY
USA	UNITED STATES
UZB	UZBEKISTAN
VAT	HOLY SEE (VATICAN CITY STATE)
VCT	SAINT VINCENT AND THE GRENADINES
VEN	VENEZUELA
VGB	VIRGIN ISLANDS (BRITISH)
VNM	VIET NAM
VUT	VANUATU
WLF	WALLIS AND FUTUNA ISLANDS
WSM	SAMOA
YEM	YEMEN
YUG	YUGOSLAVIA
ZAF	SOUTH AFRICA
ZAR	ZAIRE
ZMB	ZAMBIA
ZWE	ZIMBABWE

Appendix L –

Airline and Railroad Reporting Instructions

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

March 28, 2002

Janet L. Bartelmay
Associate General Counsel
American Association of Railroads
50 F Street, NW
Washington, DC 20001-1564

Dear Ms. Bartelmay:

The enclosed Electronic Data Interchange (EDI) instructions represent the final product of joint discussions between the IRS and representatives from the railroad fueling industry.

This EDI option significantly reduces the industry's burden for complying with *ExSTARS* reporting requirements and the IRS' responsibility to administer existing tax law and regulations. The "Optional EDI Daily Summary Reporting Instructions for Certain Disbursements from Approved Terminals at Railroad Fueling Facilities" describes the EDI filing procedures of Form 720-TO for terminal operators at these facilities.

We appreciate your input, cooperation and assistance in our on-going efforts to work with taxpayers to achieve effective tax administration while reducing taxpayer burden.

If you have any questions, please call me at (202) 622-5521.

Sincerely,

W. Ricky Stiff

W. Ricky Stiff
Headquarters Program Manager, Excise Tax

Enclosure

Terminal Operator Report, Form 720-TO

Optional EDI Daily Summary Reporting Instructions for Certain Disbursements from Approved Terminals at Railroad Fueling Facilities

Approved Terminals at railroad fueling facilities electronically filing Terminal Operator Reports (Form 720-TO) may use optional daily summary data for Schedule B – Terminal Operator Disbursements by Position Holder for removals from a railroad-fueling stanchion.

The following definitions apply for approved terminals at a railroad fueling facility:

- A railroad fueling facility is an approved terminal used exclusively for fueling locomotive propulsion systems.
- A stanchion is a rack to load fuel directly from bulk storage into locomotive propulsion tanks.

Schedule B- Terminal Operator Disbursements by Position Holder (Daily Summary Reporting)

The following instructions may be used to report daily disbursements of an approved terminal at a railroad fueling facility, however any removal that is not from a stanchion is not subject to summary reporting and must be reported in detail (each transaction)using the current published instructions.

- Disbursements from a stanchion may be reported in detail (each transaction) or in summary by day reporting total gallons by position holder.

Required Information in EDI file for Summary Reporting of Terminal Disbursements

Each transaction must include the following in order to process summary information.

- Schedule Code = TD
- Product Code = Type of Product (i.e. 167 – Diesel Fuel)
- Transaction Type Mode Code = RT
- Position Holder = P + EIN/SSN or Position Holder 637 #
- Origin Terminal = TCN
- Consignor EIN = Locomotive being fueled company EIN
- Consignor Name = Locomotive being fueled company name
- Carrier EIN = Terminal EIN
- Carrier Name = Terminal Name
- Destination State = State where the terminal is located
- Shipping Document Number = Summary
- Document Date = Date of Summary
- Net Gallons = Summary Net Gallons
- Gross Gallons = Summary Gross Gallons

**Note – Schedule Code “TD” is now “15B” under Publication 3536 Version 2.0 (ANSI ASCX12 4030)

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

APR 3 0 2002

Mr. Jim Hultquist
Managing Director, Taxes
Air Transport Association of America
1301 Pennsylvania Ave NW Suite 1100
Washington, DC 20004-1707

Dear Mr. Hultquist:

The enclosed Electronic Data Interchange (EDI) instructions represent the final product of joint discussions between the IRS and representatives from the airline fueling industry.

This EDI option significantly reduces the Aviation Industry's burden for complying with the *ExSTARS* reporting requirements, while meeting the IRS's responsibility to administer existing tax law and regulations. The "Optional EDI Daily Summary Reporting Instructions for Certain Disbursements from Approved Terminals at Airports", describes the agreed upon procedures available for EDI filing of Form 720-TO by terminal operators at FAA defined airports. Due to the significant nature of this agreement, and the time that is inherent in programming for *ExSTARS* reporting, no penalties will be asserted on EDI filings of Form 720-TO received by July 31, 2002, from the affected airline terminal facilities.

We appreciate your cooperation in our ongoing efforts to work with taxpayers to achieve effective tax administration with minimum taxpayer burden.

If you have any questions, please call me at (202) 622-5521.

Sincerely,

W. Ricky Stiff

W. Ricky Stiff
Headquarters Program Manager, Excise Tax

Enclosure
EDI Daily Summary Reporting Instructions

Terminal Operator Report, Form 720-TO

Optional EDI Daily Summary Reporting Instructions for Certain Disbursements from Approved Terminals at Airports

Approved terminals at airports electronically filing Terminal Operator Reports (Forms 720-TO) may use optional daily summary data for Schedule B – Terminal Operator Disbursements by Position Holder. Optional daily summary reporting only applies to removals from an airport hydrant system and removals from an aircraft refueler operating at an airport. All removals must be for fueling an aircraft at that airport. Optional summary disbursement reporting is limited to Terminal Operator Reports filed electronically.

Summary reporting is not permitted for Schedule A -- Terminal Operators Receipts

The following definitions apply for approved terminals at airports:

- Aircraft refueler – means refueler trucks, tankers, and tank wagons having storage tanks, hose, and coupling equipment designed and used for the purpose of fueling aircraft. These vehicles are not licensed for highway use.
- Airport – means an FAA defined airport, including its support facilities.
- Hydrant System – means a direct aircraft fueling system from the approved terminal to the wing of an aircraft. The disbursement of aviation fuel from a hydrant system to an aircraft is a removal from a terminal and is a reportable disbursement.

Schedule B – Terminal Operator Disbursements by Position Holder (Daily Summary Reporting)

The following instructions may be used to report daily disbursements at an approved airport terminal:

- Disbursements from a hydrant system and/or aircraft refueler operated by the terminal operator must be reported by individual transaction or in daily summary. Total gallons must be reported by position holder and by receiving airline. The receiving airiine must be reported in the consignor name field and "RT" as the mode code.
- Disbursements from a hydrant system and/or aircraft refueler operated by a separate entity must be reported by individual transaction or in daily summary. Total gallons must be reported by position holder and receiving airline, if there is a contractual obligation requiring the hydrant system operator and/or the aircraft refueler to provide the into-plane fueling detail to the terminal operator. The receiving airline must be reported in the consignor name field and "RT" must be entered as the mode code.
- Disbursements from an aircraft refueler operated by a separate entity may be reported by individual transaction or in daily summary. Total gallons must be reported by position holder, and aircraft refueler, when no contractual obligation

- requires the aircraft refueler to provide the into-plane fueling detail to the terminal operator. The

Aircraft refueler must be reported in the consignor name and "J" must be entered as the mode code.

Any removal not listed above must be reported individually the current published instructions.

Optional daily summary reporting does not apply to removals that are not at an airport.

Required Information in EDI file for Summary Reporting of Terminal Disbursements

Each transaction must include the following in order to process summary information.

- Schedule Code = TD
- Product Code = Type of Product (i.e. 130 – Jet Fuel)
- Transaction Type Mode Code = RT or J. as applicable
- Position Holder = P + EIN/SSN or Position Holder 637 #
- Origin Terminal = TCN
- Consignor Name = Airline Name
- Consignor EIN = Airline EIN
- Carrier Name = Terminal Name
- Carrier EIN = Terminal EIN
- Destination State = State where the terminal is located
- Shipping Document Number = Summary
- Document Date = Day of Summary
- Net Gallons = Summary Net Gallons
- Gross Gallons = Summary Gross Gallons

**Note – Schedule Code "TD" is now "15B" under Publication 3536 Version 2.0 (ANSI ASCX12 4030)

Appendix M –

Business Case Examples

Change of Terminal Ownership

Terminal ownership may change at any time during a reporting period, and ExSTARS must have a method to identify this within the EDI 813 transaction set. The buyer and seller must also update their associated (LOA) documentation to reflect this change of ownership.

The method of reporting inventory during the period of ownership change is outlined below.

Example:
Assume that Terminal XYZ123456 and its contents are sold by Reporting Party A (FEIN 123456789) to Reporting Party B (FEIN 987654321) on June 20, 2003. At the time of sale there are 65,000 gallons of product code 065 at Terminal XYZ123456.

During the final 10 days of June 2003, Reporting Party B has receipts for product code 065 of 10,000 gallons and disbursements of 5,000 gallons of product code 065 for Terminal XYZ123456. This would result in an Ending Inventory of 70,000 gallons of product code 065 at the terminal for Reporting Party B.

There have been two additional codes added to the initial Date/Time Reference (DTM) segment in the detail reporting table of the EDI guide to help identify this sale. This additional segment will provide for more than one reporting of ending inventory for a terminal/product code for a given period. These codes are 572 – Date Property (Terminal/Inventory) Sold and 631 – Property (Terminal/Inventory) Acquired. Both parties must report the transfer of ownership, and the date of the sale and the acquisition date must be the same on both the buyer's and seller's report. Reporting Party A must report their Ending Inventory at the time of sale when filing for the reporting period. Reporting Party B must report the Ending Inventory at the end of the month for the period when the terminal was acquired.

Reporting Party A filing would contain the following at the TOR level for this sale. The appropriate schedule details to balance the terminal/product for the period would then follow later in the transaction set.

TFS~T2~TOR~~~**TC~XYZ123456**\	<<terminal identification>>
REF~SU~IRS~~S0^NV\	
REF~55~1000000001\	
DTM**~572~20030620**\	<<date of sale>>
DTM~**184~20030620**\	<<inventory date – inventory at time of sale>>
FGS~**EI~PG~065**\	<<ending inventory and product code identification>>
REF~55~2000000001\	<<inventory gallons at time of sale>>
TIA~5002~~~**65000**~GA\	
FGS~GL~PG~065\	
REF~55~2000000002\	
TIA~5002~~~**0**~GA\	<<gain/loss number that balances inventory for Reporting Party A>>

Reporting Party B filing would contain the following at the TOR level for this acquisition. The party acquiring the terminal is also required to report the beginning inventory at the time of acquisition. This beginning inventory number will be verified against the selling party's reported ending inventory for the period. The appropriate schedule details to balance the terminal/product for the period would then follow later in the transaction set.

TFS~T2~TOR~~~**TC~XYZ123456**\	<<terminal identification>>
REF~SU~IRS~~S0^NV\	

REF~55~1000000001\	
DTM**~631~20030620**\	<<date of acquisition>>
DTM~**184~20030620**\	<<inventory date – inventory at end of filing period>>
FGS~**BI~PG~065**\	<<beginning inventory / product code identification>>
REF~55~2000000001\	<<inventory gallons at time of sale>>
TIA~5002~~~**65000**~GA\	
FGS~**EI~PG~065**\	<<ending inventory and product code identification>>
REF~55~2000000002\	
TIA~5002~~~**70000**~GA\	<<inventory gallons at end of filing period>>
FGS~GL~PG~065\	
REF~55~2000000003\	
TIA~5002~~~**0**~GA\	<<gain/loss number that balances inventory for Reporting Party B>>

Book Adjustment
Product Reclassification
Blended Fuel Disbursement

When product is blended or re-classified from product A to product B, a minimum of two transactions must be reported. Book Adjustments should always occur in pairs, i.e., for each terminal disbursement book adjustment, there should be a corresponding terminal receipt book adjustment. Product codes should be different between the disbursements and receipts, but the total gallon amounts for the receipts and disbursements should be the same.

Example 1
Assume that a terminal that does not store dyed diesel fuel needs to disburse a truckload (8,000 gallons) of dyed diesel fuel. The terminal dyes 8,000 gallons of diesel fuel #2 low sulphur undyed (product code 167) to dyed diesel at the rack at the time of disbursement. The inventory of diesel fuel #2 low sulphur undyed would need to be reduced by 8,000 gallons, and the amount of diesel fuel low sulphur dyed (product code 227) of 8,000 gallons needs to be recorded so that a disbursement may be made. In order to accomplish this, a book adjustment (BA) disbursement (15B) of 8,000 gallons of diesel fuel #2 low sulphur undyed diesel, (product code167), is reported. Likewise, to account for the 8,000 gallons of dyed diesel to be disbursed there must first be a book adjustment (BA) receipt (15A) of 8,000 gallons of diesel fuel low sulphur dyed (product code 227).

The transactions to accomplish this blending/reclassifying of Diesel Fuel #2 Low Sulphur Undyed to Diesel Fuel #2 Low Sulphur Dyed would appear as follows:

TFS~T3~15B~PG~167~94~BA\	<<Terminal disbursement book adj. for product code 167>>
REF~SU~IRS \	
REF~55~1000000001\	
N1~OT~~TC~T-96-GR-6292\	<<TCN where reclassification happened>>
FGS~D~BM~51564\	
REF~55~2000000001\	
DTM~095~20020628\	<<Date reclassification took place>>
TIA~5005~~~8000~GA\	<<Net amount of gallons for transaction>>
TIA~5006~~~8000~GA\	<<Gross amount of gallons for transaction>>
TFS~T3~15A~PG~227~94~BA\	<<Terminal receipt book adjustment for product code 227>>
REF~SU~IRS \	
REF~55~1000000002\	
N1~OT~~TC~T-96-GR-6292\	<<TCN where reclassification happened>>
FGS~D~BM~51564\	
REF~55~2000000002\	
DTM~095~20020628\	<<Date reclassification took place>>
TIA~5005~~~8000~GA\	<<Net amount of gallons for transaction>>
TIA~5006~~~8000~GA\	<<Gross amount of gallons for transaction>>

Once these entries have been completed, you can then report a standard disbursement transaction for Diesel Fuel #2 Low Sulphur Dyed, (product code 277).

Because the dye portion of the transaction is a relatively minimal amount (less than a gallon) for this transaction, it is acceptable to make a pair of book adjustment entries at month end to record all use of the

dye product in one lump transaction. This type of month end book adjustment still needs to be made in pairs with offsetting entries, as demonstrated above, using the product code for the dye product in the terminal disbursement book adjustment, and offset it against the blended product.

It is preferred that these reclassification entries be made at the time of disbursement. Depending on current business practices, it is acceptable to make one set of book adjustments at the end of the filing period

Example 2
Assume that a terminal needs to disburse a truck-load (8,000 gallons) of gasohol 10%. It converts 7,200 gallons of gasoline and 800 gallons of ethanol to 8,000 gallons of gasohol 10%. The inventory of gasoline needs to be reduced by 7,200 gallons, the inventory of ethanol needs to be reduced by 800 gallons, and the gasohol 10% inventory of 8,000 gallons needs to be established so that it may be disbursed. To accomplish this, a book adjustment (BA) disbursement (15B) of 7,200 gallons of gasoline (product code 065), is reported. A book adjustment disbursement (15B) must also be made to capture the use of the 800 gallons of ethanol mixed with the gasoline to create the gasohol. To account for the 8,000 gallons of gasohol 10% to be disbursed, there must first be a book adjustment receipt (15A) of 8,000 gallons of gasohol 10% (product code 139). The book adjustments to accomplish this would be as shown below.

It is preferred that a book adjustment for the Ethanol be made at the time of the reclassification because there is a significant portion (>= 5 %) of the total end product used in the blending process. The transactions to accomplish this blending/reclassifying of gasoline and ethanol to gasohol would appear as follows:

TFS~T3~15B~PG~065~94~BA\	<<Terminal disbursement book adj. for product code 065>>
REF~SU~IRS \	
REF~55~1000000001\	
N1~OT~~TC~T-96-GR-6292\	<<TCN where reclassification happened>>
FGS~D~BM~51564\	
REF~55~2000000001\	
DTM~095~20020628\	<<Date reclassification took place>>
TIA~5005~~~7200~GA\	<<Net amount of gallons for transaction>>
TIA~5006~~~7200~GA\	<<Gross amount of gallons for transaction>>
TFS~T3~15B~PG~241~94~BA\	<<Terminal disbursement book adj. for product code 241>>
REF~SU~IRS \	
REF~55~1000000002\	
N1~OT~~TC~T-96-GR-6292\	<<TCN where reclassification happened>>
FGS~D~BM~51564\	
REF~55~2000000002\	
DTM~095~20020628\	<<Date reclassification took place>>
TIA~5005~~~800~GA\	<<Net amount of gallons for transaction>>
TIA~5006~~~800~GA\	<<Gross amount of gallons for transaction>>
TFS~T3~15A~PG~139~94~BA\	<<Terminal receipt book adjustment for product code 139>>
REF~SU~IRS \	
REF~55~1000000003\	
N1~DT~~TC~T-96-GR-6292\	<<TCN where reclassification happened>>
FGS~D~BM~51564\	
REF~55~2000000003\	
DTM~095~20020628\	<<Date reclassification took place>>
TIA~5005~~~8000~GA\	<<Net amount of gallons for transaction>>

TIA~5006~~~8000~GA\ <<Gross amount of gallons for transaction>>

In this example, the two disbursements product codes 065 and 241 combine to provide the gasohol and the total disbursement gallons (7,200 + 800) equals the total receipt gallons (8,000).

It is acceptable to make a single book adjustment at the end of the filing period for the amount of the Ethanol.

Two Party Exchange

Currently, there are no statutory or regulatory provisions to recognize the receiving party in a two party exchange transaction as the taxpayer for Federal excise tax purposes. However, if in the future this treatment were adopted by the IRS, the procedures for reporting the exchange transactions detailed in this guide would apply.

This business case example is to be used as a reference for the reporting of a two-party exchange by terminal operators.

Example:
When a Position Holder (FEIN 987654321 – aka Receiving Party) requests another Position Holder (FEIN 123456789 – aka Delivering Party) to make a disbursement on his behalf, it is the responsibility of the Delivering Party to provide the Receiving Party information to their terminal operator. The terminal operator is then responsible for reporting this information in their disbursement information in the transaction to ExSTARS. The transactions to accomplish this would appear as follows:

TFS~T3~15B~PG~065~94~J \	
REF~SU~IRS~~S0^MD^S0^VA\	
REF~55~1000000003\	
N1~ON~AHOW~24~123456789\	
N1~OT~~TC~H09VJ2187\	<<delivering party>>
N1~ST~VA\	
N1~CA~YELW~24~654987321\	
N1~EC~RCLT~24~987654321	<<one additional required segment to report the receiving party on whose behalf the transaction was made>>
FGS~D~BM~41001\	
REF~55~2000000004\	
DTM~095~20020628\	
TIA~5005~~~37696~GA\	
TIA~5006~~~37696~GA\	

Example Reporting of Gains or Losses

ExSTARS has always been based on the accounting concept of Cost of Goods Sold. Instead of using dollar value, ExSTARS is based on physical inventory of product (in gallons). The system picks up the beginning inventory from the prior month's ending inventory; processes receipts, disbursements, and physical ending inventory from the current monthly report. The system computes the gain or loss.

ExSTARS ANSI/ASC X12 version 4030 requires the information provider to compute and submit the gain or loss. The system will then compare reported against calculated gain or loss. It is imperative that actual physical inventory is reported. If the service receives a report that does not balance, it will reject the **entire** file, and the IRS will not recognize the submission as a timely filing.

Prior period transactions (with a document date within 12 months of the current reporting period) **not previously reported** may be included in a current report. These prior period transactions **will** be included in the computation of gain or loss for the current period.

An alternate method for submitting previously unreported transactions (supplemental) is to submit a separate transaction set (ST-SE) utilizing the BTI14 "6S" transaction type code. This method **must** be utilized for out-of-period transactions with a document date exceeding twelve months from the current reporting period. When submitting an amended report utilizing either BTI14 transaction type codes "CO" (Corrected), "6R" (Resubmission), or "6S" (Supplemental), **do not** submit any gain or loss information. Corrections (BTI14 transaction type code "CO") **must** be submitted in a separate transaction set (ST-SE) and **not** within an original submission (BTI13 "00" transaction type code). The ExSTARS system will not perform a balance routine on any BTI14 transaction type code submissions.

The example below illustrates how gains and losses should be reported to ExSTARS. The example demonstrates how prior period transactions, discovered in the current reporting period, will affect gains and losses reported to ExSTARS. When a prior period transaction is discovered in the current reporting period, the transaction should be reported in the current reporting period reflecting the correct transaction date. The gain or loss should be calculated as if the transaction had occurred in the current reporting period.

In every instance below, the filing is in balance with the reporting of gains and losses.

Example:
Terminal XYZ begins reporting December 2002 and has an ending physical inventory of 1,000,000 gallons.

In January, the terminal has receipts of 20,000,000 and disbursements of 18,968,000. **Four 8,000 gallon truckloads are not reported as delivered.** The January 31, ending physical inventory taken is 2,000,000. The -32,000 gallons reflects the four truckloads not reported.

January 03:

Beginning inventory from prior month's report	1,000,000
Receipts	20,000,000
Disbursements	18,968,000
Ending Physical Inventory	2,000,000
Reported Gain or (Loss)	(32,000)

In February, the four truckloads were reported as delivered. A pipeline receipt of 1,000,000 gallons did not get reported.

February 03:

Beginning inventory from prior month's report	2,000,000
Receipts (reported)	14,000,000

Receipts (actual)	15,000,000
Disbursements (reported)	15,532,000
Disbursements (actual)	15,500,000
Ending Physical Inventory	1,500,000
Reported Gain or (Loss)	1,032,000

Note: The reported four truckloads balances the loss, but a gain results from the receipt not reported.

In March, the above pipeline receipt was reported. Another 200,000 gallon pipeline receipt was not reported. Five 8,000 gallon truckloads were also not reported as received.

March 03:

Beginning inventory from prior month's report	1,500,000
Receipts (reported)	14,800,000
Receipts (actual)	14,000,000
Disbursements (reported)	14,860,000
Disbursements (actual)	14,900,000
Ending Physical Inventory	600,000
Reported Gain or (Loss)	(840,000)

Note: The 1,000,000 gallons is offset, leaving the 240,000 gallons yet to be accounted for.

In April, the above 200,000 gallons received from pipeline delivery is reported, and the five truckloads are reported as delivered.

April 03:

Beginning inventory from prior month's report	600,000
Receipts (reported)	16,200,000
Receipts (actual)	16,000,000
Disbursements (reported)	15,980,000
Disbursements (actual)	15,940,000
Ending Physical Inventory	660,000
Reported Gain or (Loss)	(160,000)

In May, there were no prior period receipts or deliveries. Ten 8,000 gallon truckload deliveries were not reported.

May 03:

Beginning inventory from prior month's report	660,000
Receipts	15,000,000
Disbursements (reported)	14,400,000
Disbursements (actual)	14,480,000
Ending Physical Inventory	1,180,000
Reported Gain or (Loss)	(80,000)

Note: The (80,000) gallons reflect the 10 truckloads not reported.

In June, 6 of the above truckload deliveries were reported.

June 03:

Beginning inventory from prior month's report	1,180,000
Receipts	14,500,000
Disbursements (reported)	15,248,000
Disbursements (actual)	15,200,000
Ending Physical Inventory	480,000
Reported Gain or (Loss)	(48,000)

Note: There is still a loss of 32,000 gallons.

In July, the four remaining truckload deliveries are reported.

July 03:

Beginning inventory from prior month's report	480,000
Receipts	15,000,000
Disbursements (reported)	14,780,000
Disbursements (actual)	14,748,000
Ending Physical Inventory	732,000
Reported Gain or (Loss)	(32,000)

Note: At this point, the gains and losses are back to zero.

Procedures for Revising Amounts Submitted in Transactions

In most cases, quantity amounts will not be flagged as errors. In the rare instance that a revision is necessary to a previously submitted amount field, follow one of the methods presented below.

Note: Reference numbers should reflect those submitted for the original line being revised.

Standards for TIA Quantity Field (TIA04) Capturing Ending Inventory:

Ending Inventory should never fall below zero (0) for a filing period. Initial submission of Ending Inventory should always be a positive value.

Changes to Ending Inventory will always be treated as an adjustment to the original submission. For specific examples of how adjustments can be submitted please refer to Appendix M – Business Case Examples.

Example: An initial submission for product code 065 is submitted for an ending inventory of 70,000 gallons as follows.

TFS~T2~TOR~~~TC~XYZ123456\
REF~SU~IRS~~S0^OH\
REF~55~0000001\
DTM~184~20030131\
FGS~EI~PG~065\
REF~55~0000001\
TIA~5002~~~70000~GA\

If the correct amount that should have been submitted for ending inventory is 50,000 gallons, there are two ways to submit the adjustment. The first method is to use double-entry accounting methods, and the second is to submit an adjustment amount. Examples of both follow.

Double entry accounting (Preferred Method):

TFS~T2~TOR~~~TC~XYZ123456\
REF~SU~IRS~~S0^OH\
REF~55~0000001\
DTM~184~20030131\
FGS~EI~PG~065\
REF~55~0000001\
TIA~5002~~~-70000~GA\
FGS~EI~PG~065\
REF~55~0000001\
TIA~5002~~~50000~GA\

Adjustment amount:
TFS~T2~TOR~~~TC~XYZ123456\
REF~SU~IRS~~S0^OH\
REF~55~0000001\
DTM~184~20030131\
FGS~EI~PG~065\
REF~55~0000001\
TIA~5002~~~-20000~GA\

A decrease to receipts and disbursements should be handled in the same manner within the TFS/GS structure.

Standards for TIA Quantity Field (TIA04) Capturing Receipts & Disbursements:

Both Receipts & Disbursements should be submitted as a positive value.

Changes to Receipts & Disbursement will always be treated as an adjustment to the original submission.

Example: An initial submission for a receipt of 6,500 gallons of product code 065 is submitted as follows:

TFS~T3~15A~PG~065~94~J \
REF~SU~IRS~~S0^OH\
REF~55~0000001\
N1~DT~TC~XYZ123456\
N1~ON~24~987654321\
N1~CA~24~654321987\
N1~SF~IL\
FGS~D~BM~BM345672\
REF~55~0000001\
DTM~095~20030131\
TIA~5002~~~6500~GA\

If the correct amount that should have been submitted for the receipt is 8,000 gallons, there are two ways to submit the adjustment. The first method is to use double-entry accounting methods, and the second is to submit an adjustment amount. Examples of both follow.

Double entry accounting (Preferred Method):

TFS~T3~15A~PG~065~94~J \
REF~SU~IRS~~S0^OH\
REF~55~0000001\
N1~DT~TC~XYZ123456\
N1~ON~24~987654321\
N1~CA~24~654321987\
N1~SF~IL\
FGS~D~BM~BM345672\
REF~55~0000001\
DTM~095~20030131\
TIA~5002~~~-6500~GA\

FGS~D~BM~BM345672\
REF~55~0000001\
DTM~095~20030131\
TIA~5002~~~8000~GA\

Adjustment amount:

TFS~T3~15A~PG~065~94~J \
REF~SU~IRS~~S0^OH\
REF~55~0000001\
N1~DT~TC~XYZ123456\
N1~ON~24~987654321\
N1~CA~24~654321987\
N1~SF~IL\
FGS~D~BM~BM345672\
REF~55~0000001\
DTM~095~20030131\
TIA~5002~~~1500~GA\

An increase to Ending Inventory or a disbursement would be handled in the same manner within the TFS/GS structure.

N1 Segment Requirements by Type of 720 Report

The N1 segment is a required segment when processing schedule details. The number of iterations of this segment varies based upon whether the filing is a Terminal Operator Report (TOR) or a Carrier Report (CS). The following table shows what N1 segments are required for each type of filing. Complete each segment in accordance with the instructions provided in the layout.

Terminal Operator Report (TOR)

Receipts (TFS02 = 15A)
One iteration required for each:
- DT (Destination Terminal)
- CA (Carrier)

Optional:
- ON (Position Holder)
- SF or OT (Ship From for Non-bulk or Origin Terminal for Bulk transfers)
- CI (Consignor)

Book Adjustment:
- DT (Destination Terminal)

Disbursements (TFS02 = 15B)
One iteration is required for each:
- OT (Origin Terminal)
- CA (Carrier)
- ON (Position Holder)
- ST (Ship To – for Non-bulk)

Optional:
- (CI – Consignor)

Book Adjustment:
- OT (Origin Terminal)

Carrier Report (CS)

Receipts (TFS02 = 14D)
One iteration required for each:
- CA (Carrier)
- CI (Consignor)
- OT (Origin Terminal for Bulk transfers)

Deliveries (TFS02 = 14E)
One iteration is required for each:
- CA (Carrier)
- CI (Consignor)
- DT (Destination Terminal for Bulk transfers)

Segment Requirements for Optional 720-TO CE (Summary) Reporting

Terminal Operators can report the non-bulk receipts and bulk and non-bulk disbursements of product codes 092 [Undefined (Other) Product] and 122 [Blending Components Other] in summary by month instead of reporting them as separate receipt and disbursement transactions. Bulk receipts of product codes 092 and 122 ***must*** be reported in detail. The following example shows what segments are required for each type of summary reporting. Complete each segment in accordance with the instructions provided in the layout.

Terminal Operator Report (TOR) Receipts (*Non- Bulk only*) - TFS02 = 15A

TFS01= "T3"
TFS02= "15A"
TFS03 = "PG"
TFS04= "092" or "192" (a separate TFS01 ="T3" loop is required for each summary product code – **DO NOT** combine summary reporting of product codes 092 and 122 in a single TFS01='T3" loop)
TFS05 = "94"
TFS06 = "**CE**" (this mode code indicates monthly summary reporting)
TFS~T3~15A~PG~092~94~CE

REF01="SU"
REF02="IRS"
REF04= "S0^GA^S0^FL"
REF~SU~IRS~~S0^GA^S0^FL

REF01="55"
REF02="000000000009"
REF~55~000000000009

N101= "CA"
N102="Various"
N103="24"
N104="999999999"
N1~CA~Various~24~999999999

N101="DT"
N103="TC"
N104="T59FL1111"
N1~DT~~TC~T59FL1111

FGS01="D"
FGS02="BM"
FGS03="Summary"
FGS~D~BM~Summary

REF01="55"
REF02="000000000010"
REF~55~000000000010

DTM01="095" (qualifier for document date, but use month end date)
DTM02="20011231"
DTM~095~20011231

TIA01=”5005”
TIA04=”430000” (add the net gallons for all transactions for the month for the summary- reported product code 092 or 122 and enter the total)
TIA05=”GA”
TIA~5005~~~430000~GA

END OF MONTHLY SUMMARY (CE) REPORTING FOR NON-BULK RECEIPT OF PRODUCT CODE 092 (REPEAT FOR PRODUCT CODE 122 IF REQUIRED)

Terminal Operator Report (TOR) Disbursements (*Bulk and Non-Bulk*) -TFS02 = 15B
NOTE* One TFS01=”T3” loop is required for each change in product code and position holder.**

TFS01= “T3”
TFS02= “15B”
TFS03 = “PG”
TFS04= “092” or “122” (a separate TFS01 =”T3” loop is required for each summary product code – **DO NOT** combine summary reporting of product codes 092 and 122 in a single TFS01=’T3” loop)
TFS05 = “94”
TFS06 = “**CE**” (this mode code indicates monthly summary reporting)
TFS~T3~15B~PG~122~94~CE

REF01=”SU”
REF02=”IRS”
REF04= “S0^GA^S0^FL”
REF~SU~IRS~~S0^GA^S0^FL

REF01=”55”
REF02=”000000000034”
REF~55~000000000034

N101= “CA”
N102=”Various”
N103=”24”
N104=”999999999”
N1~CA~Various~24~999999999

N101=”OT”
N103=”TC”
N104=”T59FL1111”
N1~OT~~TC~T59FL1111

N101= “ON”
N102=”TOTA”
N103=”24”
N104=”351234567”
N1~ON~TOTA~24~351234567

N101=”ST”
N102=”FL”
N1~ST~FL ****** Use this N1 segment for non-bulk disbursements only***

FGS01=”D”
FGS02=”BM”
FGS03=”Summary”
FGS~D~BM~Summary

REF01=”55”
REF02=”000000000035”
REF~55~000000000035

DTM01=”095” (qualifier for document date, but use month end date)
DTM02=”20011231”
DTM~095~20011231

TIA01=”5005”
TIA04=”430000” (add the net gallons for all transactions for the month for the summary- reported product code 092 or 122 and enter the total)
TIA05=”GA”
TIA~5005~~~430000~GA

TIA01=”5006”
TIA04=”435000” (add the gross gallons for all transactions for the month for the summary- reported product code 092 or 122 and enter the total)
TIA05=”GA”
TIA~5006~~~435000~GA

END OF MONTHLY SUMMARY (CE) REPORTING FOR BULK OR NON-BULK DISBURSEMENT OF PRODUCT CODE 122 (REPEAT FOR PRODUCT CODE 092 OR DIFFERENT POSITION HOLDER AS REQUIRED)

Department of the Treasury
Internal Revenue Service

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